



Dave Yost • Auditor of State



**ATHENS COUNTY**  
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# Dave Yost • Auditor of State

## 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 discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2013, wherein we noted the County has adopted Governmental Accounting Standards Board Statements No. 63, No.64 and No. 65. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits from the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of ATCO, Inc., as described in our report on the County's financial statements. 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 the 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 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 the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings that we consider a significant deficiency in internal control. We consider Finding 2012-003 to be a significant deficiency.

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***Compliance and Other Matters***

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, 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 instances of noncompliance or other matters we must report under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings as items 2012-001 through 2012-003.

***Entity's Response to Findings***

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

***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 the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Robert R. Hinkle, CPA**  
Chief Deputy Auditor

Columbus, Ohio

June 27, 2013



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Athens County  
15 South Court Street  
Athens, Ohio 45701

To the Board of County Commissioners:

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

We have audited Athens County, Ohio (the County), compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2012. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies the County's major federal programs.

### ***Management's Responsibility***

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

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

Our responsibility is to opine on the County's compliance for each of the 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 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 the 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 the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

The County's basic financial statements include the operations of ATCO, Inc., a discretely presented component unit. Our audit of Federal awards, described below, did not include the operations of ATCO, Inc., because the component unit is legally separate from the primary government which this report addresses, and because it expended less than \$500,000 of Federal awards for the year ended December 31, 2012, it was not subject to OMB Circular A-133 audit requirements.

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

In our opinion, the 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, 2012.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which OMB Circular A-133 requires us to report, described in the accompanying Schedule of Findings as item 2012-004. This finding did not require us to modify our compliance opinion on each major federal program.

The County's response to our noncompliance finding is described in the accompanying Schedule of Findings. We did not audit the County's response and, accordingly, we express no opinion on it,

### ***Report on Internal Control over Compliance***

The 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 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 OMB Circular A-133, 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 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, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency, described in the accompanying Schedule of Findings as item 2012-004.

The County's response to the internal control over compliance finding we identified is described in the accompanying Schedule of Findings. We did not audit the County's response and, accordingly, we express no opinion on it.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.



**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 5**

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component units, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 27, 2013. Our opinion also explained that the County adopted *Governmental Accounting Standards Nos. 63, 64 and 65* during the year. We conducted our audit to opine on the County's basic financial statements. The accompanying Federal Awards Expenditures Schedule (the Schedule) presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records 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, 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.



**Robert R. Hinkle, CPA**  
Chief Deputy Auditor

Columbus, Ohio

June 27, 2013

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**ATHENS COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Grant Year/ Pass-Through Entity Number	Expenditures
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>			
<i>Passed through the Ohio Department of Education:</i>			
Nutrition Cluster:			
School Breakfast Program	10.553	2011/2012	\$ 8,323
National School Lunch Program	10.555	2011/2012	12,954
Total Nutrition Cluster			<u>21,277</u>
Child Care Food Program	10.558	2011/2012	55,601
<i>Passed through the Ohio Department of Job &amp; Family Services:</i>			
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	G-1213-11-0009	<u>447,743</u>
Total United States Department of Agriculture			524,621
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants - State's Program	14.228	B-C-10-1AE-1	15,946
		B-F-10-1AE-1	72,832
		B-F-11-1AE-1	197,280
		B-W-10-1AE-1	115,744
		N/A	<u>236,282</u>
Total Community Development Block Grants - State's Program			638,084
Home Investment Partnerships Program	14.239	B-C-10-1AE-2	<u>287,316</u>
Total United States Department of Housing and Urban Development			925,400
<b>UNITED STATES DEPARTMENT OF INTERIOR</b>			
<i>Passed through the Ohio Department of Natural Resources</i>			
Payments in Lieu of Taxes	15.226	2011	<u>38,533</u>
Total United States Department of Interior			38,533
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>			
<i>Passed through the Ohio Attorney General's Office:</i>			
Crime Victim Assistance	16.575	2012-VA-GENE-135	97,994
		2013-VA-GENE-135	<u>29,498</u>
Total Crime Victim Assistance			127,492
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Edward Byrne Memorial Formula Grant	16.579	2010-JG-CO1-6850	9,920
		2010-JG-DO1-6871	5,941
		2011-JG-CO1-6850	23,694
		2011-JG-CO1-6863	<u>37,954</u>
Total Edward Byrne Memorial Formula Grant			77,509
Violence Against Women Formula Grants	16.588	2010-WF-VA5-8417	8,311
		2011-WF-VA8-8430	<u>28,636</u>
Total Violence Against Women Formula Grants			<u>36,947</u>
Total United States Department of Justice			241,948

**ATHENS COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(Continued)**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Grant Year/ Pass-Through Entity Number	Expenditures
<b>UNITED STATES DEPARTMENT OF LABOR</b>			
<i>Passed through the Perry County Department of Job and Family Services (WIA Area 14):</i>			
Workforce Investment Act Cluster:			
WIA Adult Program	17.258	N/A	\$ 168,951
WIA Youth Activities	17.259	N/A	277,962
WIA Dislocated Worker Formula Grants	17.278	N/A	<u>167,292</u>
Total Workforce Investment Act Cluster			<u>614,205</u>
Total United States Department of Labor			614,205
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	DOT-1E120-000262	<u>40,345</u>
Total United States Environmental Protection Agency			40,345
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>			
<i>Passed through the Gallia-Jackson-Vinton JVSD:</i>			
Adult Education - Basic Grants to States	84.002	2011/2012	59,570
<i>Passed through the Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education - Grants to States	84.027	2012	40,896
Special Education - Preschool Grants	84.173	2012	<u>5,606</u>
Total Special Education Cluster			<u>46,502</u>
<i>Passed through the Ohio Department of Health:</i>			
Special Education - Grants for Infants and Families	84.181	00510021HG0312	<u>58,190</u>
Total United States Department of Education			164,262
<b>UNITED STATES ELECTION ASSISTANCE COMMISSION</b>			
<i>Passed through the Ohio Secretary of State:</i>			
Help America Vote Act Requirements Payments	90.401	2012	<u>1,617</u>
Total United States Election Assistance Commission			1,617
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed through the Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-1213-11-0010	125,761
Temporary Assistance for Needy Families	93.558	G-1213-11-0009	2,424,182
Child Support Enforcement	93.563	G-1213-11-0009	1,147,649
Child Care and Development Block Grant	93.575	G-1213-11-0009	86,285
Children's Justice Grants to States	93.643	G-1011-11-5010	1,050
Child Welfare Services - State Grants	93.645	G-1213-11-0010	112,591
Foster Care - Title IV-E	93.658	G-1213-11-0010	1,017,839
Adoption Assistance	93.659	G-1213-11-0010	1,110,536
Social Services Block Grant	93.667	G-1213-11-0009	369,409
Chafee Foster Care Independence Program	93.674	G-1213-11-0010	23,014

**ATHENS COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(Continued)**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Grant Year/ Pass-Through Entity Number	Expenditures
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>			
<i>Passed through the Ohio Department of Job and Family Services (Continued):</i>			
Medical Assistance Program	93.778	G-1213-11-0009	\$1,247,544
		G-1213-11-0010	<u>7,746</u>
Total Medical Assistance Program			<u>1,255,290</u>
<i>Passed through the Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities - Grants to States	93.617	2012	4,750
<i>Passed through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant	93.667	2012	41,429
Medical Assistance Program	93.778	N/A	<u>159,320</u>
Total United States Department of Health and Human Services			<u>7,879,105</u>
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed through the Ohio Emergency Management Agency:</i>			
Emergency Management Performance Grants	97.042	2011-EP-00003-S01	27,718
		2012-EP-00004-S01	<u>20,763</u>
Total Emergency Management Performance Grants			<u>48,481</u>
Homeland Security Grant Program	97.067	2009-SS-T9-0089	51,023
		2010-SS-T0-0012	16,589
		EMW-2011-SS-00070	<u>33,572</u>
Total Homeland Security Grant Program			<u>101,184</u>
Total United States Department of Homeland Security			<u>149,665</u>
<b>Total Federal Awards Expenditures</b>			<b><u>\$ 10,579,701</u></b>

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

**ATHENS COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

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

As a subrecipient, the County has certain compliance responsibilities, such as monitoring 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.

**NOTE C - CHILD NUTRITION CLUSTER**

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

**NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) LOAN PROGRAMS**

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development (ODOD). The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

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

Activity in the CDBG revolving loan fund during 2012 is as follows:

Beginning loans receivable balance as of January 1, 2012	\$178,709
Loans made	230,000
Loan principal repaid	25,473
Ending loans receivable balance as of December 31, 2012	<u>\$383,236</u>
Cash balance on hand in the revolving loan fund as of December 31, 2012	\$224,276
Administrative costs expended during 2012	6,282

The table above reports gross loans receivable.

## ATHENS COUNTY

### NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE FOR THE YEAR ENDED DECEMBER 31, 2012 (Continued)

#### NOTE E - MATCHING REQUIREMENTS

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

#### NOTE F - TITLE XIX MEDICAL ASSISTANCE PROGRAM

**ARRA/eFMAP Reconciliation Amount:** During the calendar year, the County Board of Developmental Disabilities (ACBDD) received a refund for eFMAP (ARRA) funds for the Medicaid Program (CFDA #93.778) in the amount of \$560 from the Ohio Department of Developmental Disabilities (DODD). This refund was a correction to the eFMAP percentage for four billing cycles during July and August 2009. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards (SEFA) since the underlying expenses occurred in prior reporting periods.

**Cost Report Settlement:** During the calendar year, ACBDD received notice of a liability owed to DODD for the Medicaid Program in the amount of \$1,720. The Cost Report settlement liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's SEFA since the underlying expenses occurred in prior reporting periods and the liability was invoiced by the DODD.

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**ATHENS COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A-133 § .505**  
**DECEMBER 31, 2012**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	Yes
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b> Nutrition Assistance Program – CFDA #10.561  Workforce Investment Act Cluster – CFDA #'s 17.258, 17.259 and 17.278  Temporary Assistance for Needy Families – CFDA #93.558  Foster Care – CFDA #93.658  Adoption Assistance – CFDA #93.659	
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$317,391 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

**ATHENS COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2012  
(Continued)**

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

**FINDING 2012-001**

**Finding for Recovery – Patrick Kelly, Athens County Sheriff**

Ohio Rev. Code Section 2981.13(C)(2)(a) states that amounts allocated to the Law Enforcement Trust Fund shall be expended only in accordance with the internal control policy adopted by the agency and only for the following purposes:

- (i) To pay the costs of protracted or complex investigations or prosecutions
- (ii) To provide reasonable technical training or expertise
- (iii) To provide matching funds to obtain federal grants to aid law enforcement, in the support of DARE programs or other programs designed to educate adults or children with respect to the dangers associated with use of drugs of abuse
- (iv) To pay the costs of emergency action taken under Section 3745.13 of the Revised Code relative to the operation of an illegal methamphetamine laboratory
- (v) For other law enforcement purposes that the superintendent of the state highway patrol, department of public safety, prosecutor, county sheriff, legislative authority, department of taxation, board of township trustees or board of park commissioners determines to be appropriate.

Ohio Rev. Code Section 2981.13(C)(2)(c) further states, in part, that the law enforcement trust fund shall not be used to meet the operating costs of a prosecutor or county sheriff that are unrelated to law enforcement.

During our tests of disbursements from the Sheriff's Law Enforcement Trust Fund account, we noted the following unallowable expenditures:

Check Number	Check Date	Payee	Amount	Documented Purpose
101	08/09/12	Ohio University	\$ 265.51	Invites, envelopes
102	08/09/12	ZoneZ	145.00	Explorer shirts
106	08/31/12	Precision Imprints	17.25	Polo shirt
108	09/17/12	Ohio University	3,157.85	Meals, linens
109	09/26/12	Ohio University	1,640.00	Polo shirts (270), Law Enforcement
			<u>\$ 5,225.61</u>	Total unallowable expenditures

In accordance with the foregoing facts and pursuant to Ohio Revised Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Patrick Kelly, Athens County Sheriff from the Furtherance of Justice account, in the amount of \$5,225 and in favor of the Athens County Law Enforcement Trust Fund.

**Officials' Response:** The Sheriff agreed these expenditures should have been made from the Furtherance of Justice account as they have been in the past rather than from the Law Enforcement Trust Fund.

**ATHENS COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2012  
(Continued)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING 2012-002**

**Finding for Recovery – Patrick Kelly, Athens County Sheriff**

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

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

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

The policy specifically prohibits the following:

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

Early 2012, the County recognized Fund 058 was misnamed and should have been referred to as the Mandatory Drug Fine Fund and, accordingly, the County Auditor’s office changed the fund name in the accounting system. Our review of the items purchased by the Sheriff’s Office using cash drawn from the Mandatory Drug Fine Fund resulted in the following purchases that were unallowable:

Personnel Responsible	Expenditure	Documented Description
Sheriff Patrick Kelly	\$ 57.18 21.71 13.01 35.00 87.50 34.84 <hr style="width: 50%; margin-left: 0;"/>	Chiefs meeting Supplies Food Bike Patrol Water after storm BSSA Meeting Bob Evans Special response meeting
	249.24	
Dawn Deputy, Fiscal Officer	141.07	Retirement Party
Teresa Kirkendall, Assistant	<hr style="width: 50%; margin-left: 0;"/> 121.94	Law Enforcement Party
Total	<hr style="width: 50%; margin-left: 0;"/> <b>\$ 512.25</b>	

**ATHENS COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2012  
(Continued)**

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

**FINDING 2012-002 (Continued)**

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

In accordance with the foregoing facts, and pursuant to Ohio Revised Code Section 117.28, a Finding for Recovery for public money illegally spent is hereby issued against Patrick Kelly, Athens County Sheriff, and his bonding company, Netherlands Insurance Company, jointly and severally, in the amount of \$249, and in favor of the Athens County Mandatory Drug Fine Fund, in the amount of \$249.

In addition, in accordance with the foregoing facts, and pursuant to Ohio Revised Code Section 117.28, a Finding for Recovery for public money illegally spent is hereby issued against Dawn Deputy, Fiscal Officer, in the amount of \$141; and against Teresa Kirkendall, Administrative Assistant, in the amount of \$122, in favor of the Athens County Mandatory Drug Fine Fund, in the amount of \$263.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att’y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State, ex. Rel. Village of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Att’y Gen. No. 80-074.

Sheriff Patrick Kelly, the legal steward of the Mandatory Drug Fine account, distributed the cash from these restricted funds to the personnel identified above which resulted in improper payments. Patrick Kelly, Athens County Sheriff, and his bonding company, Netherlands Insurance Company, will be jointly and severally liable in the amount of \$262 and in favor of the Athens County Mandatory Drug Fine Fund.

**Officials’ Response:** Upon investigating the receipts, it was brought to my attention that monies from both the 058 Fund (OLE) and the 739 Fund (LETF) was received and used. The receipts from 2012 should have been labeled better as to what fund it should have been credit for that expenses.

With the hire of a new fiscal officer, new accounting practices have been in place so that such occurrences will not be happening in the future.

**FINDING 2012-003**

**Noncompliance and Significant Deficiency**

Ohio Rev. Code Section 149.351(A) states that all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commissions provided for under Sections 149.38 to 149.42 of the Revised Code or under the records programs established by the boards of trustees of state-supported institutions of higher education under Section 149.33 of the Revised Code. Such records shall be delivered by outgoing officials and employees to their successors and shall not be otherwise removed, transferred, or destroyed unlawfully.

**ATHENS COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2012  
(Continued)**

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

**FINDING 2012-003 (Continued)**

**Noncompliance and Significant Deficiency (Continued)**

Records of the outgoing Engineer's office were in such disarray as to not allow for auditing procedures related to Federal Emergency Management Agency (FEMA) project expenditures relating to a 2011 disaster. The Ohio Emergency Management Agency, the pass through agency, was aware of the records issue and granted the County an extension on all FEMA projects to allow the County the necessary time to complete projects and determine actual costs related to these projects.

We recommend all records be properly maintained and stored.

**Officials' Response:** I [Jeff Maiden] became the Athens County Engineer on January 7, 2013. The records of the former administration were not properly delivered per the Ohio Revised Code Section 149.351(A). We are currently assembling the force account records for six FEMA projects that were constructed in 2011 and 2012 but were never documented and filed for reimbursement with the Ohio Emergency Management Agency (OEMA), the pass-through agency for FEMA. I have implemented procedures to assure that current and future "force account" projects will comply with the requirements of Ohio Revised Code Section 117.16(A) and 5543.19.

**ATHENS COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A-133 § .505**  
**DECEMBER 31, 2012**  
**(Continued)**

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
---------------------------------------

<b>Finding Number</b>	2012-004
<b>CFDA Title and Number</b>	Foster Care - CFDA #93.658 Adoption Assistance - CFDA #93.659
<b>Federal Award Number / Year</b>	G-1213-11-0010
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-Through Agency</b>	Ohio Department of Job and Family Services

**Noncompliance and Significant Deficiency**

Ohio Admin. Code Section 5101:9-7-29(C)(2)(c) states, for the period January 1 through June 30, the Child and Family Services Agency (CFSA) shall submit the completed quarterly financial statement to the Bureau of County Finance and Technical Assistance (BCFTA) no later than the last calendar day of the month following the quarter the report represents. For the period July 1 through December 31, the CFSA shall submit the completed quarterly financial statement to BCFTA no later than the tenth calendar day of the second month following the quarter the report represents.

The Athens County CFSA submitted the completed quarterly financial statements as follows:

Quarter	Due Date	Submission Date	Days Late
1st	04/30/12	05/04/12	4
2nd	07/31/12	08/29/12	29
3rd	11/10/12	11/26/12	16
4th	02/10/13	02/15/13	5

We recommend the CFSA submit the completed quarterly financial statements by the required date.

**Officials' Response:** Athens County CFSA will immediately implement an internal control procedure to include an advance notice tickler mechanism and spreadsheet to track 2820 due dates and completion dates which will be signed off by one fiscal staff and Deputy Director or Executive Director.

**ATHENS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 § .315(b)  
DECEMBER 31, 2012**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2011-01	Finding for Recovery – Patrick Kelly, Athens County Sheriff Furtherance of Justice account in the amount of \$14,392 for unallowable deposits into the FOJ account.	Partially	The Sheriff paid \$10,000 of the \$14,392 from his 2012 allocation back to the General Fund during 2012. The current unpaid balance is \$4,392.
2011-02	Finding for Recovery Repaid Under Audit – Patrick Kelly, Athens County Sheriff in the amount of \$600 for personal purchases from FOJ funds.	Yes	NA
2011-03	Finding for Recovery – Patrick Kelly, Athens County Sheriff in the amount of \$813 and in favor of the Mandatory Drug Fine Fund for unallowable purchases from the drug fine monies.	No	Repeated as Finding 2012-003
2011-04	Significant Deficiency relating to lack of monitoring controls over billing and the related receipts by the Athens County Emergency Medical Services	Yes	N/A
2011-05	Noncompliance and Material Weakness relating to 44 C.F.R. Section 13.21 as it related to cash management and, specifically, the timely disbursements of Homeland Security funds by the County EMA.	Yes	N/A
2011-06	Noncompliance/Material Weakness/Federal Questioned Cost relating to 44 C.F.R. Sections 206.200 through 206.349 for errors, lack of records and support relating to the Disaster Assistance grants by the County Engineer.	Yes	N/A
2011-07	Material Weakness relating to the Disaster Grants, Public Assistance program as it related to obtaining/maintaining detailed support and approvals for salaries and fringe benefits that are submitted for reimbursement by federal funds.	Yes	N/A

**ATHENS COUNTY**

**CORRECTIVE ACTION PLAN  
OMB CIRCULAR A-133 § .315(c)  
DECEMBER 31, 2012**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2011-004	Athens County CFSA will immediately implement an internal control procedure to include an advance notice tickler mechanism and spreadsheet to track 2820 due dates and completion dates which will be signed off by one fiscal staff and Deputy Director or Executive Director.	6/25/2013	Otis Crockron



OHIO

# ATHENS COUNTY



## COMPREHENSIVE ANNUAL FINANCIAL REPORT



### ATHENS COUNTY, OHIO

**Jill A. Thompson**

County Auditor

15 S. Court Street, Room 330

Athens, Ohio 45701-2896

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FOR THE YEAR ENDED

DECEMBER 31, 2012



# ATHENS COUNTY, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2012



**Jill A. Thompson**  
Athens County Auditor

David M. Owen  
Chief Deputy Auditor

Tammi Goeglein  
Executive Assistant

Heidi Easley  
Real Estate Division  
Manager

Sally Stump  
Finance/Payroll Division  
Manager

Ben Abfall  
GIS Division  
Manager

Prepared by:  
Alan D. Ferguson, Finance Division Manager/Financial Reporting Administrator  
Jared M. Bunting, Financial Administrative Assistant  
and

The Staff of the Auditor's Office

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Ken Highland

Larry Hines  
Kayleigh McQuade

Rachel Newlun  
Tracie Newlun

Ben Troth

**ATHENS COUNTY, OHIO  
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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 27, 2013

### CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our twenty-second Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2012. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and includes the reporting model as promulgated by GASB Statement No. 34. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. This CAFR will provide the necessary information to the taxpayers of Athens County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Athens County with sound financial information for future decision making.

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

### THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Athens County was organized into a separate political entity in 1805 and consists of fourteen townships, eight villages, and two cities. The County encompasses 506.8 square miles and has a population of approximately 64,304. The City of Athens is the County seat with an estimated population of 23,835.

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

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

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

Athens County employs over 500 employees who provide various services to benefit its citizens. These services include public assistance and social services, justice system services, utilities services, road and bridge services, support services, and other County services.

## REPORTING ENTITY

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

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

## ECONOMIC OUTLOOK

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

The first phase of the Nelsonville bypass opened in 2012 with phases 2 and 3 scheduled to open in the summer and fall of 2013. The City of Athens is repairing the south bridge on Richland Avenue. A roundabout has been installed at the Dorr Run exchange to the Nelsonville bypass.

Development continues on East State Street in the City of Athens. Work has been completed on the construction of an Advanced Auto Parts store. The City of Nelsonville is continuing to develop its tourism industry.

Ohio University continues to play an important role in the economic development of Athens County. They continue to renovate their residence halls and have opened offices in uptown Athens.

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

## COUNTY GOVERNMENT INITIATIVES

In 2012, the County's Geographical Informational System (GIS) Management system worked 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 previous plat maps and property surveys are located within the GIS Information section on the County Auditor's website.

The County Engineer repaired twenty-four bridges on various County roads in 2012. A portion of County Road 19 has been resurfaced through Ohio Public Works Commission Infrastructure Grants (Issue I) Program.

Progress continues with the LandDisc program and is being used in the Real Estate Division to attach photos of real property to the property record cards for future reference. A farmland calculator has also been implemented to assist with soil types on agricultural properties and expanded property tax information is now available to the public for tax years 2009 to present.

## RELEVANT FINANCIAL POLICIES

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

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

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

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

## INTERNAL CONTROLS

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

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

## INDEPENDENT AUDIT

Athens County had an independent audit of all its funds by the Ohio Auditor of State for the year ended December 31, 2012. The Independent Auditor's Report of the Auditor of State can be found at the beginning of the Financial Section of this report.

## CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Athens County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2011. 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 2012 Comprehensive Annual Financial Report of Athens County which follows the format of the reporting model required by GASB Statement No. 34 demonstrates the continual commitment to professionalism of the Athens County Auditor's Office. This report significantly increases the accountability of the management of the County to our taxpayers.

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

Finally, I wish to express gratitude to all the staff of the Athens County Auditor's Office who contributed to this report. Financial Reporting Administrator Alan D. Ferguson, with the assistance of Financial Administrative Assistant Jared M. Bunting, continued exertion and untiring efforts receive my personal appreciation.

Sincerely,



Jill A. Thompson  
Athens County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Athens County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Christopher P. Moirice*

President

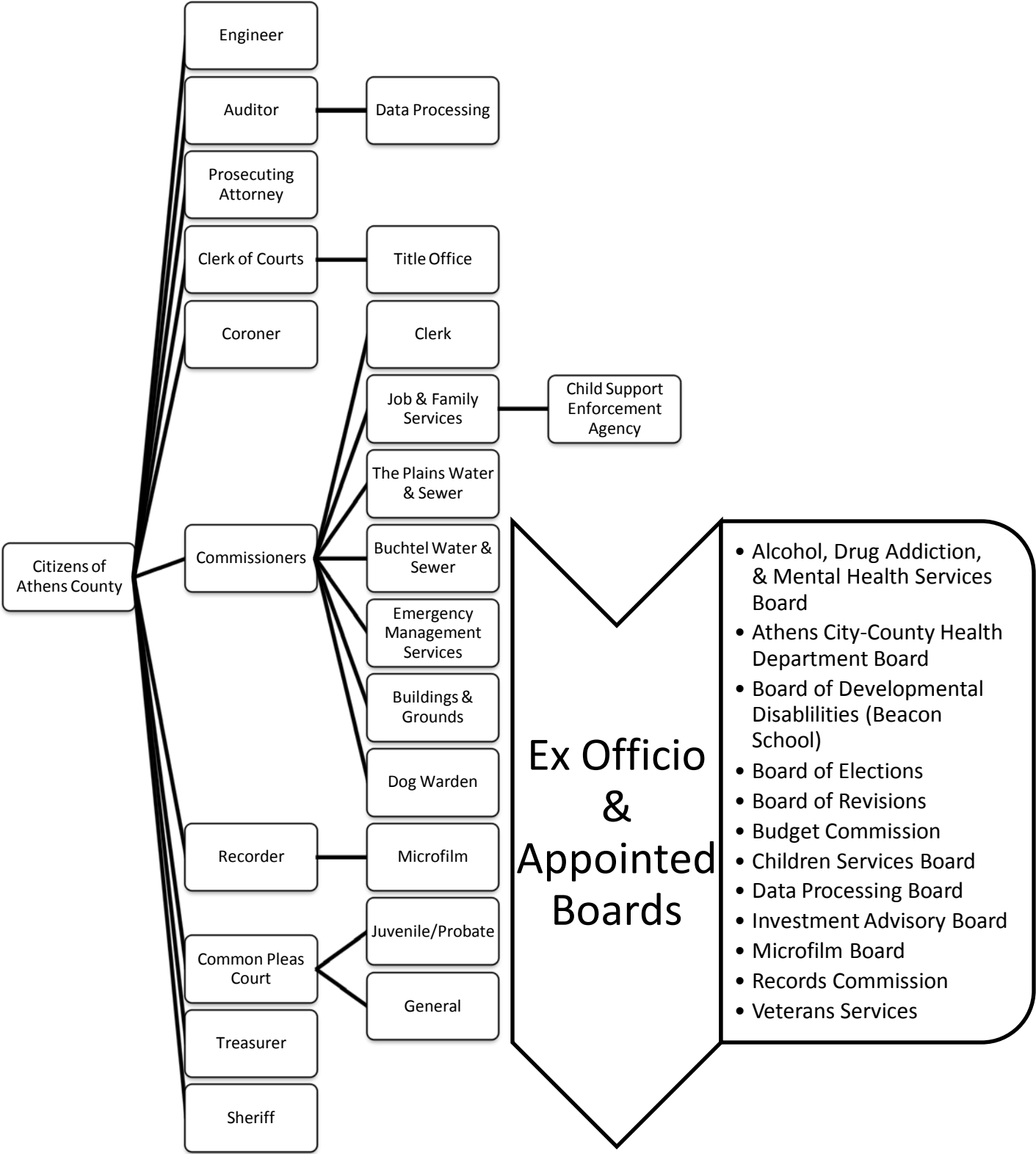
*Jeffrey R. Emer*

Executive Director

**ATHENS COUNTY**  
**ELECTED OFFICIALS**  
**AS OF DECEMBER 31, 2012**

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

# ORGANIZATIONAL CHART OF ATHENS COUNTY



**Ex Officio  
&  
Appointed  
Boards**

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

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# Financial Section



Photos: Jim Downard





# Dave Yost • Auditor of State

## INDEPENDENT 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 discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the 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., which represents nineteen percent of assets, twenty-six percent of net assets, and eighty-three percent of revenues for the discretely presented component units of the County. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the County, is based on the report of the other auditors. We 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 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 County's internal control. Accordingly, we express no 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 discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Job and Family Services, Road (MVGT), Childrens Services, ACBDD (Beacon School) and Ambulance 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 financial statements, during the year ended December 31, 2012, the County adopted the provisions of Governmental Accounting Standard No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions*, and No. 65, *Items Previously Reported as Assets and Liabilities*. 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*, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We 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 the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules 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, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. 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 the County's internal control over financial reporting and compliance.



**Robert R. Hinkle, CPA**  
Chief Deputy Auditor

Columbus, Ohio

June 27, 2013

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**ATHENS COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2012  
(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, 2012. 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 2012 are as follows:

Total assets of the County exceeded its total liabilities at December 31, 2012 by \$86,641,083

The County's total net position decreased \$792,557 or 0.91% from 2011 to 2012.

Program revenues of governmental activities accounted for \$28,705,425 or 56.41% of total governmental activities revenue. General revenues accounted for \$22,185,071 or 43.59% of the total governmental activities revenue.

The County had \$51,577,261 in expenses related to governmental activities; \$28,705,425 of these expenses was offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and miscellaneous revenue of \$22,185,071 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,287,215 or 95.88% of total business-type activities revenue. General revenues accounted for \$55,317 or 4.12% of the total business-type activities revenue.

The County had \$1,448,324 in expenses related to business-type activities; \$1,287,215 of these expenses were offset by program specific charges for services. General revenues of \$55,317 were utilized to provide for these programs.

Among major funds, the General Fund had \$12,866,237 in revenues, \$11,353,793 in expenditures, and (\$976,823) in net transfers and other financing sources. The General Fund balance increased by \$535,621 from \$2,210,603 to \$2,746,224.

In 2012, the County's governmental activities related outstanding bonds decreased by \$344,887 or 95.44% to \$16,497. The County's governmental activities related outstanding long-term notes decreased by \$38,000 or 5.31% to \$677,000. The County's governmental activities related outstanding loans had a decrease of \$90,672 or 20.59% to \$349,705. Total governmental activities related debt outstanding decreased in 2012 by \$473,559 to \$1,043,202.

In 2012, the County's business-type related outstanding bonds had a net decrease of \$10,400 or 1.55% to \$660,600, while the County's business-type activities related outstanding loans had a net decrease of \$127,336 or 21.07% to \$477,081. Total business-type activities related debt outstanding decreased in 2012 by \$137,736 to \$1,137,681.

**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.

Fund financial statements provide the next level of detail. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's most significant funds in more detail than the government-

**ATHENS COUNTY, OHIO**  
Management's Discussion and Analysis  
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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 2012?" 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 those assets. 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 (MVGT) Fund, Children Services Fund, ACBDD (Beacon School) Fund, and the Ambulance Service Fund. The County's major proprietary funds are the Plains Sewer Fund and the Buchtel Sewer Fund.

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



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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 this service predominately benefits governmental rather than business-type functions, it has been included with governmental activities in the County-wide financial statements.

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

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

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

**ATHENS COUNTY, OHIO**  
Management's Discussion and Analysis  
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(Unaudited)

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net position for 2012 compared to 2011:

Table 1  
Net Position

	Governmental		Business-Type		Total	
	Activities		Activities			
	2012	Restated 2011	2012	Restated 2011	2012	Restated 2011
<i>Assets:</i>						
Current & Other Assets	\$ 40,465,395	\$ 39,437,981	\$ 2,062,422	\$ 2,166,883	\$ 42,527,817	\$ 41,604,864
Capital Assets, Net	58,186,720	60,099,343	4,734,342	4,849,782	62,921,062	64,949,125
Total Assets	<u>98,652,115</u>	<u>99,537,324</u>	<u>6,796,764</u>	<u>7,016,665</u>	<u>105,448,879</u>	<u>106,553,989</u>
<i>Liabilities:</i>						
Current & Other Liabilities	2,483,414	2,442,292	113,857	93,658	2,597,271	2,535,950
Long Term Liabilities	5,186,065	5,877,116	1,179,451	1,313,759	6,365,516	7,190,875
Total Liabilities	<u>7,669,479</u>	<u>8,319,408</u>	<u>1,293,308</u>	<u>1,407,417</u>	<u>8,962,787</u>	<u>9,726,825</u>
Total Deferred Inflows of Resources	<u>9,845,009</u>	<u>9,393,524</u>	<u>-</u>	<u>-</u>	<u>9,845,009</u>	<u>9,393,524</u>
<i>Net Position:</i>						
Net Investment in Capital Assets	57,457,909	58,927,403	3,596,664	3,672,521	61,054,573	62,599,924
Restricted	22,995,688	22,684,637	-	-	22,995,688	22,684,637
Unrestricted	<u>684,030</u>	<u>212,352</u>	<u>1,906,792</u>	<u>1,936,727</u>	<u>2,590,822</u>	<u>2,149,079</u>
Total Net Position	<u>\$ 81,137,627</u>	<u>\$ 81,824,392</u>	<u>\$ 5,503,456</u>	<u>\$ 5,609,248</u>	<u>\$ 86,641,083</u>	<u>\$ 87,433,640</u>

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

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

Current liabilities increased due primarily to increases in accrued wages and benefits.

Deferred Inflows increased due to increases in deferrals related to property taxes receivable.

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

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 \$86,641,083. By far, the largest portion of the County's net position (70.47%) 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 \$22,995,688 or 26.54% of total net position. The remaining balance of \$2,590,822 or 2.99%, which is unrestricted net position, may be used to meet the County's ongoing obligations to citizens and creditors. Total net position decreased in 2012 by \$792,557. As of December 31, 2012, the County is able to report a positive balance of \$81,137,627 for governmental type activities. For business-type activities, a positive net position balance of \$5,503,456 is reported.

**ATHENS COUNTY, OHIO**  
Management's Discussion and Analysis  
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Table 2 shows the changes in net position for the year 2012 compared to 2011.

**Table 2**  
**Changes in Net Position**

	Governmental	Business-Type	Total	Governmental	Business-Type	Total
	Activities	Activities		Activities	Activities	
	2012	2012	2012	Restated 2011	Restated 2011	Restated 2011
<i>Revenues:</i>						
<i>Program Revenues</i>						
Charges for Services	\$ 5,774,635	\$ 1,287,215	\$ 7,061,850	\$ 6,174,607	\$ 1,222,863	\$ 7,397,470
Operating Grants and Contributions	22,631,031	-	22,631,031	24,601,824	-	24,601,824
Capital Grants and Contributions	299,759	-	299,759	57,775	-	57,775
<b>Total Program Revenue</b>	<b>28,705,425</b>	<b>1,287,215</b>	<b>29,992,640</b>	<b>30,834,206</b>	<b>1,222,863</b>	<b>32,057,069</b>
<i>General Revenues</i>						
Property Taxes	11,204,584	-	11,204,584	12,109,957	-	12,109,957
Sales Tax	7,335,201	-	7,335,201	6,810,061	-	6,810,061
Grants and Entitlements	1,507,284	-	1,507,284	1,685,037	-	1,685,037
Investment Earnings	201,100	26	201,126	173,564	40	173,604
Miscellaneous	1,936,902	55,291	1,992,193	1,811,827	19,219	1,831,046
<b>Total General Revenues</b>	<b>22,185,071</b>	<b>55,317</b>	<b>22,240,388</b>	<b>22,590,446</b>	<b>19,259</b>	<b>22,609,705</b>
<b>Total Revenues</b>	<b>50,890,496</b>	<b>1,342,532</b>	<b>52,233,028</b>	<b>53,424,652</b>	<b>1,242,122</b>	<b>54,666,774</b>
<i>Program Expenses:</i>						
<i>General Government</i>						
Legislative and Executive	6,297,223	-	6,297,223	6,074,175	-	6,074,175
Judicial	2,217,794	-	2,217,794	2,396,048	-	2,396,048
Public Safety	5,704,335	-	5,704,335	5,428,563	-	5,428,563
Public Works	7,352,759	-	7,352,759	7,169,342	-	7,169,342
Health	3,506,433	-	3,506,433	3,382,609	-	3,382,609
Human Services	26,289,899	-	26,289,899	27,409,271	-	27,409,271
Conservation and Recreation	134,111	-	134,111	8,464	-	8,464
Economic Development and Assistance	6,282	-	6,282	53,091	-	53,091
Interest and Fiscal Charges	68,425	-	68,425	85,518	-	85,518
Plains Sewer	-	398,862	398,862	-	343,497	343,497
Plains Water	-	605,985	605,985	-	657,233	657,233
Buchtel Sewer	-	195,880	195,880	-	192,089	192,089
Buchtel Water	-	188,130	188,130	-	143,094	143,094
Sheriff Academy Training	-	59,467	59,467	-	73,341	73,341
<b>Total Expenses</b>	<b>51,577,261</b>	<b>1,448,324</b>	<b>53,025,585</b>	<b>52,007,081</b>	<b>1,409,254</b>	<b>53,416,335</b>
<b>Change in Net Position</b>	<b>(686,765)</b>	<b>(105,792)</b>	<b>(792,557)</b>	<b>1,417,571</b>	<b>(167,132)</b>	<b>1,250,439</b>
<b>Net Position January 1</b>	<b>81,824,392</b>	<b>5,609,248</b>	<b>87,433,640</b>	<b>80,406,821</b>	<b>5,776,380</b>	<b>86,183,201</b>
<b>Net Position December 31</b>	<b>\$ 81,137,627</b>	<b>\$ 5,503,456</b>	<b>\$ 86,641,083</b>	<b>\$ 81,824,392</b>	<b>\$ 5,609,248</b>	<b>\$ 87,433,640</b>

**Governmental Activities**

The most significant program expenses for the County are Human Services, Public Works, Legislative and Executive, and Public Safety. These programs account for 88.50% of the total governmental activities. Human Services, which accounts for 50.97% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by Job and Family Services, Board of Developmental Disabilities, Child Support Enforcement Agency and Children Services. Public Works, which accounts for 14.26% of the total, represents costs associated with the operation of the County Engineer in maintaining the county's roads and bridges. Legislative and Executive expenses, which was 12.21% of the total, represents cost associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor and Recorder. Public Safety, which represents 11.06% of the total, represents costs mainly associated with the operation of the Sheriff's Department and 911 Emergency Communication.

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Funding for the most significant programs indicated above is from charges for services, operating grants, and in some instances property and sales taxes. The Child Support Enforcement and Jobs and Family Services Departments are basically funded with federal and state monies. Children Services and Board of 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 \$686,765 or 0.84%. This is a significant change from last year when net position increased \$1,417,571 or 1.76%. Total revenues decreased \$2,534,156 or 4.74% from last year and expenses decreased \$429,820 or 0.83% from last year.

The major factors in the change in revenues are a significant decrease in operating grants and contributions of \$1,970,793 or 8.01%, an increase in capital grants and contributions of \$241,984 or 418.84%, a decrease of \$905,373 or 7.48% in property taxes, a \$399,972 or 6.48% decrease in charges for services, a \$27,536 or 15.87% increase in investment earnings and an increase of \$125,075 or 6.90% in miscellaneous revenues.

Expenses decreased by \$429,820 or 0.83% as a net result of increases of \$223,048 or 3.67% in Legislative and Executive, which was due primarily to increases in the Real Estate Assessment and DRETAC Prosecutor expenditures, \$275,772 or 5.08% in Public Safety, primarily due to an increase in the 911 Emergency Communications and 911 Government Assistance expenditures, and \$183,417 or 2.56% in Public Works mainly due to Capital outlays, which were more than offset by and a decrease of \$1,119,372 or 4.08% in Human Services due to decreases in expenditures for Job and Family Services, and ACBDD (Beacon School) offsetting an increase for Children Services expenditures.

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 2012	Net Cost of Services 2012
General Government		
Legislative and Executive	\$ 6,297,223	\$ 4,020,451
Judicial	2,217,794	1,151,705
Public Safety	5,704,335	4,966,421
Public Works	7,352,759	1,776,052
Health	3,506,433	1,368,420
Human Services	26,289,899	9,469,824
Conservation and Recreation	134,111	44,256
Economic Development	6,282	6,282
Interest and Fiscal Charges	68,425	68,425
Total Expenses	\$ 51,577,261	\$ 22,871,836

It should be noted that 55.66% 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 \$9,469,824 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Board of Developmental Disabilities and Children Services. For 2012, the net cost of providing these Human Services was only 36.02% of total cost.

For Legislative and Executive, the \$4,020,451 in net cost of services indicates primarily the General Fund support provided for the operation of the general administration of the county government.

**ATHENS COUNTY, OHIO**  
Management's Discussion and Analysis  
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(Unaudited)

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**Business-Type Activities**

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

**Governmental Funds**

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$23,435,886 (5.43% is unassigned), an increase of \$175,911 or 0.76% from last year. Increases in the General, Road (MVGT), ACBDD (Beacon School), Ambulance Service and Capital Projects Funds more than offset decreases in the Job and Family Services and Children Services Funds leading to this increase.

The General Fund is the primary operating fund of the County. At the end of 2012, the total fund balance in the General Fund was \$2,746,224 of which \$1,341,484 was unassigned. During the year, revenues exceeded expenditures by \$1,512,444. Planned transfers to various other funds mainly for debt payments and capital projects reduced the change in fund balance to an increase of \$535,621. This increase was due mainly to increases in sales tax and charges for services revenues and a decrease in expenditures in 2012.

For the other major funds of the County's governmental funds, the Job and Family Services Fund balance decreased by \$247,542 or 26.73% due to revenues declining more than expenditures in 2012. The Road (MVGT) Fund balance increased by \$346,530 or 22.55% due to a gain in reimbursement revenue and a decrease in expenditures, while the Children Services Fund balance decreased by \$1,597,075 or 28.91% due to a decrease in tax revenue and an increase of expenditures and the ACBDD (Beacon School) Fund balance increased by \$407,284 or 8.90%, due to decreases in both expenditures and in transfers out for capital projects. Finally, the Ambulance Service Fund balance increased by \$428,378 or 35.59% due to revenues exceeding expenditures.

**Proprietary Funds**

The County's enterprise funds are the Plains and Buchtel Water and Sewer funds, Rural Solid Waste, Athens County Solid Waste and Sheriff Academy Training. The County provides water and sewer services to over two thousand customers in The Plains and Buchtel. Net position of the enterprise funds at year end were \$5,503,456, of which \$1,906,792 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 \$2,723,053 with \$1,357,405 of that unrestricted and \$2,010,273 of which \$179,537 was unrestricted, respectively. During 2012, the Plains Sewer Fund net position decreased by \$16,854 or 0.62%, while the Buchtel Sewer Fund net position decreased by \$29,684 or 1.46%.

**Budgetary Highlights – General Fund**

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

For the General Fund, the final budgeted revenues were \$11,301,510 representing a \$196,834 increase from the original budgeted estimates of \$11,104,676. The final budget reflected a 1.77% increase from the original budgeted amount. There was a 9.55% positive variance in actual revenues as compared

**ATHENS COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2012  
(Unaudited)

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to the final budget in the General Fund. This was due to the receipt of unanticipated sales tax and charges for services. For the General Fund, the final budget basis expenditures were \$11,264,638 representing an increase of \$195,128 or 1.76% from the original budget.

There was a 1.48% 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, 2012, amounts to \$61,054,573 (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 2012 fiscal year. In 2012, there were additional costs of \$314,805 incurred for various construction projects.

During 2012, various roads were resurfaced and bridges improved or replaced bringing the infrastructure investment of the County to a total of \$77,998,890.

**Long-term Debt** - At December 31, 2012, the County had total bonded debt outstanding of \$16,497. The County's long-term bonded debt decreased by \$344,887 (95.44%), while its long-term loan debt had a net decrease of \$90,672 (20.59%) during 2012. The County's long-term note decreased by \$38,000 (5.31%) during 2012.

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

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

### **Economic Factors**

The unemployment rate for the County as of December 2012 was 6.60%, which decreased from a rate of 7.60% the previous December. This was below the national rate of 7.60%, and equal to the state unemployment rate of 6.60% 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 \$931.52 million tax base has grown at an average annual rate of 3.01% 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 3.29% over the past five years. As of May 2013, sales tax is up 1.31% over 2012.

Investment earnings in 2012 increased \$27,522 or 15.85% from 2011. Total investment earnings for all funds totaled \$201,126 in 2012, up from \$173,604 in 2011.

### **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, 2012

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Atco Inc.	Athens Co. Port Authority
<b>Assets</b>					
Cash and Cash Equivalents	\$ 21,705,217	\$ 1,496,006	\$ 23,201,223	\$ 260,374	\$ 122,960
Cash and Cash Equivalents in Segregated Accounts	69,607	98,061	167,668	-	-
<i>Receivables:</i>					
Property Taxes	11,034,602	-	11,034,602	-	-
Sales Taxes	1,155,596	-	1,155,596	-	-
Accounts	1,084,855	121,027	1,205,882	58,274	8,475
Special Assessments	-	328,799	328,799	-	-
Accrued Interest	15,218	-	15,218	-	784
Loans	394,605	-	394,605	-	-
Intergovernmental	4,569,791	-	4,569,791	-	-
Internal Balance	(147)	147	-	-	-
Due from Primary Government	-	-	-	27,559	-
Materials and Supplies Inventory	225,717	13,746	239,463	110,048	-
Prepaid Items	210,334	4,636	214,970	1,461	-
Nondepreciable Capital Assets	1,590,139	73,245	1,663,384	-	507,571
Depreciable Capital Assets, Net	56,596,581	4,661,097	61,257,678	4,060	1,294,259
<b>Total Assets</b>	<b>98,652,115</b>	<b>6,796,764</b>	<b>105,448,879</b>	<b>461,776</b>	<b>1,934,049</b>
<b>Liabilities</b>					
Accounts Payable	316,338	898	317,236	12,879	-
Contracts Payable	462,968	20,805	483,773	-	-
Accrued Wages and Benefits	884,187	8,803	892,990	5,866	-
Matured Compensated Absences Payable	58,639	-	58,639	-	-
Intergovernmental Payable	705,533	62,867	768,400	5,086	-
Accrued Interest Payable	-	20,319	20,319	-	1,233
Deposits Held and Due to Others	630	-	630	7,931	-
Notes Payable	-	-	-	-	-
Matured Bonds Payable	17,000	-	17,000	-	-
Matured Interest Payable	10,560	165	10,725	-	-
Due to Component Unit	27,559	-	27,559	-	-
<i>Long Term Liabilities:</i>					
Due Within One Year	1,605,173	60,964	1,666,137	-	185,401
Due In More Than One Year	3,580,892	1,118,487	4,699,379	-	577,724
<b>Total Liabilities</b>	<b>7,669,479</b>	<b>1,293,308</b>	<b>8,962,787</b>	<b>31,762</b>	<b>764,358</b>
<b>Deferred Inflows of Resources</b>	<b>9,845,009</b>	<b>-</b>	<b>9,845,009</b>	<b>9,658</b>	<b>-</b>
<b>Net Position</b>					
Net Investment in Capital Assets	57,457,909	3,596,664	61,054,573	4,060	1,801,830
<i>Restricted for:</i>					
Job and Family Services	695,224	-	695,224	-	-
Road and Bridge Services	3,155,856	-	3,155,856	-	-
Children Services	4,164,009	-	4,164,009	-	-
Developmental Disabilities Services	5,290,013	-	5,290,013	-	-
Ambulance Service	1,831,956	-	1,831,956	-	-
Capital Projects	1,930,692	-	1,930,692	-	-
<i>General Government:</i>					
Legislative and Executive	866,346	-	866,346	-	-
Judicial	247,103	-	247,103	-	-
Public Safety	1,765,184	-	1,765,184	-	-
Public Works	609,096	-	609,096	-	-
Health	1,045,127	-	1,045,127	-	-
Human Services	755,410	-	755,410	-	-
Consevation and Recreation	7,191	-	7,191	-	-
Economic Development and Assistance	632,481	-	632,481	-	110,171
Unrestricted	684,030	1,906,792	2,590,822	416,296	(742,310)
<b>Total Net Position</b>	<b>\$ 81,137,627</b>	<b>\$ 5,503,456</b>	<b>\$ 86,641,083</b>	<b>\$ 420,356</b>	<b>\$ 1,169,691</b>

See accompanying notes to the basic financial statements.

# ATHENS COUNTY, OHIO

## Statement of Activities

For the Year Ended December 31, 2012

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
<i>General Government:</i>				
Legislative and Executive	\$ 6,297,223	\$ 2,266,957	\$ 9,815	\$ -
Judicial	2,217,794	993,014	73,075	-
Public Safety	5,704,335	259,138	478,776	-
Public Works	7,352,759	128,824	5,148,124	299,759
Health	3,506,433	1,847,655	290,358	-
Human Services	26,289,899	279,047	16,541,028	-
Conservation and Recreation	134,111	-	89,855	-
Economic Development and Assistance	6,282	-	-	-
Interest and Fiscal Charges	68,425	-	-	-
<i>Total Governmental Activities</i>	<u>51,577,261</u>	<u>5,774,635</u>	<u>22,631,031</u>	<u>299,759</u>
<b>Business-Type Activities:</b>				
Plains Sewer	398,862	335,963	-	-
Plains Water	605,985	639,759	-	-
Buchtel Sewer	195,880	165,544	-	-
Buchtel Water	188,130	81,820	-	-
Sheriff Academy Training	59,467	64,129	-	-
<i>Total Business-Type Activities</i>	<u>1,448,324</u>	<u>1,287,215</u>	<u>-</u>	<u>-</u>
<i>Total Primary Government</i>	<u>\$ 53,025,585</u>	<u>\$ 7,061,850</u>	<u>\$ 22,631,031</u>	<u>\$ 299,759</u>
<b>Component Units:</b>				
ATCO, Inc.	\$ 822,243	\$ 343,667	\$ 365,521	\$ -
Athens County Port Authority	140,611	174,000	-	-
<i>Total Component Units</i>	<u>\$ 962,854</u>	<u>\$ 517,667</u>	<u>\$ 365,521</u>	<u>\$ -</u>

### General Revenues

Property Taxes Levied for:

General Fund

Children Services

ACBDD

Ambulance Service

Other Purposes

Sales Tax Levied for:

General Fund

911 Emergency Communications

Grants and Entitlements not restricted to Specific Programs

Investment Earnings

Miscellaneous

*Total General Revenues*

Change in Net Position

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

Net Position at End of Year

See accompanying notes to the basic financial statements.



Net (Expense) Revenue and Change in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	ATCO, Inc.	Athens County Port Authority
\$ (4,020,451)	\$ -	\$ (4,020,451)	\$ -	\$ -
(1,151,705)	-	(1,151,705)	-	-
(4,966,421)	-	(4,966,421)	-	-
(1,776,052)	-	(1,776,052)	-	-
(1,368,420)	-	(1,368,420)	-	-
(9,469,824)	-	(9,469,824)	-	-
(44,256)	-	(44,256)	-	-
(6,282)	-	(6,282)	-	-
(68,425)	-	(68,425)	-	-
(22,871,836)	-	(22,871,836)	-	-
-	(62,899)	(62,899)	-	-
-	33,774	33,774	-	-
-	(30,336)	(30,336)	-	-
-	(106,310)	(106,310)	-	-
-	4,662	4,662	-	-
-	(161,109)	(161,109)	-	-
(22,871,836)	(161,109)	(23,032,945)	-	-
-	-	-	(113,055)	-
-	-	-	-	33,389
-	-	-	(113,055)	33,389
1,937,661	-	1,937,661	-	-
2,749,746	-	2,749,746	-	-
4,192,444	-	4,192,444	-	-
1,506,186	-	1,506,186	-	-
818,547	-	818,547	-	-
5,821,327	-	5,821,327	-	-
1,513,874	-	1,513,874	-	-
1,507,284	-	1,507,284	-	-
201,100	26	201,126	296	922
1,936,902	55,291	1,992,193	149,929	27,692
22,185,071	55,317	22,240,388	150,225	28,614
(686,765)	(105,792)	(792,557)	37,170	62,003
81,824,392	5,609,248	87,433,640	383,186	1,107,688
<u>\$ 81,137,627</u>	<u>\$ 5,503,456</u>	<u>\$ 86,641,083</u>	<u>\$ 420,356</u>	<u>\$ 1,169,691</u>

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

December 31, 2012

	General	Job & Family Services	Road (MVGT)	Children Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>								
Cash and Cash Equivalents	\$ 1,811,766	\$ 857,746	\$ 1,239,583	\$ 3,939,766	\$ 5,122,522	\$ 803,984	\$ 7,312,334	\$ 21,087,701
Cash and Cash Equivalents in Segregated Accounts	52,729	-	169	2,354	-	-	14,355	69,607
<b>Receivables:</b>								
Property Taxes	1,821,438	-	-	3,116,123	3,926,131	1,406,548	764,362	11,034,602
Sales Tax	924,505	-	-	-	-	-	231,091	1,155,596
Accounts	8,967	-	-	-	3,311	1,072,577	-	1,084,855
Accrued Interest	15,218	-	-	-	-	-	-	15,218
Loans	-	-	-	-	-	-	394,605	394,605
Interfund Receivable	56,085	172,909	-	21,000	-	-	10,420	260,414
Intergovernmental Receivable	587,975	354,787	2,071,174	520,767	514,012	105,986	415,090	4,569,791
Materials and Supplies Inventory	22,000	14,524	173,196	-	-	14,997	1,000	225,717
Prepaid Items	124,976	12,491	1,433	28,688	16,736	7,180	18,830	210,334
<b>Total Assets</b>	<b>\$ 5,425,659</b>	<b>\$ 1,412,457</b>	<b>\$ 3,485,555</b>	<b>\$ 7,628,698</b>	<b>\$ 9,582,712</b>	<b>\$ 3,411,272</b>	<b>\$ 9,162,087</b>	<b>\$ 40,108,440</b>
<b>Liabilities:</b>								
Accounts Payable	\$ 38,334	\$ 18,275	\$ 62,702	\$ 41,305	\$ 12,840	\$ 127,702	\$ 15,180	\$ 316,338
Contracts Payable	50,941	145,766	4,795	137,774	47,752	19,148	56,792	462,968
Accrued Wages and Benefits	205,139	128,482	52,243	132,543	185,631	76,437	103,712	884,187
Matured Compensated Absences Payable	6,631	9,474	42,534	-	-	-	-	58,639
Interfund Payable	-	148	-	7,667	-	-	252,746	260,561
Intergovernmental Payable	243,347	100,626	32,914	62,481	139,211	43,351	83,603	705,533
Due to Component Unit	-	-	-	-	27,559	-	-	27,559
Deposits Held and Due to Others	630	-	-	-	-	-	-	630
Matured Bonds Payable	-	-	-	-	-	-	17,000	17,000
Matured Interest Payable	-	-	-	-	-	-	10,560	10,560
<b>Total Liabilities</b>	<b>545,022</b>	<b>402,771</b>	<b>195,188</b>	<b>381,770</b>	<b>412,993</b>	<b>266,638</b>	<b>539,593</b>	<b>2,743,975</b>
<b>Deferred Inflows of Resources</b>	<b>2,134,413</b>	<b>331,085</b>	<b>1,407,173</b>	<b>3,319,821</b>	<b>4,186,860</b>	<b>1,512,534</b>	<b>1,036,693</b>	<b>13,928,579</b>
<b>Fund Balances:</b>								
Nonspendable	218,988	27,015	174,629	28,688	16,736	22,177	359,262	847,495
Restricted	-	651,586	1,708,565	3,898,419	4,966,123	1,609,923	5,356,126	18,190,742
Committed	-	-	-	-	-	-	36,867	36,867
Assigned	1,185,762	-	-	-	-	-	1,902,586	3,088,338
Unassigned	1,341,484	-	-	-	-	-	(69,040)	1,272,444
<b>Total Fund Balances (Deficits)</b>	<b>2,746,224</b>	<b>678,601</b>	<b>1,883,194</b>	<b>3,927,107</b>	<b>4,982,859</b>	<b>1,632,100</b>	<b>7,585,801</b>	<b>23,435,886</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 5,425,659</b>	<b>\$ 1,412,457</b>	<b>\$ 3,485,555</b>	<b>\$ 7,628,698</b>	<b>\$ 9,582,712</b>	<b>\$ 3,411,272</b>	<b>\$ 9,162,087</b>	<b>\$ 40,108,440</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, 2012

Total Governmental Fund Balances	\$	23,435,886
<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.		58,186,720
Other long-term assets are not available to pay for current-period expenditures and are therefore deferred inflows in the funds:		
Intergovernmental Revenue	2,893,977	
Property Taxes	1,189,593	
<b>Total</b>		4,083,570
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.		617,516
Long-term liabilities, including bonds and loans payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds and Loans Payable	(1,043,202)	
Accrued Interest Payable	-	
Premium on Notes	(8,144)	
Capital Leases Payable	(35,314)	
Landfill Post-Closure Costs Payable	(2,347,853)	
Compensated Absences	(1,751,552)	
<b>Total</b>		(5,186,065)
<b>Net Position of Governmental Activities</b>	<b>\$</b>	<b>81,137,627</b>

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

For the Year Ended December 31, 2012

	General	Job & Family Services	Road (MVGIT)	Childrens Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>								
Property Taxes	\$ 1,931,486	-	-	\$ 2,719,518	\$ 4,194,435	\$ 1,501,338	\$ 816,025	\$ 11,162,802
Sales Tax	5,821,327	-	-	-	-	-	1,513,874	7,335,201
Intergovernmental	1,636,198	7,037,013	4,173,342	3,039,264	3,742,763	198,614	4,260,248	24,087,442
Charges for Services	2,512,951	-	217	89,670	58,641	1,641,457	953,985	5,256,921
Licenses and Permits	3,328	-	-	-	-	156,942	111,842	160,270
Fines and Forfeitures	192,904	-	52,698	-	-	-	111,842	357,444
Interest	193,788	-	1,041	-	-	6,078	200,907	200,907
Other Revenues	574,255	9	305,135	88,215	274,296	17,432	455,790	1,715,132
<b>Total Revenue</b>	<b>12,866,237</b>	<b>7,037,022</b>	<b>4,532,433</b>	<b>5,936,667</b>	<b>8,270,135</b>	<b>3,358,841</b>	<b>8,274,784</b>	<b>50,276,119</b>
<b>Expenditures:</b>								
<b>Current</b>								
<i>General Government:</i>								
Legislative and Executive	5,182,108	-	-	-	-	-	850,174	6,032,282
Judicial	1,991,939	-	-	-	-	-	234,596	2,226,535
Public Safety	3,293,934	-	-	-	-	-	2,429,549	5,723,483
Public Works	-	-	4,185,903	-	-	-	973,117	5,159,020
Health	340,771	-	-	-	-	2,830,463	375,962	3,647,196
Human Services	474,251	7,389,273	-	7,132,938	7,812,851	-	3,448,951	26,258,264
Conservation and Recreation	4,727	-	-	-	-	-	137,034	141,761
Economic Development and Assistance	-	-	-	-	-	-	6,282	6,282
Capital Outlay	-	-	-	-	-	-	302,959	302,959
<i>Debt Service:</i>								
Principal Retirement	59,582	-	-	660	-	-	473,559	533,801
Interest and Fiscal Charges	6,481	-	-	144	-	-	63,653	70,278
<b>Total Expenditures</b>	<b>11,353,793</b>	<b>7,389,273</b>	<b>4,185,903</b>	<b>7,133,742</b>	<b>7,812,851</b>	<b>2,930,463</b>	<b>9,295,836</b>	<b>50,101,861</b>
Excess of Revenues Over (Under) Expenditures	1,512,444	(352,251)	346,530	(1,197,075)	457,284	428,378	(1,021,052)	174,258
<b>Other Financing Sources (Uses):</b>								
Sale of Capital Assets	875	-	-	-	-	-	778	1,653
Transfers - In	(977,698)	104,709	-	-	-	-	1,322,989	1,427,698
Transfers - Out	-	-	-	(400,000)	(50,000)	-	-	(1,427,698)
<b>Total Other Sources (Uses)</b>	<b>(976,823)</b>	<b>104,709</b>	<b>-</b>	<b>(400,000)</b>	<b>(50,000)</b>	<b>-</b>	<b>1,323,767</b>	<b>1,653</b>
<b>Net Change in Fund Balances</b>	<b>535,621</b>	<b>(247,542)</b>	<b>346,530</b>	<b>(1,597,075)</b>	<b>407,284</b>	<b>428,378</b>	<b>302,715</b>	<b>175,911</b>
Fund Balances (Deficits) at Beginning of Year As Restated	2,210,603	926,143	1,536,664	5,524,182	4,575,575	1,203,722	7,283,086	23,259,875
<b>Fund Balances (Deficits) at End of Year</b>	<b>\$ 2,746,224</b>	<b>\$ 678,601</b>	<b>\$ 1,883,194</b>	<b>\$ 3,927,107</b>	<b>\$ 4,982,859</b>	<b>\$ 1,632,100</b>	<b>\$ 7,585,801</b>	<b>\$ 23,435,886</b>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities**

For the Year Ended December 31, 2012

Net Change in Fund Balances - Total Governmental Funds		
\$ 175,911		
<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.	2,373,936	(1,854,814)
Capital Outlay	(4,228,750)	
Depreciation		
<b>Total</b>		<b>(1,854,814)</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.		(57,809)
Revenues in the Statement of Activities that do not provide current financial resources are not reported in the funds:		
Intergovernmental Revenue	350,631	
Property Taxes	41,783	392,414
<b>Total</b>		<b>392,414</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.		533,801
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		1,853
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.		73,043
In the Statement of Activities, landfill post-closure costs are offset by a reduction of the liability whereas in governmental funds, actual expenditures are		83,581
Internal service funds are used by management to pay workers compensation, self-insurance and excess insurance costs. These funds are not included in the governmental funds.		(34,745)
<b>Change in Net Position of Governmental Activities</b>		<b>\$ (686,765)</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, 2012

**General Fund**

	Original	Budgeted Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 1,853,938	\$ 1,853,938	\$ 1,931,486	\$ 77,548
Sales Tax	5,200,000	5,200,000	5,804,584	604,584
Intergovernmental	1,395,285	1,564,666	1,542,879	(21,787)
Charges for Services	1,855,030	1,833,170	2,153,362	320,192
Licenses and Permits	2,600	2,600	3,328	728
Fines and Forfeitures	152,200	152,200	191,065	38,865
Interest	200,550	200,550	220,376	19,826
Other	445,073	494,386	533,338	38,952
<b>Total Revenue</b>	<b>11,104,676</b>	<b>11,301,510</b>	<b>12,380,418</b>	<b>1,078,908</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government:				
Legislative and Executive	5,834,830	5,315,146	5,244,278	70,868
Judicial	1,814,242	1,785,119	1,710,037	75,082
Public Safety	2,542,064	3,318,552	3,308,829	9,723
Health	381,872	355,210	355,009	201
Human Services	485,769	485,111	475,202	9,909
Conservation and Recreation	5,500	5,500	4,727	773
Debt Service:				
Principal Retirement	4,886	-	-	-
Interest & Fiscal Charges	347	-	-	-
<b>Total Expenditures</b>	<b>11,069,510</b>	<b>11,264,638</b>	<b>11,098,082</b>	<b>166,556</b>
Excess of Revenues Over (Under) Expenditures	35,166	36,872	1,282,336	1,245,464
<b>Other Financing Sources (Uses):</b>				
Sale of Capital Assets	-	-	875	875
Advances - In	-	65,329	40,734	(24,595)
Advances - Out	-	(65,329)	(65,329)	-
Transfers - Out	(935,482)	(977,698)	(977,698)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(935,482)</b>	<b>(977,698)</b>	<b>(1,001,418)</b>	<b>(23,720)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(900,316)	(940,826)	280,918	1,221,744
Fund Balances (Deficit) at Beginning of Year	905,971	905,971	905,971	-
Prior Year Encumbrances Appropriated	34,855	34,855	34,855	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 40,510</b>	<b>\$ -</b>	<b>\$ 1,221,744</b>	<b>\$ 1,221,744</b>

See accompanying notes to the basic financial statements.

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**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
 For the Year Ended December 31, 2012

**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, 2012

**Job and Family Services Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 7,965,000	\$ 7,847,470	\$ 7,130,924	\$ (716,546)
Other	-	-	9	9
<b>Total Revenue</b>	7,965,000	7,847,470	7,130,933	(716,537)
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services	7,992,094	8,082,653	7,358,377	724,276
<b>Total Expenditures</b>	7,992,094	8,082,653	7,358,377	724,276
Excess of Revenues Over (Under) Expenditures	(27,094)	(235,183)	(227,444)	7,739
<b>Other Financing Sources (Uses):</b>				
Transfers - In	35,000	35,000	104,709	69,709
<b>Total Other Financing Sources (Uses)</b>	35,000	35,000	104,709	69,709
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	7,906	(200,183)	(122,735)	77,448
Fund Balances (Deficit) at Beginning of Year	980,481	980,481	980,481	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 988,387	\$ 780,298	\$ 857,746	\$ 77,448

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, 2012

**Road (MVGT) Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 4,200,000	\$ 4,200,000	\$ 4,189,814	\$ (10,186)
Charges for Services	-	-	217	217
Fines and Forfeitures	50,000	50,000	50,264	264
Interest	-	-	1,016	1,016
Other	150,000	150,000	305,135	155,135
<b>Total Revenue</b>	4,400,000	4,400,000	4,546,446	146,446
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works	4,398,784	4,678,784	4,208,273	470,511
<b>Total Expenditures</b>	4,398,784	4,678,784	4,208,273	470,511
Excess of Revenues Over (Under) Expenditures	1,216	(278,784)	338,173	616,957
Fund Balances (Deficit) at Beginning of Year	901,314	901,314	901,314	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 902,530	\$ 622,530	\$ 1,239,487	\$ 616,957

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, 2012  
**Children Services Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 2,590,714	\$ 2,590,714	\$ 2,719,518	\$ 128,804
Intergovernmental	2,969,027	2,969,027	3,312,596	343,569
Charges for Services	308,697	308,697	75,907	(232,790)
Other	139,500	97,077	94,019	(3,058)
<b>Total Revenue</b>	<b>6,007,938</b>	<b>5,965,515</b>	<b>6,202,040</b>	<b>236,525</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Human Services	8,511,057	8,468,634	7,113,939	1,354,695
<b>Total Expenditures</b>	<b>8,511,057</b>	<b>8,468,634</b>	<b>7,113,939</b>	<b>1,354,695</b>
Excess of Revenues Over (Under) Expenditures	(2,503,119)	(2,503,119)	(911,899)	1,591,220
<b>Other Financing Sources (Uses):</b>				
Advances - In	14,000	14,000	-	(14,000)
Transfers - Out	-	(400,000)	(400,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>14,000</b>	<b>(386,000)</b>	<b>(400,000)</b>	<b>(14,000)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,489,119)	(2,889,119)	(1,311,899)	1,577,220
Fund Balances (Deficit) at Beginning of Year	5,251,665	5,251,665	5,251,665	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 2,762,546</b>	<b>\$ 2,362,546</b>	<b>\$ 3,939,766</b>	<b>\$ 1,577,220</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**  
**Major Special Revenue Funds**  
For the Year Ended December 31, 2012  
**ACBDD (Beacon School) Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 3,996,381	\$ 3,996,381	\$ 4,194,435	\$ 198,054
Intergovernmental	2,956,289	2,956,289	3,782,600	826,311
Charges for Services	20,500	20,500	58,001	37,501
Other	110,200	110,200	286,760	176,560
<b>Total Revenue</b>	<b>7,083,370</b>	<b>7,083,370</b>	<b>8,321,796</b>	<b>1,238,426</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Human Services	8,591,394	8,644,394	7,803,047	841,347
<b>Total Expenditures</b>	<b>8,591,394</b>	<b>8,644,394</b>	<b>7,803,047</b>	<b>841,347</b>
Excess of Revenues Over (Under) Expenditures	(1,508,024)	(1,561,024)	518,749	2,079,773
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	(50,000)	(50,000)	(50,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,558,024)	(1,611,024)	468,749	2,079,773
Fund Balances (Deficit) at Beginning of Year	3,403,773	3,403,773	3,403,773	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 1,845,749</b>	<b>\$ 1,792,749</b>	<b>\$ 3,872,522</b>	<b>\$ 2,079,773</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  
Major Special Revenue Funds**

For the Year Ended December 31, 2012

**Ambulance Service Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 1,429,524	\$ 1,429,524	\$ 1,501,338	\$ 71,814
Intergovernmental	169,354	169,354	198,614	29,260
Charges for Services	1,100,000	1,200,000	1,411,145	211,145
Other	-	-	17,432	17,432
<b>Total Revenue</b>	<b>2,698,878</b>	<b>2,798,878</b>	<b>3,128,529</b>	<b>329,651</b>
<b>Expenditures:</b>				
Current	2,731,717	2,831,717	2,808,780	22,937
Health				
<b>Total Expenditures</b>	<b>2,731,717</b>	<b>2,831,717</b>	<b>2,808,780</b>	<b>22,937</b>
Excess of Revenues Over (Under) Expenditures	(32,839)	(32,839)	319,749	352,588
Fund Balances (Deficit) at Beginning of Year	484,235	484,235	484,235	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 451,396	\$ 451,396	\$ 803,984	\$ 352,588

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, 2012

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**ATHENS COUNTY, OHIO**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
 December 31, 2012

	Business-Type Activities				Governmental Activities
	Enterprise Funds				
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	
<b>Assets:</b>					
<b>Current Assets:</b>					
Cash and Cash Equivalents	\$ 1,000,921	\$ 183,592	\$ 311,493	\$ 1,496,006	\$ 617,516
Cash and Cash Equivalents in Segregated Accounts	26,862	13,324	57,875	98,061	-
Receivables:					
Accounts	31,811	17,379	71,837	121,027	-
Special Assessments	328,799	-	-	328,799	-
Interfund Receivable	50	-	97	147	-
Materials and Supplies Inventory	-	-	13,746	13,746	-
Prepaid Items	-	-	4,636	4,636	-
<b>Total Current Assets</b>	<b>1,388,443</b>	<b>214,295</b>	<b>459,694</b>	<b>2,062,422</b>	<b>617,516</b>
<b>Noncurrent Assets:</b>					
Nondepreciable Capital Assets	51,004	-	22,241	73,245	-
Depreciable Capital Assets, Net	1,707,486	2,491,336	462,275	4,661,097	-
<b>Total Noncurrent Assets</b>	<b>1,758,490</b>	<b>2,491,336</b>	<b>484,516</b>	<b>4,734,342</b>	<b>-</b>
<b>Total Assets</b>	<b>3,146,933</b>	<b>2,705,631</b>	<b>944,200</b>	<b>6,796,764</b>	<b>617,516</b>
<b>Liabilities:</b>					
<b>Current Liabilities:</b>					
Accounts Payable	254	-	644	898	-
Contracts Payable	18,978	198	1,629	20,805	-
Accrued Wages and Benefits	2,387	2,322	4,094	8,803	-
Compensated Absences Payable	8,000	-	25,632	33,632	-
Intergovernmental Payable	1,157	12,366	49,344	62,867	-
Matured Interest Payable	165	-	-	165	-
Accrued Interest Payable	-	19,872	447	20,319	-
OWDA Loans Payable	12,425	-	1,207	13,632	-
FmHA Loans Payable	-	-	2,800	2,800	-
Revenue Bonds Payable	-	9,100	-	9,100	-
General Obligation Bonds Payable	-	1,800	-	1,800	-
<b>Total Current Liabilities</b>	<b>43,366</b>	<b>45,658</b>	<b>85,797</b>	<b>174,821</b>	<b>-</b>
<b>Long-Term Liabilities:</b>					
Compensated Absences Payable	95	-	8,043	8,138	-
OWDA Loans Payable	380,419	-	56,030	436,449	-
FmHA Loans Payable	-	-	24,200	24,200	-
Revenue Bonds Payable	-	543,200	-	543,200	-
General Obligation Bonds Payable	-	106,500	-	106,500	-
<b>Total Long-Term Liabilities</b>	<b>380,514</b>	<b>649,700</b>	<b>88,273</b>	<b>1,118,487</b>	<b>-</b>
<b>Total Liabilities</b>	<b>423,880</b>	<b>695,358</b>	<b>174,070</b>	<b>1,293,308</b>	<b>-</b>
<b>Net Position:</b>					
Net Investment in Capital Assets	1,365,648	1,830,736	400,280	3,596,664	-
Unrestricted	1,357,405	179,537	369,850	1,906,792	617,516
<b>Total Net Position</b>	<b>\$ 2,723,053</b>	<b>\$ 2,010,273</b>	<b>\$ 770,130</b>	<b>\$ 5,503,456</b>	<b>\$ 617,516</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, 2012

	Business-Type Activities				Governmental Activities
	Enterprise Funds				
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	
<b>Operating Revenues:</b>					
Charges for Services	\$ 333,963	\$ 162,594	\$ 776,258	\$ 1,272,815	\$ -
Tap-In Fees	2,000	2,950	9,450	14,400	-
Other Revenues	46,045	652	8,594	55,291	221,770
<b>Total Operating Revenues</b>	<b>382,008</b>	<b>166,196</b>	<b>794,302</b>	<b>1,342,506</b>	<b>221,770</b>
<b>Operating Expenses:</b>					
Personal Services	50,110	15,099	162,616	227,825	4,000
Fringe Benefits	27,812	5,526	44,411	77,749	252,708
Contractual Services	188,622	79,997	522,185	790,804	-
Materials and Supplies	30,821	2,234	60,666	93,721	-
Other Expenses	17,058	858	24,591	42,507	-
Depreciation	60,168	62,284	36,492	158,944	-
<b>Total Operating Expenses</b>	<b>374,591</b>	<b>165,998</b>	<b>850,961</b>	<b>1,391,550</b>	<b>256,708</b>
<b>Operating Income (Loss)</b>	<b>7,417</b>	<b>198</b>	<b>(56,659)</b>	<b>(49,044)</b>	<b>(34,938)</b>
<b>Non-Operating Revenues (Expenses):</b>					
Interest Income	-	-	26	26	193
Interest and Fiscal Charges	(24,271)	(29,882)	(2,621)	(66,774)	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(24,271)</b>	<b>(29,882)</b>	<b>(2,595)</b>	<b>(66,748)</b>	<b>193</b>
<b>Change in Net Position</b>	<b>(16,854)</b>	<b>(29,684)</b>	<b>(59,254)</b>	<b>(105,792)</b>	<b>(34,745)</b>
<b>Net Position at Beginning of Year, as Restated</b>	<b>2,739,907</b>	<b>2,039,957</b>	<b>829,384</b>	<b>5,609,248</b>	<b>652,261</b>
<b>Net Position at End of Year</b>	<b>\$ 2,723,053</b>	<b>\$ 2,010,273</b>	<b>\$ 770,130</b>	<b>\$ 5,503,456</b>	<b>\$ 617,516</b>

See accompanying notes to the basic financial statements.



# ATHENS COUNTY, OHIO

## Statement of Cash Flows

### Proprietary Funds

For The Year Ended December 31, 2012

	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	\$ 330,134	\$ 164,380	\$ 761,023	\$ 1,255,537	\$ -
Cash Received from Other Revenues	46,206	608	8,630	55,444	231,593
Cash Payments for Employees	(77,252)	(19,911)	(203,635)	(300,798)	(267,079)
Cash Payments for Contractual Services	(177,395)	(81,530)	(516,188)	(775,113)	-
Cash Payments for Supplies & Materials	(30,802)	(2,234)	(49,098)	(82,134)	-
Cash Payments for Other Expenses	(17,059)	(858)	(26,634)	(44,551)	-
<i>Net Cash from Operating Activities</i>	73,832	60,455	(25,902)	108,385	(35,486)
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Interest Paid on Bonds, Loans & Notes	(24,269)	(30,195)	(2,666)	(57,130)	-
Principal Retirement of Bonds, Loans & Notes	(24,103)	(10,400)	(100,995)	(135,498)	-
Cash Received from Bonds, Loans & Notes	-	-	3,233	3,233	-
Cash Received from Capital Contributions	30,850	-	-	30,850	-
Cash Paid for Capital Assets	(43,504)	-	-	(43,504)	-
<i>Net Cash from Capital and Related Financing Activities</i>	(61,026)	(40,595)	(100,428)	(202,049)	-
<b>Cash Flows from Investing Activities:</b>					
Interest Received on Investments	-	-	26	26	193
<i>Net Cash from Investing Activities</i>	-	-	26	26	193
Net Increase (Decrease) in Cash and Cash Equivalents	12,806	19,860	(126,304)	(93,638)	(35,293)
Cash and Cash Equivalents at Beginning of Year	1,014,977	177,056	495,672	1,687,705	652,809
Cash and Cash Equivalents at End of Year	<u>\$ 1,027,783</u>	<u>\$ 196,916</u>	<u>\$ 369,368</u>	<u>\$ 1,594,067</u>	<u>\$ 617,516</u>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>					
Operating Income (Loss)	\$ 7,417	\$ 198	\$ (56,659)	\$ (49,044)	\$ (34,938)
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>					
Depreciation	60,168	62,284	36,492	158,944	-
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	(5,696)	(1,208)	(24,703)	(31,607)	-
(Increase) Decrease in Intergovernmental Receivable	-	-	-	-	9,822
(Increase) Decrease in Interfund Receivable	27	-	55	82	-
(Increase) Decrease in Material & Supply Inventory	-	-	12,551	12,551	-
(Increase) Decrease in Prepaid Items	-	-	(56)	(56)	-
Increase (Decrease) in Accounts Payable	125	(244)	(4,001)	(4,120)	(4,018)
Increase (Decrease) in Contracts Payable	11,533	198	893	12,624	(6,352)
Increase (Decrease) in Accrued Wages & Benefits	476	591	1,128	2,195	-
Increase (Decrease) in Compensated Absences	455	-	2,973	3,428	-
Increase (Decrease) in Interfund Payable	(411)	-	(586)	(997)	-
Increase (Decrease) in Intergovernmental Payable	(262)	(1,364)	6,011	4,385	-
<i>Net Cash from Operating Activities</i>	<u>\$ 73,832</u>	<u>\$ 60,455</u>	<u>\$ (25,902)</u>	<u>\$ 108,385</u>	<u>\$ (35,486)</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**

December 31, 2012

	Private Purpose Trust Funds	Agency Funds
<b><u>Assets:</u></b>		
Cash and Cash Equivalents	\$ 22,543	\$ 7,926,205
Cash and Cash Equivalents in Segregated Accounts	-	405,024
<i>Receivables:</i>		
Property Taxes	-	41,402,251
Special Assessments	-	1,720,268
Intergovernmental	-	2,556,702
<i>Total Assets</i>	22,543	54,010,450
<b><u>Liabilities:</u></b>		
Accounts Payable	320	-
Contracts Payable	259	-
Intergovernmental Payable	-	53,739,196
Deposits Held and Due to Others	-	1,085
Undistributed Monies	-	270,169
<i>Total Liabilities</i>	579	\$ 54,010,450
<b><u>Net Position:</u></b>		
Held in Trust for Other Individuals and Organizations	21,964	
<i>Total Net Position</i>	\$ 21,964	

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, 2012

	Private Purpose Trust Funds
<b><u>Additions:</u></b>	
Interest	\$ 27
Other	800
<i>Total Additions</i>	827
<b><u>Deductions</u></b>	7,906
Change in Net Position	(7,079)
Net Position at Beginning of Year	29,043
Net Position at End of Year	\$ 21,964

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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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. 14, in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which includes all the elected officials, organizations, activities and functions that are not legally separate from the County and whose corporate powers the County holds. The financial reporting entity also includes the component units for which the elected officials of the County are financially accountable or for which the County is not financially accountable, but the nature and significance of their relationship with the County are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate entities that meet any of the following criteria: (1) The primary government appoints the voting majority of the potential component unit's board, and (a) the primary government is able to impose its will on the potential component unit or (b) the primary government is in a relationship of financial benefit or burden with the potential component unit; (2) The potential component unit is fiscally dependent upon the primary government or; (3) The financial statements would be misleading if data from the potential component unit were not included.

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

The County participates in the following jointly governed organizations or joint ventures which are presented in Note 3:

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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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, 2012. 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, 2012**

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

*County Risk Sharing Authority (CORSA)* - The County Risk Sharing Authority, Inc. (CORSA), is a jointly governed organization among 66 counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA.

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

*Southern Ohio Council of Governments* - The County is a member of the Southern Ohio Council of Governments (the Council), which is a jointly governed organization created under Ohio Revised Code Section 167.01. The governing body consists of a fifteen member board with each participating County represented by its Director of its Board of Developmental Disabilities (BDD). Member counties include: Adams, Athens, Brown, Clinton, Fayette, Gallia, Highland, Jackson, Lawrence, Meigs, Pickaway, Pike, Ross, Scioto and Vinton Counties. The Council acts as a fiscal agent for the Athens County BDD's supportive living program monies. The County had a \$470,580 balance on hand with the Council which included investments at cost. Financial statements can be obtained by writing to the Southern Ohio Council of Governments, VA Medical Center, Building 8, 17273 State Route 104, Chillicothe, Ohio, 45601.

**B. Joint Venture**

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

The Commission was established by the Board of County Commissioners of Athens, Hocking, Morgan and Perry Counties. The Commission is directed by one Commissioner from each participating county, along with the Sheriff and the presiding Judge of the Court of Common Pleas of each participating county. Any of these may name other representatives to fulfill this duty. The presiding judge for Hocking County chose to neither participate nor name a representative so there were 14 directors of the Commission in 2012. Each member county is responsible for a portion of the capital and operating budget as follows:

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

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

**A. Basis of Presentation**

The County's basic financial statements consist of government-wide statements, including a statement of net 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, 2012**

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

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

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

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

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

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

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

**Ambulance Service Fund** - This fund accounts for money received from a property tax levy and user fees collected to pay the operating expenses of Athens County Emergency Medical Service.

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

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

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

**Plains Sewer 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, 2012**

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

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

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

**C. Measurement Focus**

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



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (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.

**E. Budgetary Process**

All funds, except agency funds, are legally required to be budgeted and appropriated. No budgets or appropriations were prepared for the County Donations, DUI Grant, FEMA Reimbursement Grant, EMA Pre-Disaster Mitigation Grant, EMA Cert Grant, ARRA VAWA Grant, LBRS Grant, TASC Grant, TASC Athens County Municipal Drug Court, Litter Control, Psychological Evaluation Grant, Clean Kids Grant, Drug Prevention Grant, Health Ohio Grant, OCJS Prosecutor, and ODNR Scrap Tire Grant. 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, 2012**

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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 2012.

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 2012, investments were limited to STAR Ohio, repurchase agreements, certificates of deposit, money market accounts, discount notes and other interest bearing accounts with local commercial banks.

Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market prices. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2012.

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 2012 amounted to \$193,788, which includes \$188,504 assigned from other County funds.

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

**G. Inventory**

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

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

**H. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2012, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

**I. Capital Assets**

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County raised its capitalization threshold from \$1,000 to \$5,000 in 2007. The County's infrastructure consists of roads, bridges, culverts, water lines and sanitary sewer lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

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

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Improvements Other Than Buildings	5-50 years	5-30 years
Plant And Facilities (Water and Sewer Lines)		50 years
Buildings	20-125 years	25-50 years
Furniture and Equipment	5-35 years	5-50 years
Infrastructure	20-75 years	

**J. Interfund Balances**

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

**K. Compensated Absences**

The County reports compensated absences in accordance with the provisions of GASB Statement No. 47, "Accounting for Termination Benefits".

Vacation and compensatory time benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Vacation pay is fully vested after one year of full-time service. By Ohio law, accumulated vacation cannot exceed three times the annual accumulation rate for an employee.

Sick leave benefits are accrued as a liability to the extent that it is probable that the benefits will result in termination payments. Employees are entitled to be compensated for up to 25% of accrued sick leave to a maximum of 30 days credit after 10 years of service.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

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

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

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

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

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

**M. Fund Balances**

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

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

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

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

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

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

**N. Net Position**

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

**O. Operating Revenues and Expenses**

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

**P. Interfund Transactions**

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

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

**Q. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2012.

**R. Estimates**

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

For the year ended December 31, 2012, the County implemented GASB Statement No. 57, "OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans", GASB Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements", GASB Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements", GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position", GASB Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions", GASB Statement No. 65, "Items Previously reported as Assets and Liabilities", and GASB Statement No. 66, "Technical Corrections – 2012". The implementation of these statements did not result in changes in the County's prior financial statements.

GASB Statement No. 61, "The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34 will be implemented in year ended December 31, 2013.

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

	General	Job and Family Services	Road (MVGT)	Children Services
<b>Governmental Activities:</b>				
Fund Balance at				
December 31, 2011	\$2,210,603	\$926,143	\$1,536,664	\$5,524,182
Accrual Corrections	-	-	-	-
Adjusted Fund Balance at				
December 31, 2011	<u>\$2,210,603</u>	<u>\$926,143</u>	<u>\$1,536,664</u>	<u>\$5,524,182</u>

	ACBDD (Beacon School)	Ambulance Services	Nonmajor	Total Governmental Funds
<b>Governmental Activities:</b>				
Fund Balance at				
December 31, 2011	\$4,575,575	\$1,203,722	\$7,284,230	\$23,261,119
Accrual Corrections	-	-	(1,144)	(1,144)
Adjusted Fund Balance at				
December 31, 2011	<u>\$4,575,575</u>	<u>\$1,203,722</u>	<u>\$7,283,086</u>	<u>\$23,259,975</u>

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

<b>Governmental Activities</b>	
Net Position at December 31, 2011	\$ 81,724,622
Accrual Corrections	(1,144)
Full Accrual Corrections	54,552
Correction of Prior Accumulated Depreciation	84,865
Capital Assets Disposed in Prior Period	(80,627)
Capital Assets Acquired in Prior Period	42,124
Adjusted Net Position at December 31, 2011	<u>\$ 81,824,392</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

Adjustments made for the correction of accruals and accumulated depreciation resulted in the following changes to the beginning balances of the Net 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, 2011	\$ 2,743,729	\$ 2,039,957	\$ 920,562	\$ 5,704,248
Accrual Corrections	(5,474)	-	(92,683)	(98,157)
Correction of Accumulated Depreciation	<u>1,652</u>	<u>-</u>	<u>1,505</u>	<u>3,157</u>
<b>Business-Type Activities Net Position at December 31, 2011</b>	<u>\$ 2,739,907</u>	<u>\$ 2,039,957</u>	<u>\$ 829,384</u>	<u>\$ 5,609,248</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

**NOTE 6 - BUDGETARY BASIS OF ACCOUNTING**

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

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

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

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses/Net Changes in Fund Balances						
Description	General	Job and Family Services	Road (MVGT)	Children Services	ACBDD (Beacon School)	Ambulance Services
<i>Budget Basis</i>	\$ 280,918	\$ (122,735)	\$ 338,173	\$ (1,311,899)	\$ 468,749	\$ 319,749
<i>Increases (Decreases) Due To:</i>						
<i>Revenues:</i>						
Sales Tax	16,743	-	-	-	-	-
Intergovernmental	93,319	(93,911)	(16,472)	(273,332)	(39,837)	-
Charges for Services	(3,952)	-	-	13,763	640	230,312
Fines and Forfeitures	1,839	-	2,434	-	-	-
Interest	(26,648)	-	25	-	-	-
Other	37,072	-	-	(5,804)	(12,464)	-
<i>Expenditures:</i>						
<i>Current:</i>						
<i>General Government:</i>						
Legislative	77,285	-	-	-	-	-
Judicial	(27,089)	-	-	-	-	-
Public Safety	14,895	-	-	-	-	-
Public Works	-	-	22,370	-	-	-
Health	14,238	-	-	-	-	(121,683)
Human Services	951	(30,896)	-	(18,999)	(9,804)	-
<i>Debt Service:</i>						
Principal Retirement	(59,582)	-	-	(660)	-	-
Interest and Fiscal Charges	(6,481)	-	-	(144)	-	-
<i>Other Sources/Uses:</i>						
Advances In	(40,734)	-	-	-	-	-
Advances Out	65,329	-	-	-	-	-
<i>Prospective Difference:</i>						
Activity of Funds Reclassified For GAAP Reporting Purposes	97,518	-	-	-	-	-
<b>GAAP Basis</b>	<b>\$ 535,621</b>	<b>\$ (247,542)</b>	<b>\$ 346,530</b>	<b>\$ (1,597,075)</b>	<b>\$ 407,284</b>	<b>\$ 428,378</b>



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

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

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

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

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

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

- (1) Bonds, notes or other obligations guaranteed by the United States or those for which the full faith and credit of the United States is pledged;
- (2) Bonds, notes, debentures or other obligations or securities insured by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal 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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

- (10) Bankers acceptances with a maturity that does not exceed 180 days and that are eligible for purchase by the Federal Reserve System.

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

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

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

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents (Carrying Amounts):	
- Pooled	\$ 31,149,971
- Segregated	572,692
- Component Units	383,334
* Reconciling items (net) to arrive at bank balances of deposits	766,776
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).	\$32,872,773

**Deposits**

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned. Any depository that receives a County deposit or investment is required to pledge to the investing authority as collateral eligible securities of aggregate fair value that, when added to the portion of the deposit by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation, equals or exceeds the amount of County funds deposited.

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

**Custodial Credit Risk**

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

**Investments**

Investments are reported at fair value. As of December 31, 2012, the County had the following investments:

	Fair Value	Percentage of Portfolio	Date of Maturity
FHLB Discount Note	\$ 1,000,070	23.52%	January 29, 2013
FFCB Discount Note	1,002,166	23.57%	February 21, 2013
FFCB Discount Note	1,001,870	23.57%	September 6, 2013
FHLB Discount Note	1,005,710	23.66%	September 13, 2013
STAR Ohio	1,188	0.03%	1 Day
STAR Ohio Employee Trust	240,451	5.65%	1 Day
	<u>\$ 4,251,455</u>	<u>100.00%</u>	

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

**Credit Risk** - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County limits its investments to those authorized by State statute. Standard and Poor's has assigned a rating of AAA for the FHLBank and the FFCB Discount Notes, while they have a AAA rating for 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 and its Component Units. For purposes of the Statement of Cash Flows, Proprietary Fund participation in the County Treasurer's investment pool and component unit accounts are treated as demand deposit accounts and regarded as cash and cash equivalents on the balance sheet. In addition, all highly liquid investments held in segregated accounts, with an original maturity of three months or less when purchased, are also considered cash and cash equivalents. Only separate investments are reported as investments on the balance sheet.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

**NOTE 8 - INTERFUND TRANSACTIONS**

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2012 are as follows:

	Interfund Receivable	Interfund Payable
General	\$ 56,085	\$ -
Job and Family Services	172,909	148
Children Services	21,000	7,667
Nonmajor Special Revenue Funds	10,420	252,746
The Plains Sewer Revenue Fund	50	-
Non Major Enterprise Funds	97	-
	\$ 260,561	\$ 260,561

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

A summary of interfund transfers for 2012 were as follows:

Transfers From	Job & Family Services	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Projects	Total
General	\$ 104,709	\$ 341,012	\$ 531,977	\$ -	\$ 977,698
Children Services	-	-	-	400,000	400,000
ACBDD (Beacon School)	-	-	-	50,000	50,000
Totals	\$ 104,709	\$ 341,012	\$ 531,977	\$ 450,000	\$ 1,427,698

In fiscal year 2012, the County made a transfer of \$104,709 from the General Fund to the Job and Family Services Fund to subsidize the program services, transferred \$108,729, \$68,798, and \$354,450 from the General Fund to the 691 Landfill Loan Retirement Fund, the County Buildings Bond Retirement Fund, the Building Renovations Fund and the EMA Truck Bond Fund respectively for the payment of loans and bonds. There were also transfers totaling \$341,012 from the General Fund for the County's matching contributions to various grant programs. In addition, transfers of \$50,000 went from the ACBDD Fund to the Beacon Capital Improvement Fund for various capital projects as well as \$400,000 went from the Children Services Fund to the Children Services Capital Projects Fund.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

The County's long-term obligations activity for the year ended December 31, 2012 was as follows:

Description	Interest Rate	Original Balance	Year Issued	Final Maturity	Restated Balance January 1 2012	Additions	Deletions	Balance December 31 2012	Amounts Due Within One Year
<b>Governmental Activities:</b>									
<b>General Obligation Bonds Payable from Governmental Tax Revenues:</b>									
County Buildings	4-5.75%	\$ 3,650,000	1998	2012	\$ 340,000	\$ -	\$ 340,000	\$ -	\$ -
EMA Truck	1.81%	24,995	2011	2016	21,384	-	4,887	16,497	4,975
		\$ 3,674,995			361,384	-	344,887	16,497	4,975
<b>General Obligation Notes Payable from Governmental Sales Tax Revenues:</b>									
Courthouse Renovation	4.23%	\$ 914,000	2005	2025	715,000	-	38,000	677,000	40,000
<b>OWDA Loans Payable from Governmental Tax Revenues:</b>									
Landfill	4.35%	\$ 1,257,450	1996	2016	383,609	-	78,942	304,667	40,763
Landfill	4.12%	230,000	1997	2016	56,768	-	11,730	45,038	6,047
		\$ 1,487,450			440,377	-	90,672	349,705	46,810
<i>Other Long-term Obligations:</i>									
Premium on Notes Issued					8,770	-	626	8,144	627
Compensated Absences					1,824,595	1,051,628	1,124,671	1,751,552	1,386,663
Capital Leases					95,556	-	60,242	35,314	35,314
Landfill Post-Closure Costs					2,431,434	-	83,581	2,347,853	90,784
<b>Total Governmental Activities Long-Term Obligations</b>					<b>\$ 5,877,116</b>	<b>\$ 1,051,628</b>	<b>\$ 1,742,679</b>	<b>\$ 5,186,065</b>	<b>\$ 1,605,173</b>
<b>Business-Type Activities:</b>									
<b>General Obligation Bonds Payable from Enterprise Revenues:</b>									
Buchtel Sewer Improvement	4.50%	\$ 120,000	2002	2042	\$ 110,000	\$ -	\$ 1,700	\$ 108,300	\$ 1,800
<b>Revenue Anticipation Bonds Payable from Enterprise Revenues:</b>									
Buchtel Sewer Project	4.50%	\$ 612,000	2002	2042	561,000	-	8,700	552,300	9,100
<b>OWDA Loans Payable from Enterprise Revenues:</b>									
Sewer Plant and Poston Project	6.12%	\$ 650,000	1997	2022	292,670	-	20,707	271,963	10,661
Buchtel Water	2.00%	80,001	2002	2032	59,616	-	2,379	57,237	1,207
Dresher Sewer	5.15%	141,078	2002	2033	124,275	-	3,394	120,881	1,764
		\$ 871,079			476,561	-	26,480	450,081	13,632
<b>Rural Development Loan Payable from Enterprise Revenues:</b>									
Plains Water Construction	5.00%	\$ 69,750	1982	2020	29,700	-	2,700	27,000	2,800
<b>State Infrastructure Bank Loan Payable from Enterprise Revenues:</b>									
Plains Water & Sewer	3.00%	\$ 98,156	2010	2019	98,156	3,233	101,389	-	-
<i>Other Long-term Obligations:</i>									
Compensated Absences					38,342	12,896	9,468	41,770	33,632
<b>Total Business-Type Activities Long-Term Obligations</b>					<b>\$ 1,313,759</b>	<b>\$ 16,129</b>	<b>\$ 150,437</b>	<b>\$ 1,179,451</b>	<b>\$ 60,964</b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

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

At December 31, 2012, none of this deceased debt still remains outstanding with the escrow agent. The amount held in trust with the escrow agent and the corresponding debt is not included in the financial statements.

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2012 are as follows:

Ended December 31	Governmental Tax Revenue		Governmental Sales Tax Revenue		Enterprise Revenue		Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 4,975	\$ 257	\$ 40,000	\$ 27,759	\$ 1,800	\$ 4,874	\$ 9,100	\$ 24,854
2014	5,066	167	42,000	26,026	1,800	4,792	9,400	24,444
2015	5,158	74	43,000	24,230	2,000	4,712	9,900	24,021
2016	1,298	5	45,000	22,371	2,000	4,621	10,300	23,575
2017	-	-	47,000	20,428	2,100	4,532	10,800	23,112
2018-2022	-	-	268,000	69,838	12,100	21,141	61,800	107,816
2023-2027	-	-	192,000	12,422	15,100	18,157	76,900	92,614
2028-2032	-	-	-	-	18,800	14,450	95,800	73,683
2033-2037	-	-	-	-	23,400	9,823	119,500	50,090
2038-2042	-	-	-	-	29,200	4,059	148,800	20,677
	<u>\$ 16,497</u>	<u>\$ 503</u>	<u>\$ 677,000</u>	<u>\$ 203,074</u>	<u>\$ 108,300</u>	<u>\$ 91,161</u>	<u>\$ 552,300</u>	<u>\$ 464,886</u>

For Year Ended December 31	OWDA Loans Payable from Governmental Tax Revenue		OWDA Loans Payable from Enterprise Revenue		Rural Development Loan Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 46,810	\$ 7,555	\$ 13,632	\$ 12,334	\$ 2,800	\$ 1,350
2014	96,676	12,053	28,742	23,188	3,000	1,210
2015	100,898	7,831	30,367	21,563	3,100	1,060
2016	105,321	3,407	32,088	19,842	3,300	905
2017	-	-	33,910	18,020	3,400	740
2018-2022	-	-	200,887	58,767	11,400	1,160
2023-2027	-	-	47,401	19,160	-	-
2028-2032	-	-	58,301	8,261	-	-
2033	-	-	4,753	123	-	-
	<u>\$ 349,705</u>	<u>\$ 30,846</u>	<u>\$ 450,081</u>	<u>\$ 181,258</u>	<u>\$ 27,000</u>	<u>\$ 6,425</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

*Long-Term Bonds, Notes and Loans:* A general obligation bond, a revenue anticipation bond, three OWDA loans, a Rural Development loan and a state infrastructure bank loan are retired through the Enterprise Funds, from charges for services revenues. Two general obligation bonds and two OWDA loans are retired through Debt Service Funds from governmental tax revenues, while the long-term note is retired through a Debt Service Fund from governmental sales tax revenues.

*Compensated Absences:* Upon retirement, employees with at least five years of credited service are paid twenty-five percent (25%) (with a maximum amount of 210 or 240 hours based on a 35 or 40 hour work week respectively) of their accrued sick leave. Vacation time is vested for employees after a minimum of one year of credited service. Unused vacation may be accumulated up to three (3) years according to Ohio law. Compensatory time may also be accumulated by employees but must be used within specified limits. However, certain departments have the option of being compensated for overtime worked in lieu of compensatory time off. All sick leave, vacation and compensatory time are compensated at the employee's current rate of pay at the time of retirement or termination. Compensated absences are paid from the fund from which the respective employee's salaries are paid including the General Fund, Job and Family Services, Children Services, ACBDD and others.

*Capital Lease Obligations:* The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the financial statements. Capital lease payments are reflected as debt service in the financial statements for the Governmental Funds. The deductions to the capital leases reported above include \$60,242 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, 2012, are as follows:

Year Ended December 31	Capital Lease Payments
2013	\$ 37,730
Total Minimum Lease Payments	37,730
Less: Amount Representing Interest	(2,416)
Present Value of Net Minimum Lease Payments	\$ 35,314

*Landfill Closure and Post-Closure Costs:* State and federal laws and regulations require the County to place a final cover on the Athens County 691 landfill site as it has stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill was certified as closed in October of 1998. The \$2,347,853 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, 2012, were an overall legal debt margin of \$21,773,041 and an unvoted legal debt margin of \$9,300,177.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

*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, 2012 there are two 1998 series of Tax Exempt Multifamily Housing Mortgage Revenue Bonds and Convertible Taxable Multifamily Mortgage Revenue Bonds outstanding with aggregate principal amounts payable of \$3,000,000 and \$215,000 respectively.

**NOTE 10 - CONTRACT COMMITMENTS**

As of December 31, 2012, the County had contractual purchase commitments for eight projects. The amount for each project is as follows:

<u>Project</u>	<u>Fund</u>	<u>Purchase Commitments</u>	<u>Amounts Paid as of 12/31/12</u>	<u>Amounts Remaining On Contracts</u>
Public Defender	General	\$ 462,404	\$ 231,202	\$ 231,202
Software Support	General and REA	59,985	-	59,985
2013 New Construction	REA	51,000	891	50,109
2014 Reappraisal	REA	598,800	92,691	506,109
Web Hosting	REA	18,000	6,000	12,000
Office Rental	Job & Family Services	153,540	51,180	102,360
Net Transportation	Job & Family Services	940,106	698,137	241,969
Office Rental	Children Services	127,800	106,500	21,300
		<u>\$ 2,411,635</u>	<u>\$ 1,186,601</u>	<u>\$ 1,225,034</u>



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

**A. DEFINED BENEFIT PENSION SYSTEMS**

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

**Plan Description:** The County participates in the Ohio Public Employees Retirement System (OPERS), a cost-sharing multiple-employer defined benefit pension plan administered by the state. OPERS administer three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a Defined Contribution Plan in which the member invests both employer and member contributions (employer contributions vest over five years at 20% per year). Under the Member Direct Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a Defined Benefit and a Defined Contribution Plan. Under the Combined Plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the Traditional Pension Plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

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

**Funding Policy:** The Ohio Revised Code (ORC) provides statutory authority for employee and employer contribution rates. For 2012, member and employer contribution rates were consistent across all three plans with separate divisions for law enforcement and public safety in the Traditional Pension Plan only. Plan members, other than those engaged in law enforcement were required to contribute 10.00% of their annual covered salary to fund pension obligations and the County was required to contribute 14.00%. For law enforcement employees, the employee contribution was 12.10% and the employer contribution was 18.10% for 2012. Contributions are authorized by state statute. The contribution rates are determined actuarially. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for State and local employer units and 18.1% of covered payroll for law and public safety employer units. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2012, 2011, and 2010 were \$2,670,211, \$2,778,303, and \$2,888,119 respectively; 92.26% has been contributed for 2012, and 100% for 2011 and 2010. Of the 2012 amount, \$225,174 was unpaid at December 31, 2012 and is recorded as a liability in the respective funds. Contributions to the Member-Directed Plan for 2012 were \$31,254 made by the County and \$22,325 made by the plan members.

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

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

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

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, Defined Contribution (DC) Plan, and a Combined Plan. The DB Plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds, times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

**Funding Policy:** For the fiscal year ended June 30, 2012, plan members were required to contribute 10% of their annual covered salaries. The County was required to contribute 14% for 2012, with 14% being the portion used to fund pension obligations. For fiscal year 2011, the portion used to fund pension obligations was also 14%. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's pension contributions for the years ended December 31, 2012, 2011 and 2010 were \$66,942, \$64,800, and \$62,622, respectively; 92.34% has been contributed for 2012 and 100% for 2011 and 2010. Of the 2012 amount, \$5,125 was unpaid at December 31, 2012 and is recorded as a liability in the ACBDD Fund.

**B. POSTEMPLOYMENT BENEFITS**

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

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the Traditional Pension or Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including postemployment health care coverage. OPERS maintains a cost-sharing multiple employer defined benefit, postemployment health care plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement. Health care coverage for disability recipients and primary survivor recipients is available. Authority to establish and amend benefits is provided in ORC Chapter 145.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

**B. POSTEMPLOYMENT BENEFITS - Continued**

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

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

OPERS' Post Employment Health Care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits, based on authority granted by state statute. A portion of each employer's contribution to the Traditional Pension or Combined Plans is set aside for the funding of postretirement health care. The 2012 local government employer contribution rate was 14.00 percent of covered payroll (18.10 percent for public safety and law enforcement); 6.05% of covered payroll for 2012. Active members do not make contributions to the postemployment benefit plan. The County's required contributions for 2012, 2011 and 2010, used to fund OPEB, were \$815,513, \$846,248, and \$1,132,026, respectively. Of the 2012 required contribution, \$63,166 or 7.75% remained unpaid as of December 31, 2012 and is recorded as a fund liability in the County's financial statements.

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

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

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

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

Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2012, STRS Ohio allocated employer contributions equal to 1% of covered payroll to the Health Care Reserve Fund. The County's actual contributions for health care for 2012, 2011 and 2010 were \$4,782, \$4,629, and \$4,473, respectively.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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**NOTE 12 - RECEIVABLES**

Receivables at December 31, 2012 consisted of property taxes, sales taxes, accounts (billings for user charged services), loans and intergovernmental grants. All receivables are considered fully collectable. A summary of the principal items of intergovernmental receivables follows:

<b><u>Governmental Activities</u></b>	
<i>General Fund</i>	
Local Government Distributions	\$ 285,601
Casino Tax Distributions	149,976
State Property Tax Reimbursements	123,572
Permissive Motor Vehicle Tax	6,083
Grants and Other	<u>22,743</u>
Total General Fund	587,975
<i>Job and Family Services Fund</i>	
State/Federal Funding	<u>354,787</u>
Total Job and Family Services Fund	354,787
<i>Road (MVG) Fund</i>	
Motor Vehicle License Tax	702,616
Permissive Motor Vehicle Tax	251,512
Gasoline Tax	1,111,637
Fines	<u>5,409</u>
Total Road (MVG) Fund	2,071,174
<i>Children Services Fund</i>	
State Property Tax Reimbursements	203,698
State Grants	<u>317,069</u>
Total Children Services Fund	520,767
<i>ACBDD (Beacon School) Fund</i>	
State Property Tax Reimbursements	260,729
State/Federal Funding	40,043
Other	<u>213,240</u>
Total ACBDD (Beacon School) Fund	514,012
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	<u>105,986</u>
Total Ambulance Service Fund	105,986
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursements	49,104
State/Federal Funding	333,552
Other	<u>32,434</u>
Total Nonmajor Governmental Funds	<u>415,090</u>
<b>Total Intergovernmental Receivables</b>	<b><u><u>\$ 4,569,791</u></u></b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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**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, 2012, consisted of the following:

<u>Fund</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Terms</u>
ACENet Revolving Loan	\$ 8,886	11-12%	1.75 to 5 years
CD Revolving Loan	383,236	0-10%	6 to 20 years
Emergency Home Repair Loan	2,483	0%	1.5 to 8 years
Total	<u>\$ 394,605</u>		

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

**NOTE 14 - LANDFILL CLOSURE**

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

The landfill was certified by the EPA as closed in October, 1998 so the post-closure monitoring and maintenance has started. The total cost for this phase over the next fifteen years is estimated to be \$2,347,853. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Any post-closure costs are being paid by the County's General Fund.

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

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

In addition to assets, the statement of financial 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. The County does not at this time have any deferred outflows of resources.

In addition to liabilities, the statement of financial 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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

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:

	<b>Governmental Type Funds</b>			
	General	Job & Family Services	Road (MVGT)	Children Services
Property Taxes	\$ 1,821,438	\$ -	\$ -	\$ 3,116,123
Homestead and Rollbacks				
Due from the State	123,572	-	-	203,698
Local Government	185,232	-	-	-
Motor Vehicle License	4,171	-	663,832	-
Gasoline Tax	-	-	743,341	-
JFS Grants	-	331,085	-	-
CSEA Grants	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>\$ 2,134,413</b>	<b>\$ 331,085</b>	<b>\$ 1,407,173</b>	<b>\$ 3,319,821</b>
	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Property Taxes	\$ 3,926,131	\$ 1,406,548	\$ 764,362	\$ 11,034,602
Homestead and Rollbacks				
Due from the State	260,729	105,986	49,104	743,089
Local Government	-	-	-	185,232
Motor Vehicle License	-	-	-	668,003
Gasoline Tax	-	-	-	743,341
JFS Grants	-	-	-	331,085
CSEA Grants	-	-	223,227	223,227
<b>Total deferred inflows of resources</b>	<b>\$ 4,186,860</b>	<b>\$ 1,512,534</b>	<b>\$ 1,036,693</b>	<b>\$ 13,928,579</b>

**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	\$ 200,019
Judicial	14,252
Public Safety	203,949
Public Works	3,280,060
Health	166,426
Human Services	354,290
Conservation and Recreation	9,753
<b>Total Governmental Activities Depreciation Expense</b>	<b>\$ 4,228,749</b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

**NOTE 16 - CAPITAL ASSETS - Continued**

A summary of the changes in governmental capital assets during 2012 were as follows:

	Restated Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
<b>Governmental Activities</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$ 1,380,089	\$ -	\$ -	\$ 1,380,089
Historical Objects	210,050	-	-	210,050
Total Nondepreciable Capital Assets	<u>1,590,139</u>	<u>-</u>	<u>-</u>	<u>1,590,139</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	942,895	271,300	-	1,214,195
Buildings	18,387,711	36,142	-	18,423,853
Furniture and Equipment	12,894,065	883,649	(253,442)	13,524,272
Infrastructure	76,818,708	1,182,844	(2,662)	77,998,890
Total Depreciable Capital Assets	<u>109,043,379</u>	<u>2,373,935</u>	<u>(256,104)</u>	<u>111,161,210</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(220,853)	(31,529)	-	(252,382)
Buildings	(6,865,343)	(399,755)	-	(7,265,098)
Furniture and Equipment	(5,389,458)	(745,176)	196,508	(5,938,126)
Infrastructure	(38,058,521)	(3,052,289)	1,787	(41,109,023)
Total Accumulated Depreciation	<u>(50,534,175)</u>	<u>(4,228,749)</u>	<u>198,295</u>	<u>(54,564,629)</u>
Depreciable Capital Assets, Net	<u>58,509,204</u>	<u>(1,854,814)</u>	<u>(57,809)</u>	<u>56,596,581</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 60,099,343</u>	<u>\$ (1,854,814)</u>	<u>\$ (57,809)</u>	<u>\$ 58,186,720</u>

The above assets include \$205,997 of Furniture and Equipment that are under capital leases.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

**NOTE 16 - CAPITAL ASSETS - Continued**

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

	Restated Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
<b>Business-Type Activities</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$ 29,741	\$ -	\$ -	\$ 29,741
Plant and Facilities (Water and Sewer Lines)	-	43,504	-	43,504
Total Nondepreciable Capital Assets	<u>29,741</u>	<u>43,504</u>	<u>-</u>	<u>73,245</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	9,058	-	-	9,058
Plant and Facilities (Water and Sewer Lines)	6,574,193	-	-	6,574,193
Buildings	274,323	-	-	274,323
Furniture and Equipment	471,392	-	-	471,392
Total Depreciable Capital Assets	<u>7,328,966</u>	<u>-</u>	<u>-</u>	<u>7,328,966</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(226)	(453)	-	(679)
Plant and Facilities (Water and Sewer Lines)	(2,129,844)	(134,028)	-	(2,263,872)
Buildings	(68,563)	(5,675)	-	(74,238)
Furniture and Equipment	(310,292)	(18,788)	-	(329,080)
Total Accumulated Depreciation	<u>(2,508,925)</u>	<u>(158,944)</u>	<u>-</u>	<u>(2,667,869)</u>
Depreciable Capital Assets, Net	<u>4,820,041</u>	<u>(158,944)</u>	<u>-</u>	<u>4,661,097</u>
<b>Business-Type Activities Capital Assets, Net</b>	<u>\$ 4,849,782</u>	<u>\$ (115,440)</u>	<u>\$ -</u>	<u>\$ 4,734,342</u>



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

**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 2012 tax levy was based follows:

	<b>Assessed Values</b>
Real Property	\$ 843,768,890
Public Utility Personal Property	87,755,370
Total	\$ 931,524,260

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.30 mills of the first 10 mills of assessed value for the General Fund. In addition to the 2.30 mills, 16.75 mills have been levied based upon mills voted for the EMS, Health, 317 Board, Children Services, T.B. Hospital, Beacon School and Senior Citizens levies. A summary of voted millage follows:

<b>Purpose</b>		<b>Voter Levy Date</b>	<b>Authorized Rate</b>	<b>Rate Levied For Current Year (b)</b>		<b>Final Collection Year</b>
				<b>Residential/ Agricultural</b>	<b>Other</b>	
EMS Replacement		2010	1.00	0.676759	0.747378	2015
EMS Replacement		2009	0.50	0.303220	0.350559	2014
EMS Replacement		2007	1.00	0.678719	0.747378	2012
Health 2000	(c)	2009	0.40	0.400000	0.400000	2020
Health 2007	(c)	2006	0.30	0.268238	0.256775	2017
Health 1999	(c)	2008	0.30	0.300000	0.300000	2019
317 BRD 2002	(c)	2011	1.00	0.721226	0.785081	2012
317 BRD 2008	(c)	2007	1.00	0.941080	0.896641	2018
Children Services	(c)	2000	1.00	0.676759	0.747378	2020
Children Services		2005	3.00	2.451078	2.465853	2015
T B Hospital 1995		2005	0.30	0.153998	0.185081	2015
Beacon 2002	(c)	2001	1.30	1.300000	1.300000	2018
Beacon School 2001	(c)	2001	1.80	1.219693	1.345280	Cont.
Beacon School 2005	(c)	2005	2.85	2.328524	2.342560	Cont.
Senior Citizens		2002	0.75	0.509039	0.560534	2012
Senior Citizens		2009	0.25	0.250000	0.250000	2014
			16.75	13.178333	13.680498	

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

In 2012, real property taxes were levied on January 1, 2012, on assessed values as of January 1, 2011, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2008. Real estate taxes were due and payable by March 12, and August 6, 2012. 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, 2012. 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 2013 were recorded as 2012 revenue; the remaining receivable is offset by a credit to deferred revenue in the fund financial statements.

**NOTE 18 - SALES TAX REVENUE**

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

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

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

In 2012, these sales taxes generated a combined total of \$7,335,201 in tax revenue.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

**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>
Comprehensive General Liability	\$ 1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions Liability	1,000,000
Excess Liability	5,000,000
Uninsured/Underinsured Motorists	250,000
Foster Parents	6,000,000
Attorney Disciplinary Proceedings	25,000
Dog Warden Blanket Bond	2,000
<i>Property:</i>	
Property	81,336,204
Water Lines	1,200,000
Sewer Line	4,500,000
Contractor's Equipment	Per Renewal Schedule
EDP Equipment	Replacement Cost
EDP Media	100,000
EDP Extra Expense	25,000
Fine Arts	Per Renewal Schedule
Property in Transit	100,000
Extra Expense/Business Income	1,000,000
Flood	100,000,000
Earthquake	100,000,000
Valuable Papers	1,000,000
Accounts Receivable	1,000,000
Auto Physical Damage	Actual Cash Value
Automatic Acquisition	5,000,000
Unintentional Omissions	250,000
<i>Equipment Breakdown:</i>	
Combined Limits: Property Damage, Business	
Income, Extra Expense, Service Interruption	100,000,000
Demolition & Increased Cost of Construction	5,000,000
Perishable Goods	500,000
Expediting Expense	500,000
EDP Extra Expense	25,000
Data Restoration	100,000
Hazardous Substances	250,000
<i>Crime:</i>	
Employee Dishonesty/Faithful Performance	1,000,000
Loss of Money and Securities (Inside and Outside)	1,000,000
Money Orders and Counterfeit Paper Currency	1,000,000
Depositor's Forgery	1,000,000
Fund Transfer Fraud	500,000
Computer Fraud	500,000
Individual Public Official Bond Excess	250,000

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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**NOTE 19 - RISK MANAGEMENT - Continued**

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><i>Nonmajor Special Revenue Funds:</i></b>	
Child Support Enforcement Agency	\$ 35,164
HMG Project Launch	5,584
The Plains High School Bike Path Connector	24,596
PSI Grant Common Pleas Court	944
OCJS DVDA	1,050

The deficits in the Child Support Enforcement Agency, HMG Project Launch, The Plains High School Bike Path Connector, PSI Grant Common Pleas Court, and OCJS DVDA are due to intergovernmental revenues which had not been received at year end and were not available to finance current period expenditures. These deficits will be eliminated through future intergovernmental revenues.

**NOTE 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, 2012:

**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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

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

*ALLOWANCE FOR DOUBTFUL ACCOUNTS*

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

*INVENTORY*

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

**2. RELATED PARTY TRANSACTIONS**

During 2012, Athens County provided facilities, certain equipment and salaries for administration, implementation, and supervision of programs to ATCO, a discretely presented component unit of Athens County. The Company received \$324,801 for such in-kind contributions.

**3. INCOME TAXES**

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

**4. CAPITAL ASSETS**

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

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

Depreciation expense for the year ended December 31, 2012 was \$2,947 for ATCO and \$48,101 for Athens County Port Authority.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

**5. SECURITY DEPOSIT**

The Athens County Port Authority is holding a security deposit from the Nebraska Book Company which is included in its long term liabilities. The 2012 activity for this is as follows:

<b>Purpose</b>	<b>Balance January 1, 2012</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance December 31, 2012</b>	<b>Amount Due Within One Year</b>
<b>Athens County Port Authority:</b>					
<i>Security Deposit:</i>					
Nebraska Book Company	\$ 6,455	\$ -	\$ (6,455)	\$ -	\$ -

**6. CONCENTRATIONS OF CREDIT RISK**

ATCO has financial instruments that subject the Company to concentrations of credit risk which include cash accounts in financial institutions that may, from time to time, exceed federal insurance limits. At December 31, 2012, there were no deposits in excess of Federal Deposit Insurance Corporation limit.

For ATCO, two customers represent 36% of total assembly contract billings for 2012 while two customers represent 82% of accounts receivable at December 31, 2012.

**7. DEFERRED INFLOW OF RESOURCES**

For ATCO, deferred inflow of resources consists of funds awarded to the Company which have not yet been expended for their intended purpose. Revenue is recognized in the period in which the funds are expended. Should the grant period expire without the funds being fully expended, the Company would be required to return the unspent funds to the grantor. The Company also accounts for unredeemed gift certificate sales as deferred inflow of resources; at December 31, 2012, the amount of unredeemed gift certificates was \$1,081.

**8. CAPITAL ASSETS**

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

	<b>Balance January 1, 2012</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance December 31, 2012</b>
<b>ATCO Inc.:</b>				
<i>Depreciable Capital Assets:</i>				
Property and Equipment	\$ 120,526	\$ 2,495	\$ -	\$ 123,021
Total Depreciable Capital Assets	120,526	2,495	-	123,021
<i>Accumulated Depreciation:</i>				
Property and Equipment	(116,014)	(2,947)	-	(118,961)
Total Accumulated Depreciation	(116,014)	(2,947)	-	(118,961)
Depreciable Capital Assets, Net	4,512	(452)	-	4,060
<b>ATCO Inc. Capital Assets, Net</b>	<b>\$ 4,512</b>	<b>\$ (452)</b>	<b>\$ -</b>	<b>\$ 4,060</b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

**8. CAPITAL ASSETS – Continued**

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
<b>Athens County Port Authority:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$ 507,571	\$ -	\$ -	\$ 507,571
Total Nondepreciable Capital Assets	<u>507,571</u>	<u>-</u>	<u>-</u>	<u>507,571</u>
<i>Depreciable Capital Assets:</i>				
Buildings	1,727,193	-	-	1,727,193
Total Depreciable Capital Assets	<u>1,727,193</u>	<u>-</u>	<u>-</u>	<u>1,727,193</u>
<i>Accumulated Depreciation:</i>				
Buildings	(384,833)	(48,101)	-	(432,934)
Total Accumulated Depreciation	<u>(384,833)</u>	<u>(48,101)</u>	<u>-</u>	<u>(432,934)</u>
Depreciable Capital Assets, Net	<u>1,342,360</u>	<u>(48,101)</u>	<u>-</u>	<u>1,294,259</u>
<b>Athens County Port Authority Capital Assets, Net</b>	<u><u>\$ 1,849,931</u></u>	<u><u>\$ (48,101)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,801,830</u></u>

**9. NOTES PAYABLE**

The Athens County Port Authority note transactions for the year ended December 31, 2012, were as follows:

Purpose	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012	Amount Due Within One Year
<b>Athens County Port Authority:</b>					
<i>Notes Payable:</i>					
ODOD State Rural Industrial Park Loan 0.2%	\$ 91,002	\$ -	\$ (34,153)	\$ 56,849	\$ 52,416
Taxable Revenue Anticipation Note 6.40%	404,123	-	(48,473)	355,650	66,566
ODOD State Rural Industrial Park Loan 0.2%	285,002	-	(24,320)	260,682	37,403
Hocking Valley Bank 4.00%	<u>117,726</u>	<u>-</u>	<u>(27,782)</u>	<u>89,944</u>	<u>29,016</u>
<b>Athens County Port Authority Notes Payable</b>	<u><u>\$ 897,853</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (134,728)</u></u>	<u><u>\$ 763,125</u></u>	<u><u>\$ 185,401</u></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, 2012 are as follows:

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

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

**9. NOTES PAYABLE - Continued**

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

For Year Ended December 31	Ohio Department of Development State Rural Industrial Park Loan #1		Ohio Department of Development State Rural Industrial Park Loan #2	
	Principal	Interest	Principal	Interest
	2013	\$ 52,416	\$ 906	\$ 37,403
2014	4,433	10	38,541	6,686
2015	-	-	39,713	5,416
2016	-	-	40,921	4,107
2017	-	-	42,166	2,759
2018 - 2019	-	-	61,938	1,520
	<u>\$ 56,849</u>	<u>\$ 916</u>	<u>\$ 260,682</u>	<u>\$ 27,797</u>

For Year Ended December 31	Taxable Revenue Anticipation Note		Hocking Valley Bank Note	
	Principal	Interest	Principal	Interest
	2013	\$ 66,566	\$ 10,780	\$ 29,016
2014	68,842	8,503	30,223	1,877
2015	71,149	6,197	30,705	654
2016	73,532	3,813	-	-
2017	75,561	1,355	-	-
	<u>\$ 355,650</u>	<u>\$ 30,648</u>	<u>\$ 89,944</u>	<u>\$ 5,615</u>

**10. LEASE AGREEMENT**

The Athens County Port Authority entered into a lease agreement with Global Cooling allowing them to make capital improvements to the rental property in lieu of paying rent. The chart below illustrates the amount deferred as of December 31, 2012.

Purpose	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012	Deferred Rent
<b>Athens County Port Authority:</b>					
<i>Lease Agreement</i>					
Global Cooling	\$ 30,000	\$ -	\$ (30,000)	\$ -	\$ -



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2012**

**NOTE 23 - Fund Balances**

As of December 31, 2012 Fund Balances are composed of the following:

	General	Job & Family Services	Road (MVGT)	Children Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
<b><u>Nonspendable:</u></b>								
Prepaid Items	\$ 124,976	\$ 12,491	\$ 1,433	\$ 28,688	\$ 16,736	\$ 7,180	\$ 18,830	\$ 210,334
Materials and Supplies	22,000	14,524	173,196	-	-	14,997	1,000	225,717
Long-Term Loans Receivable	-	-	-	-	-	-	339,432	339,432
Unclaimed Money	72,012	-	-	-	-	-	-	72,012
<b><u>Restricted:</u></b>								
Legislative and Executive	-	-	-	-	-	-	887,303	887,303
Judicial	-	-	-	-	-	-	245,454	245,454
Public Safety	-	-	-	-	-	-	1,784,661	1,784,661
Public Works	-	-	1,708,565	-	-	-	607,331	2,315,896
Health	-	-	-	-	-	1,609,923	1,024,669	2,634,592
Human Services	-	651,586	-	3,898,419	4,966,123	-	505,610	10,021,738
Economic Development and Assistance	-	-	-	-	-	-	293,049	293,049
Debt Service	-	-	-	-	-	-	8,049	8,049
<b><u>Committed:</u></b>								
Legislative and Executive	-	-	-	-	-	-	1,570	1,570
Conservation and Recreation	-	-	-	-	-	-	7,191	7,191
Capital Projects	-	-	-	-	-	-	28,106	28,106
<b><u>Assigned:</u></b>								
General Fund	1,185,752	-	-	-	-	-	-	1,185,752
Capital Outlay	-	-	-	-	-	-	1,902,586	1,902,586
<b><u>Unassigned</u></b>								
	1,341,484	-	-	-	-	-	(69,040)	1,272,444
<b>Total Fund Balances (Deficits)</b>	<b>\$ 2,746,224</b>	<b>\$ 678,601</b>	<b>\$ 1,883,194</b>	<b>\$ 3,927,107</b>	<b>\$ 4,982,859</b>	<b>\$ 1,632,100</b>	<b>\$ 7,585,801</b>	<b>\$ 23,435,886</b>

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**COMBINING  
STATEMENTS  
AND  
INDIVIDUAL  
FUND  
SCHEDULES**

ATHENS COUNTY, OHIO

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

***Nonmajor Special Revenue Funds***

*Dog and Kennel*

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

*County Donations*

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

*Child Support Enforcement*

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

*Indigent Guardianship*

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

*Real Estate Assessment*

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

*GIS (Geographic Information System)*

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

*Emergency Management Agency*

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

*Law Library Resources*

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

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

To account for two and a half percent of all certified delinquent real estate taxes and assessments that are collected by the County Treasurer less any taxes or assessments that are being paid in installments.

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

To account for two and a half percent of all certified delinquent real estate taxes and assessments that are collected by the County Treasurer less any taxes or assessments that are being paid in installments.

*Treasurer's Prepayment Interest*

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

*Marriage License*

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

*Probate/Juvenile Computerization*

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

## ATHENS COUNTY, OHIO

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### Probate/Juvenile Computer Legal Research

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

### Common Pleas Computerization

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

### Common Pleas Computer Legal Research

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

### Special Projects Common Pleas

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

### Probate Court Projects

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

### Juvenile Drivers Interlock & Alcohol Monitoring

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

### Juvenile Tobacco Intervention

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

### BCI Fingerprint

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

### Concealed Carry Weapons

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

### Sheriff's Grant Projects

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

### Common Pleas Monitoring Service

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

### Indigent Drivers Alcohol Treatment

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

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

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

### Mandatory Drug Fine

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

## ATHENS COUNTY, OHIO

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### Diversions-Prosecuting Attorney

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

### Project Lifesaver

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

### Special Projects Mediation

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

### Environmental Donations

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

### Canine Donations

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

### T.B. Hospital

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

### Senior Citizens Levy

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

### 911 Emergency

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

### Bikeway Maintenance

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

### Insurance Reimbursement

To account for monies received from Insurance Reimbursements.

### DUI Grant

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

### ACENET Revolving Loan

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

### CDBG (Community Development Block Grants)

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

### CD Revolving Loan

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

### Emergency Home Repair Loan

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

**ATHENS COUNTY, OHIO**

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WIA Grant

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

FEMA Grant

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

FEMA Reimbursement Grant

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

Emergency Relief and Cleanup

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

SHSP Grant

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

EMA DOJ Grants

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

EMA FEMA Grant

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

USAR Rope Rescue Grant

To account for monies for an Urban Search and Rescue grant received from the Federal Emergency Management Agency for supplemental training.

EMA Pre-Disaster Mitigation Grant

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

2010 Citizen Corp

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

EMA CERT Grant

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

Help America Vote Act Grant

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

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.

HSTS Grant

To account for a federal grant to be used for Home Sanitary System Improvements.

LBRS Grant

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

## ATHENS COUNTY, OHIO

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### DRC Non-Support Diversions Grant

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

### TASC Grants

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

### TASC Athens County Municipal Drug Court

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

### Litter Control

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

### ACBDD-WCBDD Project Rehab Services

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

### Local Emergency Planning

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

### Recycle Ohio

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

### Probate Court Mental Illness

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

### HMG Project Launch

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

### Wendy' Wonderful Kids

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

### Psychological Evaluation Grant

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

### Clean Kids Grant

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

### DARE Grant

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

### Sheriff Equipment Grant

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

### 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.



## ATHENS COUNTY, OHIO

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### 911 Government Assistance

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

### The Plains High School Bike Path Connector

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

### Health Ohio Grant

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

### PSI Grant Common Pleas Court

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

### Training Grant

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

### Intensive Diversion

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

### 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.

### Juvenile Court Projects

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

### Youth Services

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

### JAG Grant

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

### JAG 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.

### OCJS DVDA Sheriff

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

### OCJS Prosecutor

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

**ATHENS COUNTY, OHIO**

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Athens County Reentry Coordinators OCJS

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

ODNR Scrap Tire Grant

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

**Funds Reported Separately for Budgetary Purposes**

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

Title Administration

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

Recorder Equipment

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

Unclaimed Money

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

**Nonmajor Debt Service Funds**

Jail Bond Retirement

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

691 Landfill Loans Retirement

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

Beacon Bond Retirement

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

Building Renovations

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

Plains Water Assessment Bond Retirement

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

Plains Sewer Assessment Bond Retirement

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

County Buildings Bond Retirement

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

EMA Truck Bond Retirement

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

ATHENS COUNTY, OHIO

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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.

Issue I Projects

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

Beacon Capital Improvement

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

Capital Projects

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

Children Services Capital Projects

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

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

December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 5,346,033	\$ 35,609	\$ 1,930,692	\$ 7,312,334
Cash and Cash Equivalents in Segregated Accounts	14,355	-	-	14,355
<b>Receivables:</b>				
Property Taxes	764,362	-	-	764,362
Sales Tax	231,091	-	-	231,091
Loans	394,605	-	-	394,605
Interfund Receivable	10,420	-	-	10,420
Intergovernmental Receivable	415,090	-	-	415,090
Materials and Supplies Inventory	1,000	-	-	1,000
Prepaid Items	18,830	-	-	18,830
<b>Total Assets</b>	<b>\$ 7,195,786</b>	<b>\$ 35,609</b>	<b>\$ 1,930,692</b>	<b>\$ 9,162,087</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 15,180	\$ -	\$ -	\$ 15,180
Contracts Payable	56,792	-	-	56,792
Accrued Wages and Benefits	103,712	-	-	103,712
Interfund Payable	252,746	-	-	252,746
Intergovernmental Payable	83,603	-	-	83,603
Matured Bonds Payable	-	17,000	-	17,000
Matured Interest Payable	-	10,560	-	10,560
<b>Total Liabilities</b>	<b>512,033</b>	<b>27,560</b>	<b>-</b>	<b>539,593</b>
<b>Deferred Inflows of Resources:</b>	<b>1,036,693</b>	<b>-</b>	<b>-</b>	<b>1,036,693</b>
<b>Fund Balances:</b>				
Nonspendable	359,262	-	-	359,262
Restricted	5,348,077	8,049	-	5,356,126
Committed	8,761	-	28,106	36,867
Assigned	-	-	1,902,586	1,902,586
Unassigned	(69,040)	-	-	(69,040)
<b>Total Fund Balances (Deficits)</b>	<b>5,647,060</b>	<b>8,049</b>	<b>1,930,692</b>	<b>7,585,801</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 7,195,786</b>	<b>\$ 35,609</b>	<b>\$ 1,930,692</b>	<b>\$ 9,162,087</b>

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

For the Year Ended December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Property Taxes	\$ 816,025	\$ -	\$ -	\$ 816,025
Sales Tax	1,513,874	-	-	1,513,874
Intergovernmental	3,960,489	-	299,759	4,260,248
Charges for Services	953,985	-	-	953,985
Licenses and Permits	156,942	-	-	156,942
Fines and Forfeitures	111,842	-	-	111,842
Interest	6,074	4	-	6,078
Other Revenues	449,790	6,000	-	455,790
<b>Total Revenue</b>	<b>7,969,021</b>	<b>6,004</b>	<b>299,759</b>	<b>8,274,784</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	850,174	-	-	850,174
Judicial	234,596	-	-	234,596
Public Safety	2,429,549	-	-	2,429,549
Public Works	973,117	-	-	973,117
Health	375,962	-	-	375,962
Human Services	3,448,951	-	-	3,448,951
Conservation and Recreation	137,034	-	-	137,034
Economic Development and Assistance	6,282	-	-	6,282
Capital Outlay	-	-	302,959	302,959
<b>Debt Service:</b>				
Principal Retirement	-	473,559	-	473,559
Interest and Fiscal Charges	-	63,653	-	63,653
<b>Total Expenditures</b>	<b>8,455,665</b>	<b>537,212</b>	<b>302,959</b>	<b>9,295,836</b>
Excess of Revenues Over (Under) Expenditures	(486,644)	(531,208)	(3,200)	(1,021,052)
<b>Other Financing Sources (Uses):</b>				
Sale of Capital Assets	778	-	-	778
Transfers - In	341,012	531,977	450,000	1,322,989
<b>Total Other Sources (Uses)</b>	<b>341,790</b>	<b>531,977</b>	<b>450,000</b>	<b>1,323,767</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(144,854)	769	446,800	302,715
Fund Balances (Deficit) at Beginning of Year as Restated	5,791,914	7,280	1,483,892	7,283,086
<b>Fund Balances (Deficits) at End of Year</b>	<b>\$ 5,647,060</b>	<b>\$ 8,049</b>	<b>\$ 1,930,692</b>	<b>\$ 7,585,801</b>

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
 December 31, 2012

	Dog and Kennel	County Donations	Child Support Enforcement	Indigent Guardianship	Real Estate Assessment	GIS	Emergency Management Agency	Law Library	DRETAC Treasurer	DRETAC Prosecutor	Treasurer's Prepayment Interest
<b>Assets:</b>											
Cash and Cash Equivalents	\$ 22,837	\$ 108	\$ 133,262	\$ 19,846	\$ 779,959	\$ 2,156	\$ 4,295	\$ 23,668	\$ 79,011	\$ 64,523	\$ 322
Cash and Cash Equivalents in Segregated Accounts	-	-	-	351	-	-	-	-	1,594	861	-
Receivables:											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-
Interfund Receivable	-	-	242,069	-	-	-	-	13,452	-	-	-
Intergovernmental Receivable	140	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	1,000	-	-
Prepaid Items	395	-	433	-	2,273	4,550	262	208	-	-	-
<b>Total Assets</b>	<b>\$ 23,372</b>	<b>\$ 108</b>	<b>\$ 375,764</b>	<b>\$ 20,197</b>	<b>\$ 782,232</b>	<b>\$ 6,706</b>	<b>\$ 4,557</b>	<b>\$ 37,328</b>	<b>\$ 81,605</b>	<b>\$ 65,384</b>	<b>\$ 322</b>
<b>Liabilities:</b>											
Accounts Payable	\$ 2,827	\$ -	\$ 224	\$ -	\$ -	\$ -	\$ 122	\$ 87	\$ -	\$ -	\$ -
Contracts Payable	979	-	-	-	16,173	-	180	5,650	4,420	3,485	-
Accrued Wages and Benefits	5,854	-	27,257	100	9,728	2,286	2,123	1,339	1,027	2,354	-
Interfund Payable	-	-	146,475	-	-	-	-	-	-	-	-
Intergovernmental Payable	6,157	-	13,745	9	4,722	1,139	1,048	675	543	1,148	-
<b>Total Liabilities</b>	<b>15,817</b>	<b>-</b>	<b>187,701</b>	<b>109</b>	<b>30,623</b>	<b>3,425</b>	<b>3,473</b>	<b>7,751</b>	<b>5,990</b>	<b>6,987</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>											
	-	-	223,227	-	-	-	-	-	-	-	-
<b>Fund Balances:</b>											
Nonspendable	395	-	433	-	2,273	4,550	262	208	1,000	-	-
Restricted	7,160	108	-	20,088	749,336	-	822	29,369	74,615	58,397	322
Committed	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	(35,597)	-	-	(1,269)	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>7,555</b>	<b>108</b>	<b>(35,164)</b>	<b>20,088</b>	<b>751,609</b>	<b>3,281</b>	<b>1,084</b>	<b>29,577</b>	<b>75,615</b>	<b>58,397</b>	<b>322</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 23,372</b>	<b>\$ 108</b>	<b>\$ 375,764</b>	<b>\$ 20,197</b>	<b>\$ 782,232</b>	<b>\$ 6,706</b>	<b>\$ 4,557</b>	<b>\$ 37,328</b>	<b>\$ 81,605</b>	<b>\$ 65,384</b>	<b>\$ 322</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, 2012

	Dog and Kennel	County Donations	Child Support Enforcement	Indigent Guardianship	Real Estate Assessment	GIS	Emergency Management Agency	Law Library	DRETAC Treasurer	DRETAC Prosecutor	Treasurer's Prepayment Interest
<b>Revenues:</b>											
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	1,044,182	-	-	-	45,265	-	-	-	-
Charges for Services	27,404	-	130,736	4,603	392,170	75,909	-	-	77,669	77,669	-
Licenses and Permits	151,128	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	16,291	-	-	-	-	-	-	83,982	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	201
Other Revenues	8,358	-	-	-	35	1,653	8,157	64	7,986	64,578	-
<b>Total Revenue</b>	<b>203,181</b>	<b>-</b>	<b>1,174,918</b>	<b>4,603</b>	<b>392,205</b>	<b>77,562</b>	<b>53,422</b>	<b>84,046</b>	<b>85,655</b>	<b>142,247</b>	<b>201</b>
<b>Expenditures:</b>											
<b>Current:</b>											
<b>General Government:</b>											
Legislative and Executive	-	-	-	-	649,229	-	-	-	113,604	80,651	70
Judicial	-	-	-	-	-	-	-	87,030	-	-	-
Public Safety	-	-	-	4,620	-	-	90,117	-	-	-	-
Public Works	-	-	-	-	-	90,792	-	-	-	-	-
Health	219,615	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	1,503,992	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>219,615</b>	<b>-</b>	<b>1,503,992</b>	<b>4,620</b>	<b>649,229</b>	<b>90,792</b>	<b>90,117</b>	<b>87,030</b>	<b>113,604</b>	<b>80,651</b>	<b>70</b>
Excess of Revenues Over (Under) Expenditures	(16,434)	-	(329,074)	(17)	(257,024)	(13,230)	(36,695)	(2,984)	(27,949)	61,596	131
<b>Other Financing Sources (Uses):</b>											
Sale of Capital Assets	778	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	245,650	-	-	-	34,528	11,650	-	-	-
<b>Total Other Sources (Uses)</b>	<b>778</b>	<b>-</b>	<b>245,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,528</b>	<b>11,650</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(15,656)	-	(83,424)	(17)	(257,024)	(13,230)	(2,167)	8,666	(27,949)	61,596	131
Fund Balances (Deficits) at Beginning of Year as Restated	23,211	108	48,260	20,105	1,008,633	16,511	3,251	20,911	103,564	(3,199)	191
Fund Balances (Deficits) at End of Year	\$ 7,555	\$ 108	\$ (35,164)	\$ 20,088	\$ 751,609	\$ 3,281	\$ 1,084	\$ 29,577	\$ 75,615	\$ 58,397	\$ 322

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
 December 31, 2012

	Common													
	Probate/ Juvenile Computer- ization	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Legal Research	Special Projects Common Pleas	Probate Court Projects	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention	BCI Fingerprint	Carrying Concealed Weapons				
<b>Assets:</b>														
Cash and Cash Equivalents	\$ 4,927	\$ 6,818	\$ 36,033	\$ 4,609	\$ 20,919	\$ 33,096	\$ 300	\$ 19,699	\$ 4,260	\$ 6,945				
Cash and Cash Equivalents in Segregated Accounts	686	1,010	894	168	566	500	-	100	-	-				
Receivables:														
Property Taxes	-	-	-	-	-	-	-	-	-	-				
Sales Tax	-	-	-	-	-	-	-	-	-	-				
Loans	-	-	-	-	-	-	-	-	-	-				
Interfund Receivable	-	-	-	-	-	-	-	-	-	-				
Intergovernmental Receivable	-	-	-	-	-	-	-	-	-	-				
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-				
Prepaid Items	-	-	4,829	-	-	-	-	-	-	-				
<b>Total Assets</b>	<b>\$ 5,613</b>	<b>\$ 7,121</b>	<b>\$ 41,756</b>	<b>\$ 4,777</b>	<b>\$ 21,485</b>	<b>\$ 33,596</b>	<b>\$ 300</b>	<b>\$ 19,799</b>	<b>\$ 4,260</b>	<b>\$ 6,945</b>				
<b>Liabilities:</b>														
Accounts Payable	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Contracts Payable	5,613	-	177	-	-	-	-	-	-	-				
Accrued Wages and Benefits	-	-	-	-	603	-	-	-	-	-	772			
Interfund Payable	-	-	-	-	-	-	-	-	-	-				
Intergovernmental Payable	-	-	-	-	243	-	-	-	-	496	826			
<b>Total Liabilities</b>	<b>5,613</b>	<b>-</b>	<b>277</b>	<b>-</b>	<b>846</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>496</b>	<b>1,598</b>				
<b>Deferred Inflows of Resources:</b>														
<b>Fund Balances:</b>														
Nonspendable	-	-	4,829	-	-	-	-	-	-	-				
Restricted	-	13,293	36,650	4,777	20,639	33,596	300	19,799	3,764	5,347				
Committed	-	-	-	-	-	-	-	-	-	-				
Unassigned	-	-	-	-	-	-	-	-	-	-				
<b>Total Fund Balances (Deficits)</b>	<b>-</b>	<b>13,293</b>	<b>41,479</b>	<b>4,777</b>	<b>20,639</b>	<b>33,596</b>	<b>300</b>	<b>19,799</b>	<b>3,764</b>	<b>5,347</b>				
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 5,613</b>	<b>\$ 13,293</b>	<b>\$ 41,756</b>	<b>\$ 4,777</b>	<b>\$ 21,485</b>	<b>\$ 33,596</b>	<b>\$ 300</b>	<b>\$ 19,799</b>	<b>\$ 4,260</b>	<b>\$ 6,945</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, 2012

	Common											
	Marriage License	Probate/Juvenile Computerization	Probate/Juvenile Legal Research	Common Pleas Computerization	Common Pleas Legal Research	Special Projects Common Pleas	Probate Court Projects	Juvenile Drivers & Alcohol Monitoring	Juvenile Tobacco Intervention	BCI Fingerprint	Carrying Concealed Weapons	
<b>Revenues:</b>												
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	5,561	12,269	3,681	14,591	2,895	10,896	6,706	200	400	18,109	24,970	
Licenses and Permits	5,814	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	2,000	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>11,375</b>	<b>12,269</b>	<b>3,681</b>	<b>16,591</b>	<b>2,895</b>	<b>10,896</b>	<b>6,706</b>	<b>200</b>	<b>400</b>	<b>18,109</b>	<b>24,970</b>	
<b>Expenditures:</b>												
<b>Current:</b>												
<b>General Government:</b>												
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	21,964	3,627	16,472	4,470	16,103	3,900	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	19,306	23,913	-
Health	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	11,375	-	-	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>11,375</b>	<b>21,964</b>	<b>3,627</b>	<b>16,472</b>	<b>4,470</b>	<b>16,103</b>	<b>3,900</b>	<b>-</b>	<b>-</b>	<b>19,306</b>	<b>23,913</b>	
Excess of Revenues Over (Under) Expenditures	-	(9,695)	54	119	(1,575)	(5,207)	2,806	200	400	(1,197)	1,057	
<b>Other Financing Sources (Uses):</b>												
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Sources (Uses)</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>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(9,695)	54	119	(1,575)	(5,207)	2,806	200	400	(1,197)	1,057	
Fund Balances (Deficits) at Beginning of Year as Restated	-	22,988	7,067	41,360	6,352	25,846	30,790	100	19,399	4,961	4,290	
Fund Balances (Deficits) at End of Year	\$ -	\$ 13,293	\$ 7,121	\$ 41,479	\$ 4,777	\$ 20,639	\$ 33,596	\$ 300	\$ 19,799	\$ 3,764	\$ 5,347	

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
 December 31, 2012

	Sheriff's Grant Projects	Common Pleas Monitoring Service	Indigent Drivers Alcohol Treatment	D.U.I. Enforcement & Education	Mandatory Drug Fine	Diversion Prosecuting Attorney	Project Lifesaver	Special Projects Mediation	Environmental Donations	Canine Donations	T.B. Hospital
<b>Assets:</b>											
Cash and Cash Equivalents	\$ 10,831	\$ 2,591	\$ 3,293	\$ 1,605	\$ 918	\$ 116,232	\$ 275	\$ 17,173	\$ -	\$ 78	\$ 982,426
Cash and Cash Equivalents in Segregated Accounts	-	1,053	19	-	2,045	2,760	-	665	-	-	-
<b>Receivables:</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	138,664
Sales Tax	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-
Interfund Receivable	10,420	-	-	-	-	-	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-	-	-	-	-	-	8,286
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 21,251</b>	<b>\$ 3,644</b>	<b>\$ 3,312</b>	<b>\$ 1,605</b>	<b>\$ 2,963</b>	<b>\$ 118,992</b>	<b>\$ 275</b>	<b>\$ 17,838</b>	<b>\$ -</b>	<b>\$ 78</b>	<b>\$ 1,129,376</b>
<b>Liabilities:</b>											
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	2,184	-	-	-	-	-	2,379	-	-	1,393
Accrued Wages and Benefits	3,618	-	-	-	-	725	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	2,155	-	-	-	-	555	-	-	-	-	-
<b>Total Liabilities</b>	<b>5,773</b>	<b>2,184</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,280</b>	<b>-</b>	<b>2,379</b>	<b>-</b>	<b>-</b>	<b>1,393</b>
<b>Deferred Inflows of Resources:</b>											
<b>Fund Balances:</b>											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	15,478	1,460	3,312	1,605	2,963	117,712	275	15,459	-	78	981,033
Committed	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>15,478</b>	<b>1,460</b>	<b>3,312</b>	<b>1,605</b>	<b>2,963</b>	<b>117,712</b>	<b>275</b>	<b>15,459</b>	<b>-</b>	<b>78</b>	<b>981,033</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 21,251</b>	<b>\$ 3,644</b>	<b>\$ 3,312</b>	<b>\$ 1,605</b>	<b>\$ 2,963</b>	<b>\$ 118,992</b>	<b>\$ 275</b>	<b>\$ 17,838</b>	<b>\$ -</b>	<b>\$ 78</b>	<b>\$ 1,129,376</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, 2012

	Sheriff's Grant Projects	Common Pleas Monitoring Service	Indigent Drivers Alcohol Treatment	D.U.I. Enforcement & Education	Mandatory Drug Fine	Diversion Prosecuting Attorney	Project Lifesaver	Special Projects Mediation	Environmental Donations	Canine Donations	T.B. Hospital
<b>Revenues:</b>											
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,901
Sales Tax	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	84,070	-	328	-	-	-	-	-	-	-	16,419
Charges for Services	-	6,454	-	-	-	61,093	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	25	2,150	-	-	9,394	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	1,038	14,210	-	-	11,599	78	-
<b>Total Revenue</b>	<b>84,070</b>	<b>6,454</b>	<b>328</b>	<b>25</b>	<b>3,188</b>	<b>75,303</b>	<b>-</b>	<b>9,394</b>	<b>11,599</b>	<b>78</b>	<b>164,320</b>

**Expenditures:**

**Current:**

**General Government:**

Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	6,075	-	-	-	-	-	4,559	-	-	-
Public Safety	80,422	-	-	-	71,202	47,452	1,035	-	12,905	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	75,812
Human Services	-	-	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>80,422</b>	<b>6,075</b>	<b>-</b>	<b>-</b>	<b>71,202</b>	<b>47,452</b>	<b>1,035</b>	<b>4,559</b>	<b>12,905</b>	<b>-</b>	<b>75,812</b>
Excess of Revenues Over (Under) Expenditures	3,648	379	328	25	(68,014)	27,851	(1,035)	4,835	(1,306)	78	88,508

**Other Financing Sources (Uses):**

Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	1,306	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,306</b>	<b>-</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	3,648	379	328	25	(68,014)	27,851	(1,035)	4,835	-	78	88,508
Fund Balances (Deficits) at Beginning of Year as Restated	11,830	1,081	2,984	1,580	70,977	89,861	1,310	10,624	-	-	892,525
Fund Balances (Deficits) at End of Year	\$ 15,478	\$ 1,460	\$ 3,312	\$ 1,605	\$ 2,963	\$ 117,712	\$ 275	\$ 15,459	\$ -	\$ 78	\$ 981,033

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
 December 31, 2012

	Senior Citizens Levy	911 Emergency	Bikeway Maintenance	Insurance Reimbursemen	DUI Grant	ACENET Revolving Loan	CDBG	CD Revolving Loan	Emergency Home Repair Loan	WIA Grant	FEMA Grant
<b>Assets:</b>											
Cash and Cash Equivalents	\$ 78,061	\$ 673,862	\$ 7,191	\$ 1,570	\$ 215	\$ -	\$ 74,312	\$ 237,876	\$ -	\$ 108,339	\$ 489,484
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	-	-	-
Receivables:											
Property Taxes	625,698	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	231,091	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	8,886	-	383,236	2,483	-	-
Interfund Receivable	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Receivable	40,818	-	-	-	-	-	30,560	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	5,721	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 744,577</b>	<b>\$ 910,674</b>	<b>\$ 7,191</b>	<b>\$ 1,570</b>	<b>\$ 215</b>	<b>\$ 8,886</b>	<b>\$ 104,872</b>	<b>\$ 621,112</b>	<b>\$ 2,483</b>	<b>\$ 108,339</b>	<b>\$ 489,484</b>
<b>Liabilities:</b>											
Accounts Payable	\$ -	\$ 4,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,394	\$ -
Contracts Payable	-	7,633	-	-	-	-	-	-	-	2,454	-
Accrued Wages and Benefits	-	36,145	-	-	-	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-	-	-	-	60,675	-
Intergovernmental Payable	-	17,446	-	-	-	-	-	-	-	1,188	-
<b>Total Liabilities</b>	<b>-</b>	<b>65,313</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,711</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>											
<b>Fund Balances:</b>											
Nonspendable	-	5,721	-	-	-	-	-	338,672	760	-	-
Restricted	78,061	839,640	-	-	215	8,886	104,872	282,440	1,723	37,628	489,484
Committed	-	-	7,191	1,570	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>78,061</b>	<b>845,361</b>	<b>7,191</b>	<b>1,570</b>	<b>215</b>	<b>8,886</b>	<b>104,872</b>	<b>621,112</b>	<b>2,483</b>	<b>37,628</b>	<b>489,484</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 744,577</b>	<b>\$ 910,674</b>	<b>\$ 7,191</b>	<b>\$ 1,570</b>	<b>\$ 215</b>	<b>\$ 8,886</b>	<b>\$ 104,872</b>	<b>\$ 621,112</b>	<b>\$ 2,483</b>	<b>\$ 108,339</b>	<b>\$ 489,484</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, 2012

	Senior Citizens Levy	911 Emergency	Bikeway Maintenance	Insurance Reimbursement	DUI Grant	ACENET Revolving Loan	CDBG	CD Revolving Loan	Emergency Home Repair Loan	WIA Grant	FEMA Grant
<b>Revenues:</b>											
Property Taxes	\$ 668,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	1,513,874	-	-	-	-	-	-	-	-	-
Intergovernmental	80,918	-	-	-	-	640,695	-	-	-	623,859	340,689
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	5,873	-	-	-
Other Revenues	-	180,553	3,435	-	-	-	-	434	-	75,000	-
<b>Total Revenue</b>	<b>749,042</b>	<b>1,694,427</b>	<b>3,435</b>	<b>-</b>	<b>-</b>	<b>640,695</b>	<b>-</b>	<b>6,307</b>	<b>-</b>	<b>698,859</b>	<b>340,689</b>
<b>Expenditures:</b>											
<b>Current:</b>											
<b>General Government:</b>											
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1,598,357	-	-	-	-	-	-	-	-	280,000
Public Works	-	-	-	-	-	600,653	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Human Services	748,795	-	-	-	-	-	-	-	-	679,317	-
Economic Development and Assistance	-	-	4,982	-	-	-	-	6,282	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>748,795</b>	<b>1,598,357</b>	<b>4,982</b>	<b>-</b>	<b>-</b>	<b>600,653</b>	<b>-</b>	<b>6,282</b>	<b>-</b>	<b>679,317</b>	<b>280,000</b>
Excess of Revenues Over (Under) Expenditures	247	96,070	(1,547)	-	-	40,042	-	25	-	19,542	60,689
<b>Other Financing Sources (Uses):</b>											
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	247	96,070	(1,547)	-	-	40,042	-	25	-	19,542	60,689
Fund Balances (Deficits) at Beginning of Year as Restated	77,814	749,291	8,738	1,570	215	8,886	64,830	621,087	2,483	18,086	428,795
Fund Balances (Deficits) at End of Year	\$ 78,061	\$ 845,361	\$ 7,191	\$ 1,570	\$ 215	\$ 8,886	\$ 104,872	\$ 621,112	\$ 2,483	\$ 37,628	\$ 489,484

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
 December 31, 2012

	FEIMA Reimbursement Grant	Emergency Relief and Cleanup	SHSP Grant	EMA DOJ Grant	EMA FEMA Grant	USAR Rope Rescue Grant	EMA Pre-disaster Mitigation Grant	2010 Citizen Corp	EMA CERT Grant	Help America Vote Act Grant	ARRA VAWA Grant
<b>Assets:</b>											
Cash and Cash Equivalents	\$ 4,729	\$ 7,104	\$ -	\$ 7,863	\$ 1,142	\$ -	\$ 6,500	\$ -	\$ 650	\$ 4,705	\$ 1,878
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	-	-	-
<b>Receivables:</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-
Interfund Receivable	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 4,729</b>	<b>\$ 7,104</b>	<b>\$ -</b>	<b>\$ 7,863</b>	<b>\$ 1,142</b>	<b>\$ -</b>	<b>\$ 6,500</b>	<b>\$ -</b>	<b>\$ 650</b>	<b>\$ 4,705</b>	<b>\$ 1,878</b>
<b>Liabilities:</b>											
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-	-	-	-	-	-	-
Accrued Wages and Benefits	-	-	-	-	-	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-	-	-	-	-	180	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 180</b>	<b>\$ -</b>
<b>Deferred Inflows of Resources:</b>											
<b>Fund Balances:</b>											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	4,729	7,104	-	7,863	1,142	-	6,500	-	650	4,525	1,878
Committed	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>4,729</b>	<b>7,104</b>	<b>-</b>	<b>7,863</b>	<b>1,142</b>	<b>-</b>	<b>6,500</b>	<b>-</b>	<b>650</b>	<b>4,525</b>	<b>1,878</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 4,729</b>	<b>\$ 7,104</b>	<b>\$ -</b>	<b>\$ 7,863</b>	<b>\$ 1,142</b>	<b>\$ -</b>	<b>\$ 6,500</b>	<b>\$ -</b>	<b>\$ 650</b>	<b>\$ 4,705</b>	<b>\$ 1,878</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, 2012

	FEIMA Reimbursement Grant	Emergency Relief and Cleanup	SHSP Grant	EMA FEMA Grant	USAR Rope Rescue Grant	EMA Pre-disaster Mitigation Grant	2010 Citizen Corp	EMA CERT Grant	Help America Vote Act Grant	ARRA VAWA Grant
<b>Revenues:</b>										
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	84,402	-	15,000	-	1,589	-	9,815	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	6,000	-	-	-	-	-	-	1,330	-
<i>Total Revenue</i>	-	6,000	84,402	-	15,000	-	1,589	-	11,145	-
<b>Expenditures:</b>										
<i>Current:</i>										
<i>General Government:</i>										
Legislative and Executive	-	-	-	-	-	-	-	-	6,620	-
Judicial	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	84,402	-	15,000	-	1,589	-	-	-
Public Works	-	1,672	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-
<i>Total Expenditures</i>	-	1,672	84,402	-	15,000	-	1,589	-	6,620	-
Excess of Revenues Over (Under) Expenditures	-	4,328	-	-	-	-	-	-	4,525	-
<b>Other Financing Sources (Uses):</b>										
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	-	-
<i>Total Other Sources (Uses)</i>	-	-	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	4,328	-	-	-	-	-	-	4,525	-
Fund Balances (Deficits) at Beginning of Year as Restated	4,729	2,776	-	7,863	-	6,500	-	650	-	1,878
Fund Balances (Deficits) at End of Year	\$ 4,729	\$ 7,104	\$ -	\$ 7,863	\$ 1,142	\$ 6,500	\$ -	\$ 650	\$ 4,525	\$ 1,878

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
 December 31, 2012

	TASC										
	HSTS Grant	LBRs Grant	DRC Non-Support Divisions Grants	TASC Grants	Athens County Municipal Drug Court	Litter Control	ACBDD-W/CBDD Project	Local Emergency Planning	Recycle Ohio	Probate Court Mental Illness	HMG Project Launch
<b>Assets:</b>											
Cash and Cash Equivalents	\$ -	\$ 109,957	\$ -	\$ 9,033	\$ 4,568	\$ 1,697	\$ -	\$ 19,460	\$ -	\$ 53,605	\$ 17,590
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	-	-	-
<b>Receivables:</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-
Interfund Receivable	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-	-	-	-	3,940	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 109,957</b>	<b>\$ -</b>	<b>\$ 9,033</b>	<b>\$ 4,568</b>	<b>\$ 1,697</b>	<b>\$ -</b>	<b>\$ 19,460</b>	<b>\$ -</b>	<b>\$ 57,545</b>	<b>\$ 17,590</b>
<b>Liabilities:</b>											
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-	-	-	-	-	-	-
Accrued Wages and Benefits	-	-	-	-	-	-	-	-	-	340	1,402
Interfund Payable	-	-	-	-	-	-	-	-	-	-	21,000
Intergovernmental Payable	-	-	-	-	-	-	-	-	-	132	772
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 472</b>	<b>\$ 23,174</b>
<b>Deferred Inflows of Resources:</b>											
<b>Fund Balances:</b>											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	109,957	-	9,033	4,568	1,697	-	19,460	-	57,073	-
Committed	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	(5,584)
<b>Total Fund Balances (Deficits)</b>	<b>\$ -</b>	<b>\$ 109,957</b>	<b>\$ -</b>	<b>\$ 9,033</b>	<b>\$ 4,568</b>	<b>\$ 1,697</b>	<b>\$ -</b>	<b>\$ 19,460</b>	<b>\$ -</b>	<b>\$ 57,073</b>	<b>\$ (5,584)</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ -</b>	<b>\$ 109,957</b>	<b>\$ -</b>	<b>\$ 9,033</b>	<b>\$ 4,568</b>	<b>\$ 1,697</b>	<b>\$ -</b>	<b>\$ 19,460</b>	<b>\$ -</b>	<b>\$ 57,545</b>	<b>\$ 17,590</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, 2012

	TASC											
	HSTS Grant	LBRS Grant	DRC		Athens County		Litter Control	ACBDD-WCBDD Project	Local Emergency Planning	Recycle Ohio	Probate Court Mental Illness	HMG Project Launch
<b>Revenues:</b>												
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	52,675	-	-	-	-	-	-	14,199	-	-	35,075	43,652
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>52,675</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,199</b>	<b>-</b>	<b>-</b>	<b>35,075</b>	<b>43,652</b>
<b>Expenditures:</b>												
<b>Current:</b>												
<b>General Government:</b>												
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	21,399	-
Public Safety	-	-	154	-	-	-	-	24,507	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	480	-	-	-
Human Services	52,675	-	-	-	-	-	-	-	-	-	-	49,300
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>52,675</b>	<b>-</b>	<b>154</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,507</b>	<b>480</b>	<b>21,399</b>	<b>49,300</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	-	-	(154)	-	-	-	(920)	(10,308)	(480)	13,676	(5,648)	-
<b>Other Financing Sources (Uses):</b>												
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Sources (Uses)</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>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	(154)	-	-	-	(920)	(10,308)	(480)	13,676	(5,648)	-
<b>Fund Balances (Deficits) at Beginning of Year as Restated</b>	<b>-</b>	<b>109,957</b>	<b>154</b>	<b>9,033</b>	<b>4,568</b>	<b>1,697</b>	<b>920</b>	<b>29,768</b>	<b>480</b>	<b>43,397</b>	<b>64</b>	<b>-</b>
<b>Fund Balances (Deficits) at End of Year</b>	<b>\$ -</b>	<b>\$ 109,957</b>	<b>\$ -</b>	<b>\$ 9,033</b>	<b>\$ 4,568</b>	<b>\$ 1,697</b>	<b>\$ -</b>	<b>\$ 19,460</b>	<b>\$ -</b>	<b>\$ 57,073</b>	<b>\$ (5,584)</b>	<b>\$ -</b>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
 December 31, 2012

	Wendy's Wonderful Kids	Psychological Evaluation Grant	Clean Kids Grant	DARE Grant	Sheriff Equipment Grant	Drug Prevention Grant	911 Government Assistance	The Plains		PSI Grant	
								High School Bike Path Connector	Health Ohio Grant	Common Pleas Court	Training Grant
<b>Assets:</b>											
Cash and Cash Equivalents	\$ 22,823	\$ 1,350	\$ 17	\$ 65	\$ -	\$ -	\$ 614,719	\$ -	\$ 16,850	\$ 436	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	-	-	-
<b>Receivables:</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-
Interfund Receivable	-	-	-	-	-	-	10,982	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 22,823</b>	<b>\$ 1,350</b>	<b>\$ 17</b>	<b>\$ 65</b>	<b>\$ -</b>	<b>\$ 164</b>	<b>\$ 625,701</b>	<b>\$ -</b>	<b>\$ 16,850</b>	<b>\$ 436</b>	<b>\$ -</b>
<b>Liabilities:</b>											
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-	-	-	-	-	961	-
Accrued Wages and Benefits	1,673	-	-	-	-	-	-	-	-	273	-
Interfund Payable	-	-	-	-	-	-	24,596	-	-	-	-
Intergovernmental Payable	605	-	-	-	-	-	-	-	-	146	-
<b>Total Liabilities</b>	<b>2,278</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,596</b>	<b>-</b>	<b>16,850</b>	<b>1,380</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>											
<b>Fund Balances:</b>											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	20,545	1,350	17	65	-	164	625,701	-	16,850	-	-
Committed	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(24,596)	-	(944)	-
<b>Total Fund Balances (Deficits)</b>	<b>20,545</b>	<b>1,350</b>	<b>17</b>	<b>65</b>	<b>-</b>	<b>164</b>	<b>625,701</b>	<b>(24,596)</b>	<b>16,850</b>	<b>(944)</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 22,823</b>	<b>\$ 1,350</b>	<b>\$ 17</b>	<b>\$ 65</b>	<b>\$ -</b>	<b>\$ 164</b>	<b>\$ 625,701</b>	<b>\$ -</b>	<b>\$ 16,850</b>	<b>\$ 436</b>	<b>\$ -</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, 2012

	Wendy's Wonderful Kids	Psychological Evaluation Grant	Clean Kids Grant	DARE Grant	Sheriff Equipment Grant	Drug Prevention Grant	911 Government Assistance	The Plains High School Bike Path Connector	Health Ohio Grant	PSI Grant Common Pleas Court	Training Grant
<b>Revenues:</b>											
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	30,000	-	-	9,805	10,872	-	124,510	89,855	-	38,000	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	1,361	10,871	-	-	26,816	-	10,061	-
<i>Total Revenue</i>	30,000	-	-	11,166	21,743	-	124,510	116,671	-	48,061	-
<b>Expenditures:</b>											
<i>Current:</i>											
<i>General Government:</i>											
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	48,997	-
Public Safety	-	-	-	17,317	32,615	-	185,089	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	13,132
Human Services	9,455	-	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	132,052	-	-	-
<i>Total Expenditures</i>	9,455	-	-	17,317	32,615	-	185,089	132,052	-	48,997	13,132
Excess of Revenues Over (Under) Expenditures	20,545	-	-	(6,151)	(10,872)	-	(60,579)	(15,381)	-	(936)	(13,132)
<b>Other Financing Sources (Uses):</b>											
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	5,023	2,295	-	-	-	-	-	-
<i>Total Other Sources (Uses)</i>	-	-	-	5,023	2,295	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	20,545	-	-	(1,128)	(8,577)	-	(60,579)	(15,381)	-	(936)	(13,132)
Fund Balances (Deficits) at Beginning of Year as Restated	-	1,350	17	1,193	8,577	164	686,280	(9,215)	16,850	(8)	13,132
Fund Balances (Deficits) at End of Year	\$ 20,545	\$ 1,350	\$ 17	\$ 65	\$ -	\$ -	\$ 625,701	\$ (24,596)	\$ 16,850	\$ (944)	\$ -

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
 December 31, 2012

	Athens										Totals						
	State	County		County		County		County		ODNR							
	Intensive	License	Juvenile	Youth	JAG	JAG ILL	Victims	OCJS	OCJS	OCJS	Prosecutor	OCJS	Reentry	Scrap	Tire	Grant	
	Division	Spay and	Court	Services	Grant	Grant 2011	Assistance	Sheriff	DVDA	Prosecutor	OCJS	OCJS	Coordinators	OCJS	OCJS	OCJS	
	Diversions	Neuter	Projects														
<b>Assets:</b>																	
Cash and Cash Equivalents	\$ 2,970	\$ 6,250	\$ 146,195	\$ 163,876	\$ 23	\$ -	\$ 19,824	\$ 1,767	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ 12,000	\$ 5,346,033		
Cash and Cash Equivalents in Segregated Accounts	-	-	780	-	-	-	-	-	-	-	-	-	-	-	14,355		
Receivables:																	
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	764,362		
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	231,091		
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	394,605		
Interfund Receivable	-	-	-	25,115	-	5,292	23,706	-	-	-	-	-	-	-	10,420		
Intergovernmental Receivable	-	-	-	-	-	-	-	-	-	-	-	-	10,730	-	415,090		
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000		
Prepaid Items	-	-	-	-	-	-	159	-	-	-	-	-	-	-	18,830		
<b>Total Assets</b>	<b>\$ 2,970</b>	<b>\$ 6,250</b>	<b>\$ 146,975</b>	<b>\$ 188,991</b>	<b>\$ 23</b>	<b>\$ 5,292</b>	<b>\$ 43,689</b>	<b>\$ 1,767</b>	<b>\$ -</b>	<b>\$ 15</b>	<b>\$ 10,730</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 7,195,786</b>		
<b>Liabilities:</b>																	
Accounts Payable	\$ -	\$ -	\$ -	\$ 1,031	\$ -	\$ -	\$ 306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,180		
Contracts Payable	-	321	-	2,790	-	-	-	-	-	-	-	-	-	-	56,792		
Accrued Wages and Benefits	-	-	-	3,910	-	-	-	2,183	-	-	-	-	-	-	103,712		
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	252,746		
Intergovernmental Payable	-	-	-	29,033	-	-	6	634	-	-	-	-	-	-	83,603		
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 321</b>	<b>\$ -</b>	<b>\$ 36,764</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 312</b>	<b>\$ 2,817</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 512,033</b>		
<b>Deferred Inflows of Resources:</b>																	
<b>Fund Balances:</b>																	
Nonspendable	-	-	-	-	-	-	159	-	-	-	-	-	-	-	359,262		
Restricted	2,970	5,929	146,975	152,227	23	5,292	43,218	-	-	15	10,730	-	-	12,000	5,348,077		
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,761		
Unassigned	-	-	-	-	-	-	-	(1,050)	-	-	-	-	-	-	(69,040)		
<b>Total Fund Balances (Deficits)</b>	<b>2,970</b>	<b>5,929</b>	<b>146,975</b>	<b>152,227</b>	<b>23</b>	<b>5,292</b>	<b>43,377</b>	<b>(1,050)</b>	<b>-</b>	<b>15</b>	<b>10,730</b>	<b>-</b>	<b>-</b>	<b>12,000</b>	<b>5,647,060</b>		
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 2,970</b>	<b>\$ 6,250</b>	<b>\$ 146,975</b>	<b>\$ 188,991</b>	<b>\$ 23</b>	<b>\$ 5,292</b>	<b>\$ 43,689</b>	<b>\$ 1,767</b>	<b>\$ -</b>	<b>\$ 15</b>	<b>\$ 10,730</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 7,195,786</b>		

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2012

	State				Athens				Totals					
	Intensive Division	License Spay and Neuter	Juvenile Court Projects	Youth Services	JAG Grant	JAG ILL Grant 2011	Victims Assistance	OCJS DVDA Sheriff	OCJS Prosecutor	OCJS Coordinators	County Reentry	ODNR Scrap Tire Grant		
<b>Revenues:</b>														
Property Taxes	-	-	-	-	-	\$0	-	-	-	-	-	-	-	\$ 816,025
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	1,513,874
Intergovernmental	62,000	2,000	14,946	201,153	5,941	27,694	146,191	26,736	-	37,954	-	-	-	3,960,489
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	953,985
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	156,942
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	111,842
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	6,074
Other Revenues	-	6,802	70	-	-	-	301	7,000	-	-	-	-	-	449,790
<b>Total Revenue</b>	<b>62,000</b>	<b>8,802</b>	<b>15,016</b>	<b>201,153</b>	<b>5,941</b>	<b>27,694</b>	<b>146,492</b>	<b>33,736</b>	<b>-</b>	<b>37,954</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,969,021</b>
<b>Expenditures:</b>														
<b>Current:</b>														
<b>General Government:</b>														
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	850,174
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-	234,596
Public Safety	66,987	-	-	-	-	-	-	52,560	-	-	-	-	-	2,429,549
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-	973,117
Health	-	2,873	-	-	-	-	-	-	-	-	-	-	-	375,962
Human Services	-	-	6,815	212,887	14,541	22,402	167,383	-	-	33,144	-	-	-	3,448,951
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	6,282
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	137,034
<b>Total Expenditures</b>	<b>66,987</b>	<b>2,873</b>	<b>6,815</b>	<b>212,887</b>	<b>14,541</b>	<b>22,402</b>	<b>167,383</b>	<b>52,560</b>	<b>-</b>	<b>33,144</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,455,665</b>
Excess of Revenues Over (Under) Expenditures	(4,987)	5,929	8,201	(11,734)	(8,600)	5,292	(20,891)	(18,824)	-	4,810	-	-	-	(486,644)
<b>Other Financing Sources (Uses):</b>														
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	778
Transfers - In	-	-	-	-	-	-	34,685	5,875	-	-	-	-	-	341,012
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,685</b>	<b>5,875</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>341,790</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(4,987)	5,929	8,201	(11,734)	(8,600)	5,292	13,794	(12,949)	-	4,810	-	-	-	(144,854)
Fund Balances (Deficits) at Beginning of Year as Restated	7,957	-	138,774	163,961	8,623	-	29,583	11,899	15	5,920	12,000	12,000	5,791,914	
Fund Balances (Deficits) at End of Year	\$ 2,970	\$ 5,929	\$ 146,975	\$ 152,227	\$ 23	\$ 5,292	\$ 43,377	\$ (1,050)	\$ 15	\$ 10,730	\$ 12,000	\$ 12,000	\$ 5,647,060	

## ATHENS COUNTY, OHIO

### Combining Balance Sheet Nonmajor Debt Service Funds

December 31, 2012

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	County Buildings Bond Retirement	EMA Truck Bond Retirement	Totals
<b><u>Assets:</u></b>									
Cash and Cash Equivalents	\$ 6,429	\$ -	\$ 6,201	\$ -	\$ 709	\$ 21,505	\$ -	\$ 765	\$ 35,609
<i>Total Assets</i>	<u>\$ 6,429</u>	<u>\$ -</u>	<u>\$ 6,201</u>	<u>\$ -</u>	<u>\$ 709</u>	<u>\$ 21,505</u>	<u>\$ -</u>	<u>\$ 765</u>	<u>\$ 35,609</u>
<b><u>Liabilities:</u></b>									
Matured Bonds Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ -	\$ -	\$ 17,000
Matured Interest Payable	2,372		3,575		506	4,107			10,560
<i>Total Liabilities</i>	<u>2,372</u>	<u>-</u>	<u>3,575</u>	<u>-</u>	<u>506</u>	<u>21,107</u>	<u>-</u>	<u>-</u>	<u>27,560</u>
<b><u>Fund Balances:</u></b>									
Restricted	4,057	-	2,626	-	203	398	-	765	8,049
<i>Total Fund Balances (Deficits)</i>	<u>4,057</u>	<u>-</u>	<u>2,626</u>	<u>-</u>	<u>203</u>	<u>398</u>	<u>-</u>	<u>765</u>	<u>8,049</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 6,429</u>	<u>\$ -</u>	<u>\$ 6,201</u>	<u>\$ -</u>	<u>\$ 709</u>	<u>\$ 21,505</u>	<u>\$ -</u>	<u>\$ 765</u>	<u>\$ 35,609</u>

## ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2012

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	County Buildings Bond Retirement	EMA Truck Bond Retirement	Totals
<b><u>Revenues:</u></b>									
Interest	\$ -	\$ -	\$ 3	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 4
Other	-	-	-	-	-	-	-	6,000	6,000
<i>Total Revenue</i>	<u>-</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>6,004</u>
<b><u>Expenditures:</u></b>									
<i>Debt Service:</i>									
Principal Retirement	-	90,672	-	38,000	-	-	340,000	4,887	473,559
Interest and Fiscal Charges	-	18,057	-	30,798	-	-	14,450	348	63,653
<i>Total Expenditures</i>	<u>-</u>	<u>108,729</u>	<u>-</u>	<u>68,798</u>	<u>-</u>	<u>-</u>	<u>354,450</u>	<u>5,235</u>	<u>537,212</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(108,729)</u>	<u>3</u>	<u>(68,798)</u>	<u>1</u>	<u>-</u>	<u>(354,450)</u>	<u>765</u>	<u>(531,208)</u>
<b><u>Other Financing Sources (Uses):</u></b>									
Transfers - In	-	108,729	-	68,798	-	-	354,450	-	531,977
<i>Total Other Sources (Uses)</i>	<u>-</u>	<u>108,729</u>	<u>-</u>	<u>68,798</u>	<u>-</u>	<u>-</u>	<u>354,450</u>	<u>-</u>	<u>531,977</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>-</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>765</u>	<u>769</u>
Fund Balances (Deficits) at Beginning of Year	4,057	-	2,623	-	202	398	-	-	7,280
Fund Balances (Deficits) at End of Year	<u>\$ 4,057</u>	<u>\$ -</u>	<u>\$ 2,626</u>	<u>\$ -</u>	<u>\$ 203</u>	<u>\$ 398</u>	<u>\$ -</u>	<u>\$ 765</u>	<u>\$ 8,049</u>

## ATHENS COUNTY, OHIO

### Combining Balance Sheet

#### Nonmajor Capital Projects Funds

December 31, 2012

	County Home Improvement	Dog Shelter Construction	Issue I Projects	Beacon Capital Improvement	Capital Projects	Children Services Capital Projects	Totals
<b>Assets:</b>							
Cash and Cash Equivalents	\$ 809	\$ 492	\$ -	\$ 1,202,586	\$ 26,805	\$700,000	\$1,930,692
<i>Total Assets</i>	<u>\$ 809</u>	<u>\$ 492</u>	<u>\$ -</u>	<u>\$ 1,202,586</u>	<u>\$ 26,805</u>	<u>\$700,000</u>	<u>\$1,930,692</u>
<b>Fund Balances:</b>							
Committed	\$ 809	\$ 492	\$ -	\$ -	\$ 26,805	\$ -	\$ 28,106
Assigned	-	-	-	1,202,586	-	700,000	1,902,586
<i>Total Fund Balances (Deficits)</i>	<u>809</u>	<u>492</u>	<u>-</u>	<u>1,202,586</u>	<u>26,805</u>	<u>700,000</u>	<u>1,930,692</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 809</u>	<u>\$ 492</u>	<u>\$ -</u>	<u>\$ 1,202,586</u>	<u>\$ 26,805</u>	<u>\$700,000</u>	<u>\$1,930,692</u>

## ATHENS COUNTY, OHIO

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

#### Nonmajor Capital Projects Funds

For the Year Ended December 31, 2012

	County Home Improvement	Dog Shelter Construction	Issue I Projects	Beacon Capital Improvement	Capital Projects	Children Services Capital Projects	Totals
<b>Revenues:</b>							
Intergovernmental	\$ -	\$ -	\$ 299,759	\$ -	\$ -	\$ -	\$ 299,759
<i>Total Revenue</i>	<u>-</u>	<u>-</u>	<u>299,759</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>299,759</u>
<b>Expenditures:</b>							
Capital Outlay	-	-	299,759	3,200	-	-	302,959
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>299,759</u>	<u>3,200</u>	<u>-</u>	<u>-</u>	<u>302,959</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	(3,200)	-	-	(3,200)
<b>Other Financing Sources (Uses):</b>							
Transfers - In	-	-	-	50,000	-	400,000	450,000
<i>Total Other Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>400,000</u>	<u>450,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	46,800	-	400,000	446,800
Fund Balance (Deficits) at Beginning of Year	809	492	-	1,155,786	26,805	300,000	1,483,892
Fund Balances (Deficits) at End of Year	<u>\$ 809</u>	<u>\$ 492</u>	<u>\$ -</u>	<u>\$ 1,202,586</u>	<u>\$ 26,805</u>	<u>\$700,000</u>	<u>\$1,930,692</u>

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2012

**General Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 1,853,938	\$ 1,853,938	\$ 1,931,486	\$ 77,548
Sales Tax	5,200,000	5,200,000	5,804,584	604,584
Intergovernmental	1,395,285	1,564,666	1,542,879	(21,787)
Charges for Services	1,855,030	1,833,170	2,153,362	320,192
Licenses and Permits	2,600	2,600	3,328	728
Fines and Forfeitures	152,200	152,200	191,065	38,865
Interest	200,550	200,550	220,376	19,826
Other	445,073	494,386	533,338	38,952
<b>Total Revenue</b>	<b>11,104,676</b>	<b>11,301,510</b>	<b>12,380,418</b>	<b>1,078,908</b>
<b>Expenditures:</b>				
General Government - Legislative and Executive				
Board of County Commissioners				
Salary and Wages	264,372	264,772	264,714	58
Fringe Benefits	10,100	10,100	10,100	-
Contractual Services	36,783	35,583	34,460	1,123
Supplies and Materials	4,000	2,500	1,724	776
Other	41,000	45,500	43,056	2,444
<b>Total Board of County Commissioners</b>	<b>356,255</b>	<b>358,455</b>	<b>354,054</b>	<b>4,401</b>
County Auditor				
Salary and Wages	230,370	230,970	230,970	-
Contractual Services	7,317	7,146	7,146	-
Supplies and Materials	5,730	5,727	5,688	39
Other	12,384	12,384	10,804	1,580
<b>Total County Auditor</b>	<b>255,801</b>	<b>256,227</b>	<b>254,608</b>	<b>1,619</b>
Treasurer				
Salary and Wages	87,536	105,001	103,260	1,741
Contractual Services	11,044	10,734	9,713	1,021
Supplies and Materials	-	300	300	-
Other	2,464	2,474	2,474	-
<b>Total Treasurer</b>	<b>101,044</b>	<b>118,509</b>	<b>115,747</b>	<b>2,762</b>
Prosecuting Attorney				
Salary and Wages	689,703	691,652	691,652	-
Fringe Benefits	11,400	11,880	11,880	-
Supplies and Materials	4,500	6,500	6,500	-
Capital Outlay and Equipment	500	495	495	-
Other	77,651	77,902	77,902	-
<b>Total Prosecuting Attorney</b>	<b>783,754</b>	<b>788,429</b>	<b>788,429</b>	<b>-</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, 2012

**General Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures: (continued)</b>				
General Government - Legislative and Executive (continued)				
Bureau of Inspection Examination	75,803	99,040	99,040	-
Total Bureau of Inspection	75,803	99,040	99,040	-
Settlement Fees	41,000	26,109	26,109	-
Other Expenses	41,000	26,109	26,109	-
<b>Total Settlement Fees</b>	<b>41,000</b>	<b>26,109</b>	<b>26,109</b>	<b>-</b>
County Planning Commission				
Other Expenses	4,443	4,443	4,443	-
<b>Total County Planning Commission</b>	<b>4,443</b>	<b>4,443</b>	<b>4,443</b>	<b>-</b>
Data Processing				
Salary and Wages	29,385	29,585	29,585	-
Contractual Services	35,160	45,760	45,756	4
Supplies and Materials	9,000	8,400	8,256	144
Capital Outlay and Equipment	8,214	19,514	18,654	860
<b>Total Data Processing</b>	<b>81,759</b>	<b>103,259</b>	<b>102,251</b>	<b>1,008</b>
Board of Elections				
Salary and Wages	424,608	416,031	402,137	13,894
Contractual Services	155,500	134,032	129,932	4,100
Supplies and Materials	25,000	25,000	20,971	4,029
Capital Outlay and Equipment	6,000	36,245	35,379	866
Other	9,000	27,730	25,038	2,692
<b>Total Board of Elections</b>	<b>620,108</b>	<b>639,038</b>	<b>613,457</b>	<b>25,581</b>
Recorder				
General Office				
Salary and Wages	119,891	120,491	120,491	-
Contractual Services	83,816	83,816	83,675	141
Supplies and Materials	1,000	2,250	2,229	21
Other	4,058	2,808	2,534	274
<b>Total General Office</b>	<b>208,765</b>	<b>209,365</b>	<b>208,929</b>	<b>436</b>
Microfilm				
Salary and Wages	39,112	39,512	39,512	-
Contractual Services	4,000	4,000	4,000	-
Supplies and Materials	800	798	798	-
<b>Total Microfilm</b>	<b>43,912</b>	<b>44,310</b>	<b>44,310</b>	<b>-</b>
<b>Total Recorder</b>	<b>252,677</b>	<b>253,675</b>	<b>253,239</b>	<b>436</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, 2012

**General Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures: (continued)</b>				
General Government - Legislative and Executive (continued)				
County Commissioners - Other	135,632	132,902	131,165	1,737
Contractual Services	60,000	60,663	60,663	-
Capital Outlay and Equipment	195,632	193,565	191,828	1,737
Total County Commissioners - Other				
Buildings and Grounds	511,600	465,681	436,910	28,771
Salary and Wages	152,000	153,200	151,541	1,659
Contractual Services	308,000	245,631	233,802	11,829
Supplies and Materials	35,000	50,000	39,062	10,938
Capital Outlay and Equipment	10,000	10,000	6,323	3,677
Other	6,600	6,850	6,182	668
Total Buildings and Grounds				
Total Buildings and Grounds	511,600	465,681	436,910	28,771
Fringe-Insurances	1,760,561	1,746,347	1,742,806	3,541
Fringe Benefits	3,625	3,625	3,445	180
Other				
Total Fringe-Insurances	1,764,186	1,749,972	1,746,251	3,721
Unanticipated Emergencies	283,000	258,744	257,912	832
Contractual Services	507,768	-	-	-
Other				
Total Unanticipated Emergencies	790,768	258,744	257,912	832
Total General Government - Legislative and Executive	5,834,830	5,315,146	5,244,278	70,868
General Government - Judicial				
Court of Appeals	545	-	-	-
Contractual Services	1,691	691	687	4
Supplies and Materials	7,054	8,724	8,723	1
Capital Outlay and Equipment	125	-	-	-
Other				
Total Court of Appeals	9,415	9,415	9,410	5
Common Pleas Court	311,222	318,728	317,086	1,642
Salary and Wages	87,300	77,493	42,465	35,028
Contractual Services	7,000	7,000	5,553	1,447
Supplies and Materials	6,074	9,574	4,436	5,138
Other				
Total Common Pleas Court	411,596	412,795	369,540	43,255

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, 2012

**General Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures: (continued)</b>				
General Government - Judicial (continued)				
Juvenile Court	329,000	330,269	324,799	5,470
Salary and Wages	3,900	3,900	2,192	1,708
Contractual Services	7,000	7,000	5,117	1,883
Supplies and Materials	49,000	25,931	22,440	3,491
Other				
Total Juvenile Court	388,900	367,100	354,548	12,552
Probate Court	85,656	86,256	85,589	667
Salary and Wages	52,100	44,414	36,610	7,804
Contractual Services	3,200	3,200	3,121	79
Supplies and Materials	5,500	5,500	3,486	2,014
Other				
Total Probate Court	146,456	139,370	128,806	10,564
Clerk of Courts	127,097	140,222	139,342	880
Salary and Wages				
Total Clerk of Courts	127,097	140,222	139,342	880
Municipal Court	87,171	90,172	86,502	3,670
Salary and Wages	58,203	55,203	51,047	4,156
Contractual Services				
Total Municipal Court	145,374	145,375	137,549	7,826
County Commissioners - Other	585,404	570,842	570,842	-
Contractual Services	585,404	570,842	570,842	-
Total County Commissioners - Other	1,814,242	1,785,119	1,710,037	75,082
Total General Government - Judicial				
Public Safety				
Board of County Commissioners	2,500	180	180	-
Contractual Services				
Total Board of County Commissioners	2,500	180	180	-
Coroner	58,519	58,519	58,219	300
Salary and Wages	40,000	66,133	65,563	570
Contractual Services				
Supplies and Materials	13,000	2,250	492	1,758
Other				
Total Coroner	111,769	131,902	125,098	6,804

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, 2012

**General Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures: (continued)</b>				
Public Safety (continued)				
Sheriff				
Salary and Wages	1,260,273	1,275,523	1,275,132	391
Fringe Benefits	9,877	-	-	-
Contractual Services	89,915	78,415	77,508	907
Supplies and Materials	132,879	140,557	140,555	2
Capital Outlay and Equipment	24,000	18,000	17,627	373
Other	46,186	38,630	37,384	1,246
Total Sheriff	1,563,130	1,551,125	1,548,206	2,919
County Commissioners - Other				
Contractual Services	663,637	1,403,933	1,403,933	-
Total County Commissioners - Other	663,637	1,403,933	1,403,933	-
Law Enforcement PERS				
Fringe Benefits	201,028	231,412	231,412	-
Total Law Enforcement PERS	201,028	231,412	231,412	-
Total Public Safety	2,542,064	3,318,552	3,308,829	9,723
Health				
Vital Statistics	1,000	1,000	866	134
Other	1,000	1,000	866	134
Total Vital Statistics	2,000	2,000	1,732	268
Agriculture				
Other	221,300	221,300	221,300	-
Total Agriculture	221,300	221,300	221,300	-
Other Health				
Other	95,572	76,661	76,594	67
Total Other Health	95,572	76,661	76,594	67
County Commissioners - Other				
Contractual Services	64,000	56,249	56,249	-
Total County Commissioners - Other	64,000	56,249	56,249	-
Total Health	381,872	355,210	355,009	201
Excess of Revenues Over (Under) Expenditures				
Other Financing Sources (Uses):				
Sale of Capital Assets	-	-	875	875
Advances - In	-	65,329	40,734	(24,595)
Advances - Out	-	(65,329)	(65,329)	-
Transfers - Out	(935,482)	(977,698)	(977,698)	-
Total Other Financing Sources (Uses)	(935,482)	(977,698)	(1,001,418)	(23,720)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(900,316)	(940,826)	280,918	1,221,744
Fund Balances (Deficit) at Beginning of Year	905,971	905,971	905,971	-
Prior Year Encumbrances Appropriated	34,855	34,855	34,855	-
Fund Balances (Deficit) at End of Year	\$ 40,510	\$ -	\$ 1,221,744	\$ 1,221,744

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, 2012

**General Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures: (continued)</b>				
Human Services				
Soldier Relief	112,500	99,198	99,198	-
Salary and Wages	4,000	4,803	4,803	-
Supplies and Materials	2,000	844	844	-
Capital Outlay and Equipment	334,269	347,266	347,266	-
Other				
Total Soldier Relief	452,769	452,111	452,111	-
Memorial Day Expense				
Supplies and Materials	33,000	33,000	23,091	9,909
Total Memorial Day Expense	33,000	33,000	23,091	9,909
Total Human Services	485,769	485,111	475,202	9,909
Conservation & Recreation				
Board of County Commissioners				
Other	5,500	5,500	4,727	773
Total Board of County Commissioners	5,500	5,500	4,727	773
Total Conservation & Recreation	5,500	5,500	4,727	773
Debt Service:				
Principal Retirement	4,886	-	-	-
Interest & Fiscal Charges	347	-	-	-
Total Debt Service	5,233	-	-	-
Total Expenditures	11,069,510	11,264,638	11,098,082	166,556
Excess of Revenues Over (Under) Expenditures	35,166	36,872	1,282,336	1,245,464
Other Financing Sources (Uses):				
Sale of Capital Assets	-	-	875	875
Advances - In	-	65,329	40,734	(24,595)
Advances - Out	-	(65,329)	(65,329)	-
Transfers - Out	(935,482)	(977,698)	(977,698)	-
Total Other Financing Sources (Uses)	(935,482)	(977,698)	(1,001,418)	(23,720)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(900,316)	(940,826)	280,918	1,221,744
Fund Balances (Deficit) at Beginning of Year	905,971	905,971	905,971	-
Prior Year Encumbrances Appropriated	34,855	34,855	34,855	-
Fund Balances (Deficit) at End of Year	\$ 40,510	\$ -	\$ 1,221,744	\$ 1,221,744

**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, 2012  
**Job and Family Services Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 7,965,000	\$ 7,847,470	\$ 7,130,924	\$ (716,546)
Other	-	-	9	9
<b>Total Revenue</b>	<b>7,965,000</b>	<b>7,847,470</b>	<b>7,130,933</b>	<b>(716,537)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Human Services				
Administration				
Salary and Wages	1,760,000	1,760,000	1,713,766	46,234
Fringe Benefits	1,304,314	1,219,666	1,134,401	85,265
Contractual Services	300,000	252,470	224,798	27,672
Supplies and Materials	120,000	120,000	57,189	62,811
Capital Outlay and Equipment	15,000	15,000	5,251	9,749
Other	930,300	786,199	658,727	127,472
<b>Total Administration</b>	<b>4,429,614</b>	<b>4,153,335</b>	<b>3,794,132</b>	<b>359,203</b>
Social Services				
Salary and Wages	1,208,000	1,208,000	1,161,633	46,367
Fringe Benefits	865,000	890,643	778,978	111,665
Contractual Services	900,000	1,308,695	1,265,354	43,341
Supplies and Materials	10,000	10,000	5,060	4,940
Other	579,480	511,980	353,220	158,760
<b>Total Social Services</b>	<b>3,562,480</b>	<b>3,929,318</b>	<b>3,564,245</b>	<b>365,073</b>
<b>Total Expenditures</b>	<b>7,992,094</b>	<b>8,082,653</b>	<b>7,358,377</b>	<b>724,276</b>
Excess of Revenues Over (Under) Expenditures	(27,094)	(235,183)	(227,444)	7,739
<b>Other Financing Sources (Uses):</b>				
Transfers - In	35,000	35,000	104,709	69,709
<b>Total Other Financing Sources (Uses)</b>	<b>35,000</b>	<b>35,000</b>	<b>104,709</b>	<b>69,709</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	7,906	(200,183)	(122,735)	77,448
Fund Balances (Deficit) at Beginning of Year	980,481	980,481	980,481	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 988,387</b>	<b>\$ 780,298</b>	<b>\$ 857,746</b>	<b>\$ 77,448</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, 2012  
**Road (MVG) Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 4,200,000	\$ 4,200,000	\$ 4,189,814	\$ (10,186)
Charges for Services	-	-	217	217
Fines and Forfeitures	50,000	50,000	50,264	264
Interest	-	-	1,016	1,016
Other	150,000	150,000	305,135	155,135
<b>Total Revenue</b>	<b>4,400,000</b>	<b>4,400,000</b>	<b>4,546,446</b>	<b>146,446</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public Works				
County Engineer				
Salary and Wages	255,000	240,000	213,538	26,462
Fringe Benefits	106,000	106,000	91,928	14,072
Contractual Services	162,000	162,000	30,257	131,743
Supplies and Materials	10,000	10,000	1,567	8,433
Capital Outlay and Equipment	10,000	10,000	5,615	4,385
Other	111,000	86,000	42,741	43,259
<b>Total County Engineer</b>	<b>654,000</b>	<b>614,000</b>	<b>385,646</b>	<b>228,354</b>
Road				
Salary and Wages	1,100,000	1,115,000	1,093,153	21,847
Fringe Benefits	763,784	788,784	765,324	23,460
Supplies and Materials	650,000	930,000	930,000	-
Capital Outlay and Equipment	150,000	150,000	85,712	64,288
Other	500,000	500,000	476,206	23,794
<b>Total Road</b>	<b>3,163,784</b>	<b>3,483,784</b>	<b>3,350,395</b>	<b>133,389</b>
Bridge				
Contractual Services	500,000	500,000	392,232	107,768
Supplies and Materials	30,000	30,000	30,000	-
Capital Outlay and Equipment	1,000	1,000	-	1,000
Other	50,000	50,000	50,000	-
<b>Total Bridge</b>	<b>581,000</b>	<b>581,000</b>	<b>472,232</b>	<b>108,768</b>
<b>Total Public Works</b>	<b>4,398,784</b>	<b>4,678,784</b>	<b>4,208,273</b>	<b>470,511</b>
<b>Total Expenditures</b>	<b>4,398,784</b>	<b>4,678,784</b>	<b>4,208,273</b>	<b>470,511</b>
Excess of Revenues Over (Under) Expenditures	1,216	(278,784)	338,173	616,957
Fund Balances (Deficit) at Beginning of Year	901,314	901,314	901,314	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 902,530</b>	<b>\$ 622,530</b>	<b>\$ 1,239,487</b>	<b>\$ 616,957</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, 2012  
**Children Services Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 2,590,714	\$ 2,590,714	\$ 2,719,518	\$ 128,804
Intergovernmental	2,969,027	2,969,027	3,312,596	343,569
Charges for Services	308,697	308,697	75,907	(232,790)
Other	139,500	97,077	94,019	(3,058)
<b>Total Revenue</b>	<b>6,007,938</b>	<b>5,965,515</b>	<b>6,202,040</b>	<b>236,525</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	2,670,057	2,674,673	2,531,502	143,171
Fringe Benefits	1,163,957	1,160,445	1,092,683	67,762
Contractual Services	2,352,000	2,225,524	1,882,430	543,094
Supplies and Materials	51,500	57,917	53,030	4,887
Capital Outlay and Equipment	1,023,500	1,037,273	845,135	192,138
Other	1,250,043	1,312,802	909,159	403,643
<b>Total Expenditures</b>	<b>8,511,057</b>	<b>8,468,634</b>	<b>7,113,939</b>	<b>1,354,695</b>
Excess of Revenues Over (Under) Expenditures	(2,503,119)	(2,503,119)	(911,899)	1,591,220
<b>Other Financing Sources (Uses):</b>				
Advances - In	14,000	14,000	-	(14,000)
Transfers - Out	-	(400,000)	(400,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>14,000</b>	<b>(386,000)</b>	<b>(400,000)</b>	<b>(14,000)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,489,119)	(2,889,119)	(1,311,899)	1,577,220
Fund Balances (Deficit) at Beginning of Year	5,251,665	5,251,665	5,251,665	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 2,762,546</b>	<b>\$ 2,362,546</b>	<b>\$ 3,939,766</b>	<b>\$ 1,577,220</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, 2012  
**ACBDD (Beacon School) Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 3,996,381	\$ 3,996,381	\$ 4,194,435	\$ 198,054
Intergovernmental	2,956,289	2,956,289	3,782,600	826,311
Charges for Services	20,500	20,500	58,001	37,501
Other	110,200	110,200	286,760	176,560
<b>Total Revenue</b>	<b>7,083,370</b>	<b>7,083,370</b>	<b>8,321,796</b>	<b>1,238,426</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	4,317,306	4,094,172	3,827,171	267,001
Fringe Benefits	2,080,602	2,144,402	2,033,345	111,057
Contractual Services	864,346	1,042,180	756,780	285,400
Supplies and Materials	219,687	234,687	189,285	46,402
Capital Outlay and Equipment	200,000	40,700	18,135	22,565
Other	909,453	1,088,253	979,331	108,922
<b>Total Expenditures</b>	<b>8,591,394</b>	<b>8,644,394</b>	<b>7,803,047</b>	<b>841,347</b>
Excess of Revenues Over (Under) Expenditures	(1,508,024)	(1,561,024)	518,749	2,079,773
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	(50,000)	(50,000)	(50,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,558,024)	(1,611,024)	468,749	2,079,773
Fund Balances (Deficit) at Beginning of Year	3,403,773	3,403,773	3,403,773	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 1,845,749</b>	<b>\$ 1,792,749</b>	<b>\$ 3,872,522</b>	<b>\$ 2,079,773</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, 2012

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 1,429,524	\$ 1,429,524	\$ 1,501,338	\$ 71,814
Intergovernmental	169,354	169,354	198,614	29,260
Charges for Services	1,100,000	1,200,000	1,411,145	211,145
Other	-	-	17,432	17,432
<b>Total Revenue</b>	<b>2,698,878</b>	<b>2,798,878</b>	<b>3,128,529</b>	<b>329,651</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Health				
Salary and Wages	1,546,900	1,658,630	1,648,826	9,804
Fringe Benefits	553,717	558,313	558,289	24
Contractual Services	234,600	141,534	139,462	2,072
Supplies and Materials	132,000	146,486	142,772	3,714
Capital Outlay and Equipment	105,000	188,868	183,551	5,317
Other	159,500	137,886	135,880	2,006
<b>Total Expenditures</b>	<b>2,731,717</b>	<b>2,831,717</b>	<b>2,808,780</b>	<b>22,937</b>
Excess of Revenues Over (Under) Expenditures	(32,839)	(32,839)	319,749	352,588
Fund Balances (Deficit) at Beginning of Year	484,235	484,235	484,235	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 451,396	\$ 451,396	\$ 803,984	\$ 352,588

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**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges For Services	\$ 27,000	\$ 27,000	\$ 27,404	\$ 404
Licenses and Permits	143,000	143,000	151,128	8,128
Fines and Forfeitures	22,500	22,500	16,308	(6,192)
Other	4,500	4,500	8,358	3,858
<b>Total Revenue</b>	<b>197,000</b>	<b>197,000</b>	<b>203,198</b>	<b>6,198</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Salary and Wages	108,000	108,000	104,557	3,443
Fringe Benefits	57,908	50,738	46,381	4,357
Contractual Services	2,000	1,007	1,007	-
Supplies and Materials	17,000	17,000	15,313	1,687
Other	24,799	62,915	56,541	6,374
<b>Total Expenditures</b>	<b>209,707</b>	<b>239,660</b>	<b>223,799</b>	<b>15,861</b>
Excess of Revenues Over (Under) Expenditures	(12,707)	(42,660)	(20,601)	22,059
<b>Other Financing Sources (Uses):</b>				
Sale of Capital Assets	-	-	778	778
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>778</b>	<b>778</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(12,707)	(42,660)	(19,823)	22,837
Fund Balances (Deficit) at Beginning of Year	42,660	42,660	42,660	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 29,953	\$ -	\$ 22,837	\$ 22,837

**County Donations 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	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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 1,325,000	\$ 1,325,000	\$ 1,341,136	\$ 16,136
Charges for Services	145,000	145,000	132,167	(12,833)
<b>Total Revenue</b>	<b>1,470,000</b>	<b>1,470,000</b>	<b>1,473,303</b>	<b>3,303</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	600,000	594,000	590,349	3,651
Fringe Benefits	393,427	393,427	358,395	35,032
Contractual Services	750,000	750,000	732,337	17,663
Other	40,000	46,000	41,993	4,007
<b>Total Expenditures</b>	<b>1,783,427</b>	<b>1,783,427</b>	<b>1,723,074</b>	<b>60,353</b>
Excess of Revenues Over (Under) Expenditures	(313,427)	(313,427)	(249,771)	63,656
<b>Other Financing Sources (Uses):</b>				
Transfers - In	316,000	316,000	245,650	(70,350)
<b>Total Other Financing Sources (Uses)</b>	<b>316,000</b>	<b>316,000</b>	<b>245,650</b>	<b>(70,350)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	2,573	2,573	(4,121)	(6,694)
Fund Balances (Deficit) at Beginning of Year	137,383	137,383	137,383	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 139,956	\$ 139,956	\$ 133,262	\$ (6,694)

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 4,600	\$ 4,600	\$ 4,732	\$ 132
<b>Total Revenues</b>	4,600	4,600	4,732	132
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	5,000	5,000	1,565	3,435
Fringe Benefits	300	300	23	277
Other	13,700	13,700	2,923	10,777
<b>Total Expenditures</b>	19,000	19,000	4,511	14,489
Excess of Revenues Over (Under) Expenditures	(14,400)	(14,400)	221	14,621
Fund Balances (Deficit) at Beginning of Year	19,625	19,625	19,625	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 5,225</b>	<b>\$ 5,225</b>	<b>\$ 19,846</b>	<b>\$ 14,621</b>

**Real Estate Assessment Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 358,618	\$ 358,618	\$ 392,170	\$ 33,552
Other	-	-	35	35
<b>Total Revenue</b>	358,618	358,618	392,205	33,587
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	245,000	245,000	219,614	25,386
Fringe Benefits	100,710	100,710	88,533	12,177
Contractual Services	460,220	460,220	309,816	150,404
Supplies and Materials	4,000	4,000	602	3,398
Capital Outlay and Equipment	10,000	17,500	13,304	4,196
Other	19,000	19,000	8,329	10,671
<b>Total Expenditures</b>	838,930	846,430	640,198	206,232
Excess of Revenues Over (Under) Expenditures	(480,312)	(487,812)	(247,993)	239,819
Fund Balances (Deficit) at Beginning of Year	1,027,952	1,027,952	1,027,952	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 547,640</b>	<b>\$ 540,140</b>	<b>\$ 779,959</b>	<b>\$ 239,819</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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 76,220	\$ 76,220	\$ 75,909	\$ (311)
Other	2,000	2,000	1,653	(347)
<b>Total Revenue</b>	78,220	78,220	77,562	(658)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works				
Salary and Wages	48,157	48,357	48,357	-
Fringe Benefits	22,339	22,460	22,460	-
Contractual Services	21,000	20,879	19,023	1,856
Supplies and Materials	500	500	448	52
Other	1,000	314	260	54
<b>Total Expenditures</b>	92,996	92,510	90,548	1,962
Excess of Revenues Over (Under) Expenditures	(14,776)	(14,290)	(12,986)	1,304
Fund Balances (Deficit) at Beginning of Year	15,142	15,142	15,142	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 366</b>	<b>\$ 852</b>	<b>\$ 2,156</b>	<b>\$ 1,304</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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 33,500	\$ 46,500	\$ 45,265	\$ (1,235)
Other	3,400	8,400	8,157	(243)
<b>Total Revenue</b>	<b>36,900</b>	<b>54,900</b>	<b>53,422</b>	<b>(1,478)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	48,508	48,508	46,308	2,200
Fringe Benefits	7,786	8,073	8,030	43
Contractual Services	6,517	6,517	6,495	22
Supplies and Materials	6,000	8,648	8,033	615
Capital Outlay and Equipment	4,000	18,808	17,898	1,110
Other	11,778	10,931	10,626	305
<b>Total Expenditures</b>	<b>84,589</b>	<b>101,485</b>	<b>97,190</b>	<b>4,295</b>
Excess of Revenues Over (Under) Expenditures	(47,689)	(46,585)	(43,768)	2,817
<b>Other Financing Sources (Uses):</b>				
Transfers - In	34,216	34,216	34,528	312
<b>Total Other Financing Sources (Uses)</b>	<b>34,216</b>	<b>34,216</b>	<b>34,528</b>	<b>312</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(13,473)	(12,369)	(9,240)	3,129
Fund Balances (Deficit) at Beginning of Year	13,535	13,535	13,535	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 62	\$ 1,166	\$ 4,295	\$ 3,129

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 100	\$ 100	\$ -	\$ (100)
Fines and Forfeitures	74,505	74,505	80,720	6,215
Other	8,000	8,000	65	(7,935)
<b>Total Revenues</b>	<b>82,605</b>	<b>82,605</b>	<b>80,785</b>	<b>(1,820)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	28,873	29,073	29,073	-
Fringe Benefits	10,224	10,419	10,403	16
Contractual Services	3,830	3,900	2,922	978
Capital Outlay and Equipment	1,000	1,000	-	1,000
Other	38,768	46,875	42,489	4,386
<b>Total Expenditures</b>	<b>82,695</b>	<b>91,267</b>	<b>84,887</b>	<b>6,380</b>
Excess of Revenues Over (Under) Expenditures	(90)	(8,662)	(4,102)	4,560
<b>Other Financing Sources (Uses):</b>				
Transfers - In	-	-	11,650	11,650
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>11,650</b>	<b>11,650</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(90)	(8,662)	7,548	16,210
Fund Balances (Deficit) at Beginning of Year	16,120	16,120	16,120	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 16,030	\$ 7,458	\$ 23,668	\$ 16,210



**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, 2012

**DRETAC Treasurer Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 64,500	\$ 64,500	\$ 77,669	\$ 13,169
Other	3,000	3,000	7,152	4,152
<b>Total Revenues</b>	67,500	67,500	84,821	17,321
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	40,703	40,703	31,732	8,971
Fringe Benefits	11,909	12,803	10,859	1,944
Contractual Services	8,000	14,820	14,305	515
Supplies and Materials	1,000	1,300	1,135	165
Capital Outlay and Equipment	500	1,100	-	1,100
Other	58,284	57,784	57,749	35
<b>Total Expenditures</b>	120,396	128,510	115,780	12,730
Excess of Revenues Over (Under) Expenditures	(52,896)	(61,010)	(30,959)	30,051
Fund Balances (Deficit) at Beginning of Year	109,971	109,971	109,971	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 57,075	\$ 48,961	\$ 79,012	\$ 30,051

**DRETAC Prosecutor Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 64,500	\$ 64,500	\$ 77,669	\$ 13,169
Other	58,983	58,983	63,967	4,984
<b>Total Revenues</b>	123,483	123,483	141,636	18,153
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	60,000	60,000	48,076	11,924
Fringe Benefits	11,038	11,038	7,966	3,072
Supplies and Materials	3,000	3,000	1,343	1,657
Capital Outlay and Equipment	5,000	5,000	4,383	617
Other	13,000	17,284	15,945	1,939
<b>Total Expenditures</b>	92,038	96,322	77,113	19,209
Excess of Revenues Over (Under) Expenditures	31,445	27,161	64,523	37,362
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 31,445	\$ 27,161	\$ 64,523	\$ 37,362

**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, 2012

**Treasurer's Prepayment Interest Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$ 200	\$ 200	\$ 197	(3)
<b>Total Revenue</b>	200	200	197	(3)
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Contractual Services	200	200	-	200
Other	80	80	71	9
<b>Total Expenditures</b>	280	280	71	209
Excess of Revenues Over (Under) Expenditures	(80)	(80)	126	206
Fund Balances (Deficit) at Beginning of Year	164	164	164	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 84	\$ 84	\$ 290	\$ 206

**Marriage License Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 6,000	\$ 6,000	\$ 6,008	8
Licenses and Permits	6,000	6,000	5,780	(220)
<b>Total Revenue</b>	12,000	12,000	11,788	(212)
<b>Expenditures:</b>				
<i>Current:</i>				
Health	-	-	-	-
Other	-	12,722	12,722	-
<b>Total Expenditures</b>	-	12,722	12,722	-
Excess of Revenues Over (Under) Expenditures	12,000	(722)	(934)	(212)
Fund Balances (Deficit) at Beginning of Year	5,862	5,862	5,862	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 17,862	\$ 5,140	\$ 4,928	\$ (212)

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 13,000	\$ 13,000	\$ 12,099	\$ (901)
<i>Total Revenue</i>	13,000	13,000	12,099	(901)
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial Capital Outlay and Equipment	25,000	25,000	21,964	3,036
<i>Total Expenditures</i>	25,000	25,000	21,964	3,036
Excess of Revenues Over (Under) Expenditures	(12,000)	(12,000)	(9,865)	2,135
Fund Balances (Deficit) at Beginning of Year	22,148	22,148	22,148	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 10,148	\$ 10,148	\$ 12,283	\$ 2,135

**Probate/Juvenile Computer Legal Research Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 4,000	\$ 4,000	\$ 3,630	\$ (370)
<i>Total Revenue</i>	4,000	4,000	3,630	(370)
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial Other	6,000	6,000	3,627	2,373
<i>Total Expenditures</i>	6,000	6,000	3,627	2,373
Excess of Revenues Over (Under) Expenditures	(2,000)	(2,000)	3	2,003
Fund Balances (Deficit) at Beginning of Year	6,815	6,815	6,815	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,815	\$ 4,815	\$ 6,818	\$ 2,003

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 13,000	\$ 13,000	\$ 14,933	\$ 1,933
Other	-	-	2,000	2,000
<i>Total Revenue</i>	13,000	13,000	16,933	3,933
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial Capital Outlay and Equipment	-	52,361	20,261	32,100
<i>Total Expenditures</i>	-	52,361	20,261	32,100
Excess of Revenues Over (Under) Expenditures	13,000	(39,361)	(3,328)	36,033
Fund Balances (Deficit) at Beginning of Year	39,361	39,361	39,361	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 52,361	\$ -	\$ 36,033	\$ 36,033

**Common Pleas Computer Legal Research Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 2,317	\$ 2,317	\$ 2,985	\$ 668
<i>Total Revenue</i>	2,317	2,317	2,985	668
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial Other	-	8,411	4,470	3,941
<i>Total Expenditures</i>	-	8,411	4,470	3,941
Excess of Revenues Over (Under) Expenditures	2,317	(6,094)	(1,485)	4,609
Fund Balances (Deficit) at Beginning of Year	6,094	6,094	6,094	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 8,411	\$ -	\$ 4,609	\$ 4,609

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 14,200	\$ 14,200	\$ 10,958	\$ (3,242)
<b>Total Revenue</b>	14,200	14,200	10,958	(3,242)
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	12,000	12,626	12,626	-
Fringe Benefits	2,108	2,133	1,933	200
Capital Outlay and Equipment	4,000	4,000	-	4,000
Other	14,000	14,000	1,312	12,688
<b>Total Expenditures</b>	32,108	32,759	15,871	16,888
Excess of Revenues Over (Under) Expenditures	(17,908)	(18,559)	(4,913)	13,646
Fund Balances (Deficit) at Beginning of Year	25,833	25,833	25,833	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 7,925</b>	<b>\$ 7,274</b>	<b>\$ 20,920</b>	<b>\$ 13,646</b>

**Probate Court Projects Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 7,000	\$ 7,000	\$ 6,806	\$ (194)
<b>Total Revenue</b>	7,000	7,000	6,806	(194)
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Other	28,000	28,000	3,900	24,100
<b>Total Expenditures</b>	28,000	28,000	3,900	24,100
Excess of Revenues Over (Under) Expenditures	(21,000)	(21,000)	2,906	23,906
Fund Balances (Deficit) at Beginning of Year	30,190	30,190	30,190	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 9,190</b>	<b>\$ 9,190</b>	<b>\$ 33,096</b>	<b>\$ 23,906</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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 50	\$ 50	\$ 200	\$ 150
<b>Total Revenue</b>	50	50	200	150
<b>Expenditures:</b>				
<i>Current:</i>				
Health	100	100	-	100
Other	100	100	-	100
<b>Total Expenditures</b>	(50)	(50)	200	250
Excess of Revenues Over (Under) Expenditures	100	100	100	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 300</b>	<b>\$ 250</b>

**Juvenile Tobacco Intervention Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 1,600	\$ 1,600	\$ 400	\$ (1,200)
<b>Total Revenue</b>	1,600	1,600	400	(1,200)
<b>Expenditures:</b>				
<i>Current:</i>				
Health	19,000	19,000	-	19,000
Other	19,000	19,000	-	19,000
<b>Total Expenditures</b>	(17,400)	(17,400)	400	17,800
Excess of Revenues Over (Under) Expenditures	19,299	19,299	19,299	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 1,899</b>	<b>\$ 1,899</b>	<b>\$ 19,699</b>	<b>\$ 17,800</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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 10,000	\$ 14,717	\$ 18,109	\$ 3,392
<b>Total Revenue</b>	10,000	14,717	18,109	3,392
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety	6,193	20,910	20,042	868
Contractual Services	6,193	20,910	20,042	868
<b>Total Expenditures</b>	3,807	(6,193)	(1,933)	4,260
Excess of Revenues Over (Under) Expenditures	6,193	6,193	6,193	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 10,000	\$ -	\$ 4,260	\$ 4,260

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 110,000	\$ 110,000	\$ 81,913	\$ (28,087)
<b>Total Revenue</b>	110,000	110,000	81,913	(28,087)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety	50,000	57,213	55,491	1,722
Salary and Wages	1,693	12,480	11,990	490
Fringe Benefits	-	11,374	8,732	2,642
Supplies	51,693	81,067	76,213	4,854
<b>Total Expenditures</b>	58,307	28,933	5,700	(23,233)
Excess of Revenues Over (Under) Expenditures	5,131	5,131	5,131	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 63,438	\$ 34,064	\$ 10,831	\$ (23,233)

**BCI Fingerprint Fund**

**Concealed Carry Weapons Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 15,000	\$ 21,176	\$ 24,970	\$ 3,794
<b>Total Revenue</b>	15,000	21,176	24,970	3,794
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety	4,000	12,714	12,110	604
Salary and Wages	1,465	2,289	2,129	160
Fringe Benefits	1,000	11,776	9,390	2,386
Contractual Services	-	312	312	-
Supplies and Materials	6,465	27,091	23,941	3,150
<b>Total Expenditures</b>	8,535	(5,915)	1,029	6,944
Excess of Revenues Over (Under) Expenditures	5,916	5,916	5,916	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 14,451	\$ 1	\$ 6,945	\$ 6,944

**Common Pleas Monitoring Service Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 1,000	\$ 4,000	\$ 5,401	\$ 1,401
<b>Total Revenue</b>	1,000	4,000	5,401	1,401
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial	-	5,000	3,891	1,109
Contractual Services	-	5,000	3,891	1,109
<b>Total Expenditures</b>	1,000	(1,000)	1,510	2,510
Excess of Revenues Over (Under) Expenditures	1,081	1,081	1,081	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,081	\$ 81	\$ 2,591	\$ 2,510

**Sheriff's Grant Projects Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 1,000	\$ 4,000	\$ 5,401	\$ 1,401
<b>Total Revenue</b>	1,000	4,000	5,401	1,401
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial	-	5,000	3,891	1,109
Contractual Services	-	5,000	3,891	1,109
<b>Total Expenditures</b>	1,000	(1,000)	1,510	2,510
Excess of Revenues Over (Under) Expenditures	1,081	1,081	1,081	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,081	\$ 81	\$ 2,591	\$ 2,510

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 200	\$ 200	\$ 324	\$ 124
<b>Total Revenue</b>	200	200	324	124
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety	2,800	2,800	-	2,800
Other	2,800	2,800	-	2,800
<b>Total Expenditures</b>	(2,600)	(2,600)	324	2,924
Excess of Revenues Over (Under) Expenditures	2,969	2,969	2,969	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	\$ 369	\$ 369	\$ 3,293	\$ 2,924

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

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$ -	\$ -	\$ 25	\$ 25
<b>Total Revenue</b>	-	-	25	25
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety	1,580	1,580	-	1,580
Other	1,580	1,580	-	1,580
<b>Total Expenditures</b>	(1,580)	(1,580)	25	1,605
Excess of Revenues Over (Under) Expenditures	1,580	1,580	1,580	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	\$ -	\$ -	\$ 1,605	\$ 1,605

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$ 30,000	\$ 30,000	\$ 105	\$ (29,895)
Other	2,250	2,250	1,038	(1,212)
<b>Total Revenue</b>	32,250	32,250	1,143	(31,107)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety	18,000	4,419	3,501	918
Sheriff	18,000	4,419	3,501	918
Other	22,500	67,214	67,214	-
<b>Total Prosecuting Attorney</b>	22,500	67,214	67,214	-
<b>Total Expenditures</b>	40,500	71,633	70,715	918
Excess of Revenues Over (Under) Expenditures	(8,250)	(39,383)	(69,572)	(30,189)
Fund Balances (Deficit) at Beginning of Year	70,490	70,490	70,490	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	\$ 62,240	\$ 31,107	\$ 918	\$ (30,189)

**Diversions - Prosecuting Attorney Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 24,000	\$ 24,000	\$ 61,982	\$ 37,982
Other	-	-	14,210	14,210
<b>Total Revenue</b>	24,000	24,000	76,192	52,192
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety	35,000	35,000	26,848	8,152
Salary and Wages	6,347	20,847	7,171	13,676
Fringe Benefits	-	800	678	122
Supplies	12,000	12,000	12,000	-
Other	53,347	68,647	46,697	21,950
<b>Total Expenditures</b>	(29,347)	(44,647)	29,495	74,142
Excess of Revenues Over (Under) Expenditures	86,737	86,737	86,737	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	\$ 57,390	\$ 42,090	\$ 116,232	\$ 74,142

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ 500	\$ 500	\$ -	\$ (500)
<b>Total Revenue</b>	500	500	-	(500)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Supplies and Materials	1,810	1,310	1,035	275
<b>Total Expenditures</b>	1,810	1,310	1,035	275
Excess of Revenues Over (Under) Expenditures	(1,310)	(810)	(1,035)	(225)
Fund Balances (Deficit) at Beginning of Year	1,310	1,310	1,310	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ 500	\$ 275	\$ (225)

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ -	\$ 11,599	\$ 11,599	\$ -
<b>Total Revenue</b>	-	11,599	11,599	-
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	-	10,920	10,920	-
Fringe Benefits	-	1,985	1,985	-
<b>Total Expenditures</b>	-	12,905	12,905	-
Excess of Revenues Over (Under) Expenditures	-	(1,306)	(1,306)	-
<b>Other Financing Sources (Uses):</b>				
Transfers - In	-	1,306	1,306	-
<b>Total Other Financing Sources (Uses)</b>	-	1,306	1,306	-
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	\$ -	\$ -	\$ -	\$ -

**Special Projects - Mediation Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$ 6,500	\$ 6,500	\$ 9,774	\$ 3,274
<b>Total Revenue</b>	6,500	6,500	9,774	3,274
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Contractual Services	-	15,000	4,604	10,396
<b>Total Expenditures</b>	-	15,000	4,604	10,396
Excess of Revenues Over (Under) Expenditures	6,500	(8,500)	5,170	13,670
Fund Balances (Deficit) at Beginning of Year	12,003	12,003	12,003	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 18,503	\$ 3,503	\$ 17,173	\$ 13,670

**Canine Donations Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ -	\$ -	\$ 78	\$ 78
<b>Total Revenue</b>	-	-	78	78
<b>Expenditures</b>				
Excess of Revenues Over (Under) Expenditures	-	-	78	78
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 78	\$ 78

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 140,760	\$ 140,760	\$ 147,901	\$ 7,141
Intergovernmental	15,768	15,768	16,419	651
<b>Total Revenue</b>	<b>156,528</b>	<b>156,528</b>	<b>164,320</b>	<b>7,792</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Contractual Services	719,249	702,448	96,711	605,737
Other	8,750	8,360	5,609	2,751
<b>Total Expenditures</b>	<b>727,999</b>	<b>710,808</b>	<b>102,320</b>	<b>608,488</b>
Excess of Revenues Over (Under) Expenditures	(571,471)	(554,280)	62,000	616,280
Fund Balances (Deficit) at Beginning of Year	874,226	874,226	874,226	-
Prior Year Encumbrances Appropriated	26,900	26,900	26,900	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 329,655</b>	<b>\$ 346,846</b>	<b>\$ 963,126</b>	<b>\$ 616,280</b>

**Senior Citizens Levy Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 636,135	\$ 644,544	\$ 668,124	\$ 23,580
Intergovernmental	77,547	79,316	80,918	1,602
<b>Total Revenue</b>	<b>713,682</b>	<b>723,860</b>	<b>749,042</b>	<b>25,182</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Senior Citizens	490,323	490,323	487,914	2,409
Contractual Services	31,875	31,875	21,121	10,754
Other				
<b>Total Senior Citizens</b>	<b>522,198</b>	<b>522,198</b>	<b>509,035</b>	<b>13,163</b>
Meals on Wheels				
Contractual Services	208,385	235,466	235,466	-
Other		5,900	4,294	1,606
<b>Total Meals on Wheels</b>	<b>208,385</b>	<b>241,366</b>	<b>239,760</b>	<b>1,606</b>
<b>Total Expenditures</b>	<b>730,583</b>	<b>763,564</b>	<b>748,795</b>	<b>14,769</b>
Excess of Revenues Over (Under) Expenditures	(16,901)	(39,704)	247	39,951
Fund Balances (Deficit) at Beginning of Year	77,814	77,814	77,814	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 60,913</b>	<b>\$ 38,110</b>	<b>\$ 78,061</b>	<b>\$ 39,951</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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Sales Tax	\$ 1,350,101	\$ 1,350,101	\$ 1,509,702	\$ 159,601
Other	44,439	44,439	180,553	136,114
<b>Total Revenue</b>	<b>1,394,540</b>	<b>1,394,540</b>	<b>1,690,255</b>	<b>295,715</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	763,166	763,166	722,717	40,449
Fringe Benefits	312,077	312,077	277,794	34,283
Contractual Services	168,850	245,120	231,945	13,175
Supplies and Materials	21,700	21,700	14,525	7,175
Capital Outlay and Equipment	280,570	208,033	199,817	8,216
Other	89,920	238,459	234,217	4,242
<b>Total Expenditures</b>	<b>1,636,283</b>	<b>1,788,555</b>	<b>1,681,015</b>	<b>107,540</b>
Excess of Revenues Over (Under) Expenditures	(241,743)	(394,015)	9,240	403,255
Fund Balances (Deficit) at Beginning of Year	497,958	497,958	497,958	-
Prior Year Encumbrances Appropriated	161,664	161,664	161,664	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 417,879</b>	<b>\$ 265,607</b>	<b>\$ 668,862</b>	<b>\$ 403,255</b>

**Bikeway Maintenance Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue:</b>				
Other	\$ -	\$ -	\$ 3,435	\$ 3,435
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>3,435</b>	<b>3,435</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Conservation and Recreation		8,738	4,982	3,756
Other				
<b>Total Expenditures</b>	<b>-</b>	<b>8,738</b>	<b>4,982</b>	<b>3,756</b>
Excess of Revenues Over (Under) Expenditures	-	(8,738)	(1,547)	7,191
Fund Balances (Deficit) at Beginning of Year	8,738	8,738	8,738	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 8,738</b>	<b>\$ -</b>	<b>\$ 7,191</b>	<b>\$ 7,191</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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive Capital Outlay and Equipment	-	498	498	-
<b>Total Expenditures</b>	-	498	498	-
Excess of Revenues Over (Under) Expenditures	-	(498)	(498)	-
Fund Balances (Deficit) at Beginning of Year	2,068	2,068	2,068	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,068	\$ 1,570	\$ 1,570	\$ -

**DUI 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	215	215	215	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 215	\$ 215	\$ 215	\$ -

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 605,469	\$ 711,214	\$ 645,161	\$ (66,053)
<b>Total Revenue</b>	605,469	711,214	645,161	(66,053)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works Contractual Services	601,237	655,728	625,053	30,675
<b>Total Expenditures</b>	601,237	655,728	625,053	30,675
Excess of Revenues Over (Under) Expenditures	4,232	55,486	20,108	(35,378)
Fund Balances (Deficit) at Beginning of Year	41,879	41,879	41,879	-
Prior Year Encumbrances Appropriated	12,925	12,925	12,925	-
Fund Balances (Deficit) at End of Year	\$ 58,436	\$ 109,690	\$ 74,312	\$ (35,378)

**CD Revolving Loan Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$ -	\$ -	\$ 123	\$ 123
Interest	-	-	4,828	4,828
<b>Total Revenue</b>	-	-	4,951	4,951
<b>Expenditures:</b>				
<i>Current:</i>				
Economic Development and Assistance Contract Services	-	54,000	6,282	47,718
Loan Disbursement	-	230,000	230,000	-
<b>Total Expenditures</b>	-	284,000	236,282	47,718
Excess of Revenues Over (Under) Expenditures	-	(284,000)	(231,331)	52,669
<b>Other Financing Sources (Uses):</b>				
Loan Paybacks	-	-	20,562	20,562
<b>Total Other Financing Sources (Uses)</b>	-	-	20,562	20,562
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(284,000)	(210,769)	73,231
Fund Balances (Deficit) at Beginning of Year	435,045	435,045	435,045	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 435,045	\$ 151,045	\$ 224,276	\$ 73,231



**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 725,000	\$ 725,000	\$ 623,859	\$ (101,141)
Other	-	-	75,000	75,000
<b>Total Revenue</b>	725,000	725,000	698,859	(26,141)
<b>Expenditures:</b>				
<b>Current:</b>				
Human Services	690,000	689,294	624,956	64,338
Contractual Services	35,000	35,000	-	35,000
Other	-	-	-	-
<b>Total Expenditures</b>	725,000	724,294	624,956	99,338
Excess of Revenues Over (Under) Expenditures	-	706	73,903	73,197
Fund Balances (Deficit) at Beginning of Year	34,435	34,435	34,435	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 34,435	\$ 35,141	\$ 108,338	\$ 73,197

**FEMA Grant Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue:</b>				
Intergovernmental	\$1,800,000	\$1,800,000	\$ 340,689	\$ (1,459,311)
<b>Total Revenue</b>	1,800,000	1,800,000	340,689	(1,459,311)
<b>Expenditures:</b>				
<b>Current:</b>				
Public Works	-	280,000	280,000	-
Contractual Services	-	280,000	280,000	-
<b>Total Expenditures</b>	1,800,000	1,520,000	60,689	(1,459,311)
Excess of Revenues Over (Under) Expenditures	428,795	428,795	428,795	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$2,228,795	\$1,948,795	\$ 489,484	\$ (1,459,311)

**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, 2012

	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	4,729	4,729	4,729	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,729	\$ 4,729	\$ 4,729	\$ -

**Emergency Relief and Cleanup Grant Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ -	\$ 6,000	\$ 6,000	\$ -
<b>Total Revenue</b>	-	6,000	6,000	-
<b>Expenditures:</b>				
<b>Current:</b>				
Public Works	1,563	5,563	1,020	4,543
Contractual Services	1,213	3,213	652	2,561
Other	-	-	-	-
<b>Total Expenditures</b>	2,776	8,776	1,672	7,104
Excess of Revenues Over (Under) Expenditures	(2,776)	(2,776)	4,328	7,104
Fund Balances (Deficit) at Beginning of Year	2,776	2,776	2,776	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 7,104	\$ 7,104

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 152,064	\$ 212,915	\$ 84,402	\$ (128,513)
<b>Total Revenue</b>	152,064	212,915	84,402	(128,513)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety	-	64,802	64,802	-
Capital Outlay and Equipment	-	19,600	19,600	-
Other	-	-	-	-
<b>Total Expenditures</b>	-	84,402	84,402	-
Excess of Revenues Over (Under) Expenditures	152,064	128,513	-	(128,513)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	\$ 152,064	\$ 128,513	\$ -	\$ (128,513)

**EMA DOJ Grants Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 43,173	\$ 43,173	\$ -	\$ (43,173)
<b>Total Revenue</b>	43,173	43,173	-	(43,173)
<b>Expenditures</b>				
Excess of Revenues Over (Under) Expenditures	43,173	43,173	-	(43,173)
Fund Balances (Deficit) at Beginning of Year	7,864	7,864	7,864	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	\$ 51,037	\$ 51,037	\$ 7,864	\$ (43,173)

**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, 2012

	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	1,142	1,142	1,142	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	\$ 1,142	\$ 1,142	\$ 1,142	\$ -

**USAR Rope Rescue Grant Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 15,000	\$ 15,000	\$ -
<b>Total Revenue</b>	-	15,000	15,000	-
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety	-	15,000	15,000	-
Other	-	-	-	-
<b>Total Expenditures</b>	-	15,000	15,000	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	\$ -	\$ -	\$ -	\$ -

**EMA Pre-Disaster Mitigation 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	6,500	6,500	6,500	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	\$ 6,500	\$ 6,500	\$ 6,500	\$ -

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 3,500	\$ 1,589	\$ (1,911)
<b>Total Revenue</b>	-	3,500	1,589	(1,911)
<b>Expenditures:</b>				
<b>Current:</b>				
Public Safety	-	1,589	1,589	-
Equipment	-	-	-	-
Other	-	-	-	-
<b>Total Expenditures</b>	-	1,589	1,589	-
Excess of Revenues Over (Under) Expenditures	-	1,911	-	(1,911)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ -</b>	<b>\$ 1,911</b>	<b>\$ -</b>	<b>\$ (1,911)</b>

**EMA Cert 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	650	650	650	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 650</b>	<b>\$ 650</b>	<b>\$ 650</b>	<b>\$ -</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Nonmajor Special Revenue Funds**  
 For the Year Ended December 31, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 3,400	\$ 7,355	\$ 9,815	\$ 2,460
<b>Total Revenue</b>	3,400	7,355	9,815	2,460
<b>Expenditures:</b>				
<b>Current:</b>				
General Government-Legislative and Executive	-	5,680	5,110	570
Other	-	-	-	-
<b>Total Expenditures</b>	-	5,680	5,110	570
Excess of Revenues Over (Under) Expenditures	3,400	1,675	4,705	3,030
<b>Other Financing Sources (Uses):</b>				
Advances - In	3,400	3,400	1,330	(2,070)
Advances - Out	-	(3,400)	(1,330)	2,070
<b>Total Other Financing Sources (Uses)</b>	<b>3,400</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	6,800	1,675	4,705	3,030
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 6,800</b>	<b>\$ 1,675</b>	<b>\$ 4,705</b>	<b>\$ 3,030</b>

**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	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 1,878</b>	<b>\$ 1,878</b>	<b>\$ 1,878</b>	<b>\$ -</b>

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 160,000	\$ 52,675	\$ (107,325)
<b>Total Revenue</b>		160,000	52,675	(107,325)
<b>Expenditures:</b>				
<b>Current:</b>				
Health	-	52,675	52,675	-
Contractual Services	-	52,675	52,675	-
<b>Total Expenditures</b>		107,325	-	(107,325)
Excess of Revenues Over (Under) Expenditures				
Fund Balances (Deficit) at Beginning of Year				
Prior Year Encumbrances Appropriated				
Fund Balances (Deficit) at End of Year	\$ -	\$ 107,325	\$ -	\$ (107,325)

**LBRs 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	109,957	109,957	109,957	-
Prior Year Encumbrances Appropriated				
Fund Balances (Deficit) at End of Year	\$ 109,957	\$ 109,957	\$ 109,957	\$ -

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$62,000	\$ 62,000	\$0	\$(62,000)
<b>Total Revenue</b>	62,000	62,000	-	(62,000)
<b>Expenditures:</b>				
<b>Current:</b>				
Public Safety	-	-	-	-
Salaries and Wages	-	-	-	-
Supplies and Materials	-	11,118	11,118	-
Other	-	-	-	-
<b>Total Expenditures</b>		11,118	11,118	-
Excess of Revenues Over (Under) Expenditures	62,000	50,882	(11,118)	(62,000)
Fund Balances (Deficit) at Beginning of Year	11,118	11,118	11,118	-
Prior Year Encumbrances Appropriated				
Fund Balances (Deficit) at End of Year	\$ 73,118	\$ 62,000	\$ -	\$(62,000)

**TASC 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	9,033	9,033	9,033	-
Prior Year Encumbrances Appropriated				
Fund Balances (Deficit) at End of Year	\$ 9,033	\$ 9,033	\$ 9,033	\$ -

**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, 2012

<b>TASC Athens County Municipal Drug Court Fund</b>				
	Budgeted Original	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	4,568	4,568	4,568	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,568	\$ 4,568	\$ 4,568	\$ -

**Litter Control Fund**

	Budgeted Original	Final	Actual	Variance with Final Budget Positive (Negative)
<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	\$ -

**ACBDD-WCBDD Project Rehab Services Fund**

	Budgeted Original	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
Current:				
Human Services	-	920	920	-
Contractual Services	-	920	920	-
<b>Total Expenditures</b>	-	(920)	(920)	-
Excess of Revenues Over (Under) Expenditures	920	920	920	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 920	\$ -	\$ -	\$ -

**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, 2012

<b>Local Emergency Planning Fund</b>				
	Budgeted Original	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$ 14,000	\$ 14,000	\$ 14,199	\$ 199
<b>Total Revenue</b>	14,000	14,000	14,199	199
<b>Expenditures:</b>				
Current:				
Public Safety	-	18,000	8,000	10,000
Contractual Services	-	1,000	87	913
Materials and Supplies	-	23,199	16,420	6,779
Other	-	-	-	-
<b>Total Expenditures</b>	-	42,199	24,507	17,692
Excess of Revenues Over (Under) Expenditures	14,000	(28,199)	(10,308)	17,891
Fund Balances (Deficit) at Beginning of Year	29,768	29,768	29,768	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 43,768	\$ 1,569	\$ 19,460	\$ 17,891

**Recycle Ohio Fund**

	Budgeted Original	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
Current:				
Health	-	480	480	-
Supplies and Materials	-	480	480	-
<b>Total Expenditures</b>	-	(480)	(480)	-
Excess of Revenues Over (Under) Expenditures	480	480	480	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 480	\$ -	\$ -	\$ -

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 40,200	\$ 40,200	\$ 54,872	\$ 14,672
<b>Total Revenue</b>	40,200	40,200	54,872	14,672
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	25,000	25,000	20,475	4,525
Fringe Benefits	1,000	1,000	624	376
Contractual Services	34,000	34,000	-	34,000
<b>Total Expenditures</b>	60,000	60,000	21,099	38,901
Excess of Revenues Over (Under) Expenditures	(19,800)	(19,800)	33,773	53,573
Fund Balances (Deficit) at Beginning of Year	19,832	19,832	19,832	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	\$ 32	\$ 32	\$ 53,605	\$ 53,573

**HMG-Project Launch Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 95,800	\$ 95,800	\$ 43,652	\$ (52,148)
<b>Total Revenue</b>	95,800	95,800	43,652	(52,148)
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	52,000	43,633	37,834	5,799
Fringe Benefits	14,873	14,873	6,780	8,093
Materials and Supplies	4,980	4,980	3,521	1,459
Other	4,600	4,600	2,361	2,239
<b>Total Expenditures</b>	76,453	68,086	50,496	17,590
Excess of Revenues Over (Under) Expenditures	19,347	27,714	(6,844)	(34,558)
Fund Balances (Deficit) at Beginning of Year	24,434	24,434	24,434	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	\$ 43,781	\$ 52,148	\$ 17,590	\$ (34,558)

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 15,000	\$ 30,000	\$ 15,000
<b>Total Revenue</b>	-	15,000	30,000	15,000
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	-	8,759	4,072	4,687
Fringe Benefits	-	3,904	1,684	2,220
Materials and Supplies	-	1,200	948	252
Other	-	1,137	473	664
<b>Total Expenditures</b>	-	15,000	7,177	7,823
Excess of Revenues Over (Under) Expenditures	-	-	22,823	22,823
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	\$ -	\$ -	\$ 22,823	\$ 22,823

**Psychological Evaluation 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	1,350	1,350	1,350	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	\$ 1,350	\$ 1,350	\$ 1,350	\$ -

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2012

	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	17	17	17	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 17	\$ 17	\$ 17	\$ -

**DARE Grant Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>	\$ 8,340	\$ 8,340	\$ 9,805	\$ 1,465
Intergovernmental	-	-	1,381	77
Other	-	-	-	-
<b>Total Revenue</b>	8,340	8,340	11,166	1,542
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety	5,000	16,919	16,858	61
Salary and Wages	250	-	-	-
Fringe Benefits	-	1,284	1,280	4
Other	-	-	-	-
<b>Total Expenditures</b>	5,250	18,203	18,138	65
Excess of Revenues Over (Under) Expenditures	3,090	(8,579)	(6,972)	1,607
<b>Other Financing Sources (Uses):</b>				
Transfers - In	8,340	8,340	5,023	(3,317)
<b>Total Other Financing Sources (Uses)</b>	8,340	8,340	5,023	(3,317)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	11,430	(239)	(1,949)	(1,710)
Fund Balances (Deficit) at Beginning of Year	2,014	2,014	2,014	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 13,444	\$ 1,775	\$ 65	\$ (1,710)

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ 10,872	\$ 10,872	\$ -
Intergovernmental	-	-	-	-
<b>Total Revenue</b>	-	10,872	10,872	-
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety	-	21,744	21,744	-
Capital Outlay and Equipment	-	-	-	-
<b>Total Expenditures</b>	-	21,744	21,744	-
Excess of Revenues Over (Under) Expenditures	-	(10,872)	(10,872)	-
<b>Other Financing Sources (Uses):</b>				
Advances - In	-	10,872	10,872	-
Advances - Out	-	(10,872)	(10,872)	-
Transfers - In	-	2,295	2,295	-
<b>Total Other Financing Sources (Uses)</b>	-	2,295	2,295	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(8,577)	(8,577)	-
Fund Balances (Deficit) at Beginning of Year	8,577	8,577	8,577	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 8,577	\$ -	\$ -	\$ -

**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**

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 107,486	\$ 107,486	\$ 126,663	\$ 19,177
<b>Total Revenue</b>	107,486	107,486	126,663	19,177
<b>Expenditures:</b>				
Current:				
Public Safety	-	185,090	185,090	-
Other	-	185,090	185,090	-
<b>Total Expenditures</b>	-	370,180	370,180	-
Excess of Revenues Over (Under) Expenditures	107,486	(77,604)	(58,427)	19,177
Fund Balances (Deficit) at Beginning of Year	673,146	673,146	673,146	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>780,632</b>	<b>595,542</b>	<b>614,719</b>	<b>19,177</b>

**The Plains High School Bike Path Connector**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 18,855	\$ 89,855	\$ 89,855	\$ -
Other	-	15,285	15,285	-
<b>Total Revenue</b>	18,855	105,140	105,140	-
<b>Expenditures:</b>				
Current:				
Conservation and Recreation	-	129,803	129,803	-
Contractual Services	-	129,803	129,803	-
<b>Total Expenditures</b>	-	259,606	259,606	-
Excess of Revenues Over (Under) Expenditures	18,855	(24,663)	(24,663)	-
<b>Other Financing Sources (Uses):</b>				
Advances - In	-	36,127	36,127	-
Advances - Out	-	(11,532)	(11,532)	-
<b>Total Other Financing Sources (Uses)</b>	-	24,595	24,595	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	18,855	(68)	(68)	-
Fund Balances (Deficit) at Beginning of Year	68	68	68	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 18,923</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2012

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

**PSI Grant - Common Pleas Court**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 19,000	\$ 38,000	\$ 38,000	\$ -
Other	-	61	61	-
<b>Total Revenue</b>	19,000	38,061	38,061	-
<b>Expenditures:</b>				
Current:				
General Government-Judicial	3,000	6,000	5,905	95
Salary and Wages	616	1,125	1,091	34
Fringe Benefits	12,500	25,015	24,996	19
Contractual Services	2,150	1,696	1,696	-
Materials and Supplies	1,770	5,559	5,286	273
<b>Total Expenditures</b>	20,036	39,395	38,974	421
Excess of Revenues Over (Under) Expenditures	(1,036)	(1,334)	(913)	421
<b>Other Financing Sources (Uses):</b>				
Advances - In	-	10,000	10,000	-
Advances - Out	-	(10,000)	(10,000)	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,036)	(1,334)	(913)	421
Fund Balances (Deficit) at Beginning of Year	1,349	1,349	1,349	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 313</b>	<b>\$ 15</b>	<b>\$ 436</b>	<b>\$ 421</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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<b>Current:</b>				
Human Services	-	12,072	12,072	-
Capital Outlay and Equipment	-	1,060	1,060	-
Other	-	-	-	-
<b>Total Expenditures</b>	-	13,132	13,132	-
Excess of Revenues Over (Under) Expenditures	-	(13,132)	(13,132)	-
Fund Balances (Deficit) at Beginning of Year	13,132	13,132	13,132	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 13,132	\$ -	\$ -	\$ -

**Intensive Diversion**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$28,300	\$62,000	\$62,000	\$ -
<b>Total Revenue</b>	28,300	62,000	62,000	-
<b>Expenditures:</b>				
<b>Current:</b>				
Public Safety	-	53,863	52,246	1,617
Contractual Services	-	3,040	2,540	500
Materials and Supplies	-	7,865	7,865	-
Capital Outlay and Equipment	-	5,189	4,336	853
Other	-	-	-	-
<b>Total Expenditures</b>	-	69,957	66,987	2,970
Excess of Revenues Over (Under) Expenditures	28,300	(7,957)	(4,987)	2,970
Fund Balances (Deficit) at Beginning of Year	7,957	7,957	7,957	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 36,257	\$ -	\$ 2,970	\$ 2,970

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue:</b>				
Intergovernmental	\$ -	2,000	2,000	\$ -
Other	-	5,463	6,802	1,339
<b>Total Revenue</b>	-	7,463	8,802	1,339
<b>Expenditures:</b>				
<b>Current:</b>				
Health	-	7,463	2,552	4,911
Other	-	-	-	-
<b>Total Expenditures</b>	-	7,463	2,552	4,911
Excess of Revenues Over (Under) Expenditures	-	-	6,250	6,250
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 6,250	\$ 6,250

**Juvenile Court Projects Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 18,000	\$ 18,000	\$ 15,336	\$ (2,664)
Other	-	-	70	70
<b>Total Revenue</b>	18,000	18,000	15,406	(2,594)
<b>Expenditures:</b>				
<b>Current:</b>				
Human Services	4,000	4,000	1,435	2,565
Contractual Services	56,000	56,000	5,562	50,438
Other	-	-	-	-
<b>Total Expenditures</b>	60,000	60,000	6,997	53,003
Excess of Revenues Over (Under) Expenditures	(42,000)	(42,000)	8,409	50,409
Fund Balances (Deficit) at Beginning of Year	137,786	137,786	137,786	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 95,786	\$ 95,786	\$ 146,195	\$ 50,409

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 47,190	\$198,109	\$199,711	\$ 1,602
<b>Total Revenue</b>	47,190	198,109	199,711	1,602
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	44,500	145,750	92,635	53,115
Fringe Benefits	35,646	78,306	45,074	33,232
Contractual Services	30,000	55,830	41,490	14,340
Other	25,000	67,221	10,770	56,451
<b>Total Expenditures</b>	135,146	347,107	189,969	157,138
Excess of Revenues Over (Under) Expenditures	(87,956)	(148,998)	9,742	158,740
Fund Balances (Deficit) at Beginning of Year	154,134	154,134	154,134	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	\$ 66,178	\$ 5,136	\$ 163,876	\$ 158,740

**JAG Grant Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 6,404	\$ 6,404	\$ 6,404	\$ -
<b>Total Revenue</b>	6,404	6,404	6,404	-
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Contractual Services	-	13,574	13,570	4
Supplies and Materials	-	551	551	-
Other	-	439	420	19
<b>Total Expenditures</b>	-	14,564	14,541	23
Excess of Revenues Over (Under) Expenditures	6,404	(8,160)	(8,137)	23
Fund Balances (Deficit) at Beginning of Year	8,160	8,160	8,160	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	\$ 14,564	\$ -	\$ 23	\$ 23

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$28,300	\$62,220	\$28,322	\$(33,898)
<b>Total Revenue</b>	28,300	62,220	28,322	(33,898)
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Contractual Services	-	28,322	28,322	-
<b>Total Expenditures</b>	-	28,322	28,322	-
Excess of Revenues Over (Under) Expenditures	28,300	33,898	-	(33,898)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	\$ 28,300	\$ 33,898	\$ -	\$ (33,898)

**Victims Assistance Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 160,740	\$ 224,647	\$ 139,123	\$(85,524)
Other	-	-	301	301
<b>Total Revenue</b>	160,740	224,647	139,424	(85,223)
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	1,000	10,372	369	10,003
Fringe Benefits	180	289	274	15
Contractual Services	-	166,013	160,802	5,211
Supplies and Materials	-	1,807	1,796	11
Other	-	4,824	4,536	288
<b>Total Expenditures</b>	1,180	183,305	167,777	15,528
Excess of Revenues Over (Under) Expenditures	159,560	41,342	(28,353)	(69,695)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	34,685	49,574	34,685	(14,889)
<b>Total Other Financing Sources (Uses)</b>	34,685	49,574	34,685	(14,889)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	194,245	90,916	6,332	(84,584)
Fund Balances (Deficit) at Beginning of Year	13,491	13,491	13,491	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	\$ 207,736	\$ 104,407	\$ 19,823	\$ (84,584)

**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, 2012

**OCJS-DVDA Sheriff Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 9,000	\$ 37,836	\$ 27,468	\$ (10,368)
Other	-	7,983	7,983	-
<b>Total Revenue</b>	9,000	45,819	35,451	(10,368)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety	4,213	33,226	31,513	1,713
Salary and Wages	4,596	14,487	14,665	(178)
Fringe Benefits	-	500	269	231
Other	-	-	-	-
<b>Total Expenditures</b>	8,809	48,213	46,447	1,766
Excess of Revenues Over (Under) Expenditures	191	(2,394)	(10,996)	(8,602)
<b>Other Financing Sources (Uses):</b>				
Advances - In	-	7,000	7,000	-
Advances - Out	-	(7,000)	(7,000)	-
Transfers - In	-	2,192	5,875	3,683
<b>Total Other Financing Sources (Uses)</b>	-	2,192	5,875	3,683
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	191	(202)	(5,121)	(4,919)
Fund Balances (Deficit) at Beginning of Year	6,887	6,887	6,887	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 7,078	\$ 6,685	\$ 1,766	\$ (4,919)

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

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2012

**Athens County Reentry Coordinator - OCJS**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 36,814	\$ 90,904	\$ 69,640	\$ (21,264)
<b>Total Revenue</b>	36,814	90,904	69,640	(21,264)
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services	-	51,445	51,445	-
Salary and Wages	-	18,195	18,195	-
Fringe Benefits	-	-	-	-
<b>Total Expenditures</b>	-	69,640	69,640	-
Excess of Revenues Over (Under) Expenditures	36,814	21,264	-	(21,264)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 36,814	\$ 21,264	\$ -	\$ (21,264)

**ODNR Scrap Tire 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	12,000	12,000	12,000	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 12,000	\$ 12,000	\$ 12,000	\$ -

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Nonmajor Special Revenue Funds**  
 For the Year Ended December 31, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 250,000	\$ 250,000	\$ 337,414	\$ 87,414
Interest	100	100	59	(41)
Other	-	-	412	412
<b>Total Revenue</b>	<b>250,100</b>	<b>250,100</b>	<b>337,885</b>	<b>87,785</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	149,445	149,445	135,096	14,349
Fringe Benefits	79,742	79,742	61,216	18,526
Contractual Services	36,000	36,000	35,996	4
Supplies and Materials	15,000	15,000	14,995	5
Other	20,000	20,000	15,636	4,364
<b>Total Expenditures</b>	<b>300,187</b>	<b>300,187</b>	<b>262,939</b>	<b>37,248</b>
Excess of Revenues Over (Under) Expenditures	(50,087)	(50,087)	74,946	125,033
Fund Balances (Deficit) at Beginning of Year	247,000	247,000	247,000	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 196,913	\$ 196,913	\$ 321,946	\$ 125,033

**Recorder Equipment Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 25,000	\$ 25,000	\$ 27,432	\$ 2,432
<b>Total Revenue</b>	<b>25,000</b>	<b>25,000</b>	<b>27,432</b>	<b>2,432</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive	48,717	48,717	-	48,717
Other	-	-	-	-
<b>Total Expenditures</b>	<b>48,717</b>	<b>48,717</b>	<b>-</b>	<b>48,717</b>
Excess of Revenues Over (Under) Expenditures	(23,717)	(23,717)	27,432	51,149
Fund Balances (Deficit) at Beginning of Year	133,681	133,681	133,681	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 109,964	\$ 109,964	\$ 161,113	\$ 51,149

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ -	\$ -	\$ 3,433	\$ 3,433
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>3,433</b>	<b>3,433</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Other	-	14,983	14,983	-
<b>Total Other</b>	<b>-</b>	<b>14,983</b>	<b>14,983</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>14,983</b>	<b>14,983</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	-	(14,983)	(11,550)	3,433
Fund Balances (Deficit) at Beginning of Year	83,562	83,562	83,562	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 83,562	\$ 68,579	\$ 72,012	\$ 3,433

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>				
Interest	\$ -	\$ -	\$ -	\$ -
<b>Total 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	\$ 4,057	\$ 4,057	\$ 4,057	\$ -

**691 Landfill Loan Retirement Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>				
Principal Retirement	90,672	90,672	90,672	-
Interest & Fiscal Charges	18,057	18,057	18,057	-
Total Debt Service	108,729	108,729	108,729	-
<b>Total Expenditures</b>	108,729	108,729	108,729	-
Excess of Revenues Over (Under) Expenditures	(108,729)	(108,729)	(108,729)	-
<b>Other Financing Sources (Uses):</b>				
Transfers - In	108,729	108,729	108,729	-
Total Other Financing Sources (Uses)	108,729	108,729	108,729	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	-
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 Debt Service Funds**

For the Year Ended December 31, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 2	\$ 2
<b>Total Revenue</b>				
<b>Expenditures</b>				
Excess of Revenues Over (Under) Expenditures				
Fund Balances (Deficit) at Beginning of Year	2,623	2,623	2,623	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,623	\$ 2,623	\$ 2,625	\$ 2

**Building Renovations Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>				
Principal Retirement	38,000	38,000	38,000	-
Interest & Fiscal Charges	29,406	30,798	30,798	-
Total Debt Service	67,406	68,798	68,798	-
<b>Total Expenditures</b>	67,406	68,798	68,798	-
Excess of Revenues Over (Under) Expenditures	(67,406)	(68,798)	(68,798)	-
<b>Other Financing Sources (Uses):</b>				
Transfers - In	67,406	68,798	68,798	-
Total Other Financing Sources (Uses)	67,406	68,798	68,798	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ -	\$ -

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2012

	Plains Water Assessment Bond Retirement Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 1	\$ 1
<b>Total Revenue</b>	-	-	1	1
<b>Expenditures</b>				
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	202	202	202	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 202	\$ 202	\$ 203	\$ 1

**Plains Sewer Assessment Bond Retirement Fund**

	Plains Sewer Assessment 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	398	398	398	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 398	\$ 398	\$ 398	\$ -

**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, 2012

	County Buildings Bond Retirement Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	340,000	340,000	340,000	-
Interest & Fiscal Charges	14,450	14,450	14,450	-
Total Debt Service	354,450	354,450	354,450	-
Total Expenditures	354,450	354,450	354,450	-
Excess of Revenues Over (Under) Expenditures	(354,450)	(354,450)	(354,450)	-
<b>Other Financing Sources (Uses):</b>				
Transfers - In	354,450	354,450	354,450	-
Total Other Financing Sources (Uses)	354,450	354,450	354,450	-
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	\$ -	\$ -	\$ -	\$ -

**EMA Truck Bond Retirement Fund**

	EMA Truck Bond Retirement Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Other	\$ -	\$ 5,500	\$ 6,000	\$ 500
Total Revenue	-	5,500	6,000	500
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	-	5,100	4,887	213
Interest & Fiscal Charges	-	400	348	52
Total Debt Service	-	5,500	5,235	265
Total Expenditures	-	5,500	5,235	265
Excess of Revenues Over (Under) Expenditures	-	-	765	765
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 765	\$ 765

**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, 2012

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

**County Home Improvement Fund**

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

**Dog Shelter Construction Fund**

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 608,091	\$ 299,759	\$ (308,332)
<b>Total Revenue</b>	-	608,091	299,759	(308,332)
<b>Expenditures:</b>				
Capital Outlay	-	299,759	299,759	-
<b>Total Expenditures</b>	-	299,759	299,759	-
Excess of Revenues Over (Under) Expenditures	-	308,332	-	(308,332)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ 308,332	\$ -	\$ (308,332)

**Issue I Projects Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
Capital Outlay	100,000	100,000	3,200	96,800
<b>Total Expenditures</b>	100,000	100,000	3,200	96,800
Excess of Revenues Over (Under) Expenditures	(100,000)	(100,000)	(3,200)	96,800
<b>Other Financing Sources (Uses):</b>				
Transfers - In	50,000	50,000	50,000	-
<b>Total Other Financing Sources (Uses)</b>	50,000	50,000	50,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(50,000)	(50,000)	46,800	96,800
Fund Balances (Deficit) at Beginning of Year	1,155,786	1,155,786	1,155,786	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,105,786	\$ 1,105,786	\$ 1,202,586	\$ 96,800

**Beacon Capital Improvement Fund**

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2012

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

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
<b>Other Financing Sources (Uses):</b>				
Transfers - In	-	-	400,000	400,000
<b>Total Other Financing Sources (Uses)</b>	-	-	400,000	400,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	400,000	400,000
Fund Balances (Deficit) at Beginning of Year	300,000	300,000	300,000	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 300,000	\$ 300,000	\$ 700,000	\$ 400,000



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.

*JFS Self-Insurance*

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

*Employee Benefits Trust*

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

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

December 31, 2012

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
<b>Assets:</b>					
<b>Current Assets:</b>					
Cash and Cash Equivalents	\$ 274,431	\$ 25,171	\$ 62	\$ 11,829	\$ 311,493
Cash and Cash Equivalents in Segregated Accounts	51,356	6,519	-	-	57,875
<b>Receivables:</b>					
Accounts Receivable	60,118	11,719	-	-	71,837
Interfund Receivable	97	-	-	-	97
Materials and Supplies Inventory	11,023	2,723	-	-	13,746
Prepaid Items	4,636	-	-	-	4,636
<b>Total Current Assets</b>	<b>401,661</b>	<b>46,132</b>	<b>62</b>	<b>11,829</b>	<b>459,684</b>
<b>Noncurrent Assets:</b>					
Nondepreciable Capital Assets	22,241	-	-	-	22,241
Depreciable Capital Assets, Net	398,303	63,972	-	-	462,275
<b>Total Noncurrent Assets</b>	<b>420,544</b>	<b>63,972</b>	<b>-</b>	<b>-</b>	<b>484,516</b>
<b>Total Assets</b>	<b>822,205</b>	<b>110,104</b>	<b>62</b>	<b>11,829</b>	<b>944,200</b>
<b>Liabilities:</b>					
<b>Current Liabilities:</b>					
Accounts Payable	159	-	-	485	644
Contracts Payable	1,178	451	-	-	1,629
Accrued Wages and Benefits	3,994	-	-	100	4,094
Compensated Absences Payable	18,259	7,373	-	-	25,632
Intergovernmental Payable	35,806	13,071	-	467	49,344
Accrued Interest Payable	447	-	-	-	447
OWDA Loans Payable	-	1,207	-	-	1,207
FmHA Loans Payable	2,800	-	-	-	2,800
<b>Total Current Liabilities</b>	<b>62,643</b>	<b>22,102</b>	<b>-</b>	<b>1,052</b>	<b>85,797</b>
<b>Long-Term Liabilities:</b>					
Compensated Absences Payable	7,613	430	-	-	8,043
OWDA Loans Payable	-	56,030	-	-	56,030
FmHA Loans Payable	24,200	-	-	-	24,200
<b>Total Long-Term Liabilities</b>	<b>31,813</b>	<b>56,460</b>	<b>-</b>	<b>-</b>	<b>88,273</b>
<b>Total Liabilities</b>	<b>94,456</b>	<b>78,562</b>	<b>-</b>	<b>1,052</b>	<b>174,070</b>
<b>Net Position:</b>					
Invested in Capital Assets, Net of Related Debt Unrestricted	393,544	6,736	-	-	400,280
	334,205	24,806	62	10,777	369,850
<b>Total Net Position</b>	<b>\$ 727,749</b>	<b>\$ 31,542</b>	<b>\$ 62</b>	<b>\$ 10,777</b>	<b>\$ 770,130</b>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Nonmajor Enterprise Funds**

For the Year Ended December 31, 2012

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
<b>Operating Revenues:</b>					
Charges for Services	\$ 630,309	\$ 81,820	\$ -	\$ 64,129	\$ 776,258
Tap-in Fees	9,450	-	-	-	9,450
Other Revenues	7,458	1,136	-	-	8,594
<b>Total Operating Revenues</b>	<b>647,217</b>	<b>82,956</b>	<b>-</b>	<b>64,129</b>	<b>794,302</b>
<b>Operating Expenses:</b>					
Personal Services	88,262	36,283	-	38,071	162,616
Fringe Benefits	19,578	17,174	-	7,659	44,411
Contractual Services	425,689	96,496	-	-	522,185
Materials and Supplies	26,513	23,384	-	10,769	60,666
Other Expenses	13,256	8,367	-	2,968	24,591
Depreciation	31,247	5,245	-	-	36,492
<b>Total Operating Expenses</b>	<b>604,545</b>	<b>186,949</b>	<b>-</b>	<b>59,467</b>	<b>850,961</b>
<b>Operating Income (Loss)</b>	<b>42,672</b>	<b>(103,993)</b>	<b>-</b>	<b>4,662</b>	<b>(56,659)</b>
<b>Non-Operating Revenues (Expenses):</b>					
Interest Income	26	-	-	-	26
Interest and Fiscal Charges	(1,440)	(1,181)	-	-	(2,621)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(1,414)</b>	<b>(1,181)</b>	<b>-</b>	<b>-</b>	<b>(2,595)</b>
<b>Change in Net Position</b>	<b>41,258</b>	<b>(105,174)</b>	<b>-</b>	<b>4,662</b>	<b>(59,254)</b>
<b>Net Position at Beginning of Year, as Restate</b>	<b>686,491</b>	<b>136,716</b>	<b>62</b>	<b>6,115</b>	<b>829,384</b>
<b>Net Position at End of Year</b>	<b>\$ 727,749</b>	<b>\$ 31,542</b>	<b>\$ 62</b>	<b>\$ 10,777</b>	<b>\$ 770,130</b>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
For The Year Ended December 31, 2012

	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	\$ 616,484	\$ 80,410	\$ -	\$ 64,129	\$ 761,023
Cash Received from Other Revenues	7,538	1,092	-	-	8,630
Cash Payments for Employees	(104,038)	(53,812)	-	(45,785)	(203,635)
Cash Payments for Contractual Services	(421,982)	(94,206)	-	-	(516,188)
Cash Payments for Supplies & Materials	(26,918)	(11,411)	-	(10,769)	(49,098)
Cash Payments for Other Expenses	(13,255)	(9,440)	-	(3,939)	(26,634)
<i>Net Cash from Operating Activities</i>	57,829	(87,367)	-	3,636	(25,902)
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Interest Paid on Bonds, Loans & Notes	(1,485)	(1,181)	-	-	(2,666)
Principal Retirement of Bonds, Loans & Notes	(98,616)	(2,379)	-	-	(100,995)
Proceeds Received from Bonds, Loans & Notes	3,233	-	-	-	3,233
<i>Net Cash from Capital and Related Financing Activities</i>	(96,868)	(3,560)	-	-	(100,428)
<b>Cash Flows from Investing Activities:</b>					
Interest Received on Investments	26	-	-	-	26
<i>Net Cash from Investing Activities</i>	26	-	-	-	26
Net Increase (Decrease) in Cash and Cash Equivalents	(39,013)	(90,927)	-	3,636	(126,304)
Cash and Cash Equivalents at Beginning of Year	364,800	122,617	62	8,193	495,672
Cash and Cash Equivalents at End of Year	<u>\$ 325,787</u>	<u>\$ 31,690</u>	<u>\$ 62</u>	<u>\$ 11,829</u>	<u>\$ 369,368</u>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>					
Operating Income (Loss)	\$ 42,672	\$ (103,993)	\$ -	\$ 4,662	\$ (56,659)
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>					
Depreciation	31,247	5,245	-	-	36,492
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	(23,249)	(1,454)	-	-	(24,703)
(Increase) Decrease in Interfund Receivable	55	-	-	-	55
(Increase) Decrease in Material & Supply Inventory	578	11,973	-	-	12,551
(Increase) Decrease in Prepaid Items	(104)	48	-	-	(56)
Increase (Decrease) in Accounts Payable	(1,827)	(1,598)	-	(576)	(4,001)
Increase (Decrease) in Contracts Payable	837	451	-	(395)	893
Increase (Decrease) in Accrued Wages & Benefits	1,028	-	-	100	1,128
Increase (Decrease) in Compensated Absences	2,973	-	-	-	2,973
Increase (Decrease) in Interfund Payable	(337)	(249)	-	-	(586)
Increase (Decrease) in Intergovernmental Payable	3,956	2,210	-	(155)	6,011
<i>Net Cash from Operating Activities</i>	<u>\$ 57,829</u>	<u>\$ (87,367)</u>	<u>\$ -</u>	<u>\$ 3,636</u>	<u>\$ (25,902)</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, 2012

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
<b>Revenues:</b>				
Special Assessments	\$ 33,000	\$ 33,000	\$ 30,852	\$ (2,148)
Charges for Services	319,752	319,752	329,088	9,336
Other	-	-	46,206	46,206
<b>Total Revenue</b>	<b>352,752</b>	<b>352,752</b>	<b>406,146</b>	<b>53,394</b>
<b>Expenses:</b>				
Salary and Wages	55,120	55,120	49,179	5,941
Fringe Benefits	33,455	33,455	28,073	5,382
Contractual Services	905,000	938,954	220,899	718,055
Supplies and Materials	42,000	47,000	30,802	16,198
Other	23,500	23,500	17,059	6,441
<b>Debt Service:</b>				
Principal Retirement	24,103	24,103	24,103	-
Interest and Fiscal Charges	42,882	42,882	24,268	18,614
<b>Total Expenses</b>	<b>1,126,060</b>	<b>1,165,014</b>	<b>394,383</b>	<b>770,631</b>
Excess of Revenues Over (Under) Expenses	(773,308)	(812,262)	11,763	824,025
Fund Equity (Deficit) at Beginning of Year	988,994	988,994	988,994	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 215,686	\$ 176,732	\$ 1,000,757	\$ 824,025

**Buchtel Sewer Revenue Fund**

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 192,898	\$ 192,898	\$ 164,432	\$ (28,466)
Other	-	-	608	(809)
<b>Total Revenue</b>	<b>192,898</b>	<b>194,315</b>	<b>165,040</b>	<b>(29,275)</b>
<b>Expenses:</b>				
Salary and Wages	13,160	14,509	14,509	-
Fringe Benefits	7,457	6,109	5,402	707
Contractual Services	107,000	106,000	81,530	24,470
Supplies and Materials	3,000	4,000	2,234	1,766
Other	1,375	4,500	858	3,642
<b>Debt Service:</b>				
Principal Retirement	10,400	10,400	10,400	-
Interest and Fiscal Charges	30,195	30,195	30,195	-
<b>Total Expenses</b>	<b>172,587</b>	<b>175,713</b>	<b>145,128</b>	<b>30,585</b>
Excess of Revenues Over (Under) Expenses	20,311	18,602	19,912	1,310
Fund Equity (Deficit) at Beginning of Year	163,680	163,680	163,680	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 183,991	\$ 182,282	\$ 183,592	\$ 1,310

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 646,808	\$ 646,593	\$ 615,602	\$ (30,991)
Interest	-	-	26	26
Other	-	-	7,538	7,538
<b>Total Revenue</b>	<b>646,808</b>	<b>646,593</b>	<b>623,166</b>	<b>(23,427)</b>
<b>Expenses:</b>				
Salary and Wages	85,688	85,688	84,261	1,427
Fringe Benefits	20,618	20,681	19,777	904
Contractual Services	611,800	611,800	514,665	97,135
Supplies and Materials	31,000	31,000	26,918	4,082
Other	14,500	14,285	13,255	1,030
<b>Debt Service:</b>				
Principal Retirement	2,700	2,700	2,700	-
Interest and Fiscal Charges	1,485	1,485	1,485	-
<b>Total Expenses</b>	<b>767,791</b>	<b>767,639</b>	<b>663,061</b>	<b>104,578</b>
Excess of Revenues Over (Under) Expenses	(120,983)	(121,046)	(39,895)	81,151
Fund Equity (Deficit) at Beginning of Year	314,324	314,324	314,324	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 193,341	\$ 193,278	\$ 274,429	\$ 81,151

**Buchtel Water Revenue Fund**

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 95,573	\$ 95,573	\$ 80,331	\$ (15,242)
Other	-	-	1,092	1,092
<b>Total Revenue</b>	<b>95,573</b>	<b>95,573</b>	<b>81,423</b>	<b>(14,150)</b>
<b>Expenses:</b>				
Salary and Wages	39,481	39,481	36,283	3,198
Fringe Benefits	18,506	18,841	17,529	1,312
Contractual Services	93,000	103,141	94,206	8,935
Supplies and Materials	11,000	12,000	11,411	589
Other	15,995	11,000	9,440	1,560
<b>Debt Service:</b>				
Principal Retirement	2,379	2,379	2,379	-
Interest and Fiscal Charges	1,180	1,181	1,181	-
<b>Total Expenses</b>	<b>181,541</b>	<b>188,023</b>	<b>172,429</b>	<b>15,594</b>
Excess of Revenues Over (Under) Expenses	(85,968)	(92,450)	(91,006)	1,444
Fund Equity (Deficit) at Beginning of Year	116,177	116,177	116,177	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 30,209	\$ 23,727	\$ 25,171	\$ 1,444

**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, 2012

**Athens County Solid Waste Fund**

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

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2012

**Sheriff Academy Training Fund**

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 42,500	\$ 93,793	\$ 64,129	\$ (29,664)
<b>Total Revenue</b>	42,500	93,793	64,129	(29,664)
<b>Expenses:</b>				
Salary and Wages	24,000	41,897	37,971	3,926
Fringe Benefits	4,276	10,050	7,814	2,236
Supplies and Materials	7,000	13,623	10,769	2,854
Other	8,110	6,752	3,939	2,813
<b>Total Expenses</b>	43,386	72,322	60,493	11,829
Excess of Revenues Over (Under) Expenses	(886)	21,471	3,636	(17,835)
Fund Equity (Deficit) at Beginning of Year	8,193	8,193	8,193	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 7,307	\$ 29,664	\$ 11,829	\$ (17,835)

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

December 31, 2012

	<u>Workers'</u> <u>Compensation</u>	<u>JFS</u> <u>Self</u> <u>Insurance</u>	<u>Employee</u> <u>Benefits</u> <u>Trust</u>	<u>Total</u> <u>Nonmajor</u> <u>Internal Service</u> <u>Funds</u>
<b>Assets:</b>				
<i>Current Assets:</i>				
Cash and Cash Equivalents	\$ 344,230	\$ 32,990	\$ 240,296	\$ 617,516
<i>Total Current Assets</i>	<u>344,230</u>	<u>32,990</u>	<u>240,296</u>	<u>617,516</u>
Total Assets	344,230	32,990	240,296	617,516
<b>Liabilities:</b>				
Total Liabilities	-	-	-	-
<b>Net Position:</b>				
Unrestricted	344,230	32,990	240,296	617,516
Total Net Position	<u>\$ 344,230</u>	<u>\$ 32,990</u>	<u>\$ 240,296</u>	<u>\$ 617,516</u>

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

For the Year Ended December 31, 2012

	<u>Workers'</u> <u>Compensation</u>	<u>JFS</u> <u>Self</u> <u>Insurance</u>	<u>Employee</u> <u>Benefits</u> <u>Trust</u>	<u>Total</u> <u>Nonmajor</u> <u>Internal Service</u> <u>Funds</u>
<b>Operating Revenues:</b>				
Other Revenues	\$ 151,489	\$ 60,312	\$ 9,969	\$ 221,770
Total Operating Revenues	<u>151,489</u>	<u>60,312</u>	<u>9,969</u>	<u>221,770</u>
<b>Operating Expenses:</b>				
Personal Services	-	-	4,000	4,000
Fringe Benefits	128,294	117,172	7,242	252,708
Total Operating Expenses	<u>128,294</u>	<u>117,172</u>	<u>11,242</u>	<u>256,708</u>
Operating Income (Loss)	23,195	(56,860)	(1,273)	(34,938)
<b>Non-Operating Revenues (Expenses):</b>				
Interest Income	-	-	193	193
Total Non-Operating Revenues (Expenses)	<u>-</u>	<u>-</u>	<u>193</u>	<u>193</u>
Change in Net Position	23,195	(56,860)	(1,080)	(34,745)
Net Position at Beginning of Year	321,035	89,850	241,376	652,261
Net Position at End of Year	<u>\$ 344,230</u>	<u>\$ 32,990</u>	<u>\$ 240,296</u>	<u>\$ 617,516</u>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Cash Flows**  
**Nonmajor Internal Service Funds**  
For The Year Ended December 31, 2012

	Workers' Compensation	JFS Self Insurance	Employee Benefits Trust	Totals
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Other Revenues	\$ 161,311	\$ 60,313	\$ 9,969	\$ 231,593
Cash Payments for Employees	(134,646)	(121,191)	(11,242)	(267,079)
<i>Net Cash from Operating Activities</i>	26,665	(60,878)	(1,273)	(35,486)
<b>Cash Flows from Investing Activities:</b>				
Interest Received on Investments	-	-	193	193
<i>Net Cash from Investing Activities</i>	-	-	193	193
Net Increase (Decrease) in Cash and Cash Equivalents	26,665	(60,878)	(1,080)	(35,293)
Cash and Cash Equivalents at Beginning of Year	317,565	93,868	241,376	652,809
Cash and Cash Equivalents at End of Year	<u>\$ 344,230</u>	<u>\$ 32,990</u>	<u>\$ 240,296</u>	<u>\$ 617,516</u>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>				
Operating Income (Loss)	\$ 23,195	\$ (56,860)	\$ (1,273)	\$ (34,938)
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>				
Changes in Assets & Liabilities:				
(Increase) Decrease in Intergovernmental Receivable	9,822	-	-	9,822
Increase (Decrease) in Accounts Payable	-	(4,018)	-	(4,018)
Increase (Decrease) in Contracts Payable	(6,352)	-	-	(6,352)
<i>Net Cash from Operating Activities</i>	<u>\$ 26,665</u>	<u>\$ (60,878)</u>	<u>\$ (1,273)</u>	<u>\$ (35,486)</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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ -	\$ -	\$ 161,311	\$ 161,311
<b>Total Revenue</b>			161,311	161,311
<b>Expenses:</b>				
Fringe Benefits	-	200,000	134,646	65,354
<b>Total Expenses</b>		200,000	134,646	65,354
Excess of Revenues Over (Under) Expenses		(200,000)	26,665	226,665
Fund Equity (Deficit) at Beginning of Year	317,565	317,565	317,565	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 317,565	\$ 117,565	\$ 344,230	\$ 226,665

**JFS Self Insurance Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ 185,000	\$ 245,312	\$ 60,313	\$ (184,999)
<b>Total Revenue</b>	185,000	245,312	60,313	(184,999)
<b>Expenses:</b>				
Fringe Benefits	178,000	154,180	121,191	32,989
<b>Total Expenses</b>	178,000	154,180	121,191	32,989
Excess of Revenues Over (Under) Expenses	7,000	91,132	(60,878)	(152,010)
Fund Equity (Deficit) at Beginning of Year	93,868	93,868	93,868	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 100,868	\$ 185,000	\$ 32,990	\$ (152,010)

**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, 2012

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ -	\$ 10,120	\$ 9,969	\$ 151
Interest	-	-	182	182
<b>Total Revenue</b>		10,120	10,151	333
<b>Expenses:</b>				
Salary and Wages	-	4,000	4,000	-
Fringe Benefits	-	14,178	7,242	6,936
<b>Total Expense</b>		18,178	11,242	6,936
Excess of Revenues Over (Under) Expenses		(8,058)	(1,091)	7,269
Fund Equity (Deficit) at Beginning of Year	241,369	241,369	241,369	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 241,369	\$ 233,311	\$ 240,278	\$ 7,269



**ATHENS COUNTY, OHIO**

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

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

**Private Purpose Trust Funds**

**Children Services Trust**

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

**Ida Brooks Trust**

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

**Ruth Dye Trust**

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

**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.

**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.

**Undivided Tax Agency**

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

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

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

## ATHENS COUNTY, OHIO

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### Law Enforcement Agency

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

### Athens-Hocking Solid Waste District Agency

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

### Insurance Agency

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

### Payroll Agency

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

### County Court Agency

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

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

### County Sheriff Agency

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

### State Fees Agency

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

### Regional Planning Commission

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

**ATHENS COUNTY, OHIO**  
**Combining Statement of Fiduciary Net Position**  
**Nonmajor Private Purpose Trust Funds**

December 31, 2012

	Children			Totals
	Services Trust	Ida Brooks Trust	Ruth Dye Trust	
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 21,951	\$ 582	\$ 10	\$ 22,543
<i>Total Assets</i>	21,951	582	10	22,543
<b>Liabilities:</b>				
Accounts Payable	320	-	-	320
Contracts Payable	259	-	-	259
<i>Total Liabilities</i>	579	-	-	579
<b>Net Assets:</b>				
Held in Trust for Other Individuals and Organizations	21,372	582	10	21,964
<i>Total Net Position</i>	\$ 21,372	\$ 582	\$ 10	\$ 21,964

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Nonmajor Private Purpose Trust Funds**

For the Year Ended December 31, 2012

	Children			Totals
	Services Trust	Ida Brooks Trust	Ruth Dye Trust	
<b>Additions:</b>				
Interest	\$ 26	\$ 1	\$ -	\$ 27
Other	800	-	-	800
<i>Total Additions</i>	826	1	-	827
<b>Deductions</b>				
	7,906	-	-	7,906
Change in Net Position	(7,080)	1	-	(7,079)
Net Position at Beginning of Year	28,452	581	10	29,043
Net Position at End of Year	\$ 21,372	\$ 582	\$ 10	\$ 21,964

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2012

**Children Services Trust Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 27	\$ 27
Other	20,000	20,000	800	(19,200)
<b>Total Revenue</b>	20,000	20,000	827	(19,173)
<b>Expenditures:</b>				
<b>Current:</b>				
Human Services	20,000	20,000	9,239	10,761
Other	20,000	20,000	9,239	10,761
<b>Total Expenditures</b>	20,000	20,000	9,239	10,761
Excess of Revenues Over (Under) Expenditures	-	-	(8,412)	(8,412)
Fund Balances (Deficit) at Beginning of Year	30,362	30,362	30,362	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 30,362	\$ 30,362	\$ 21,950	\$ (8,412)

**Ida Brooks Trust Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 1	\$ 1
Other	2,000	2,000	-	(2,000)
<b>Total Revenue</b>	2,000	2,000	1	(1,999)
<b>Expenditures:</b>				
<b>Current:</b>				
Human Services	2,000	582	-	582
Other	2,000	582	-	582
<b>Total Expenditures</b>	2,000	582	-	582
Excess of Revenues Over (Under) Expenditures	-	1,418	1	(1,417)
Fund Balances (Deficit) at Beginning of Year	581	581	581	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 581	\$ 1,999	\$ 582	\$ (1,417)

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2012

**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	\$ 10	\$ 10	\$ 10	\$ -

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
For the Year Ended December 31, 2012

	Balance As Restated 01-01-12	Additions	Reductions	Balance 12-31-12
<b><u>Health District</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 1,256,643	\$ 1,984,582	\$ 1,842,895	\$ 1,398,330
Intergovernmental Receivable	51,370	52,008	51,370	52,008
<i>Total Assets</i>	<u>\$ 1,308,013</u>	<u>\$ 2,036,590</u>	<u>\$ 1,894,265</u>	<u>\$ 1,450,338</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 1,308,013	\$ 2,036,590	\$ 1,894,265	\$ 1,450,338
<i>Total Liabilities</i>	<u>\$ 1,308,013</u>	<u>\$ 2,036,590</u>	<u>\$ 1,894,265</u>	<u>\$ 1,450,338</u>
<b><u>ADA Mental Health</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 1,994,810	\$ 13,304,112	\$ 13,188,800	\$ 2,110,122
Intergovernmental Receivable	168,182	198,329	168,182	198,329
<i>Total Assets</i>	<u>\$ 2,162,992</u>	<u>\$ 13,502,441</u>	<u>\$ 13,356,982</u>	<u>\$ 2,308,451</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 2,162,992	\$ 13,502,441	\$ 13,356,982	\$ 2,308,451
<i>Total Liabilities</i>	<u>\$ 2,162,992</u>	<u>\$ 13,502,441</u>	<u>\$ 13,356,982</u>	<u>\$ 2,308,451</u>
<b><u>Soil Conservation</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 15,641	\$ 282,622	\$ 206,734	\$ 91,529
<i>Total Assets</i>	<u>\$ 15,641</u>	<u>\$ 282,622</u>	<u>\$ 206,734</u>	<u>\$ 91,529</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 15,641	\$ 282,622	\$ 206,734	\$ 91,529
<i>Total Liabilities</i>	<u>\$ 15,641</u>	<u>\$ 282,622</u>	<u>\$ 206,734</u>	<u>\$ 91,529</u>
<b><u>Athens County Children Services Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 17,503	\$ 24,109	\$ 33,290	\$ 8,322
<i>Total Assets</i>	<u>\$ 17,503</u>	<u>\$ 24,109</u>	<u>\$ 33,290</u>	<u>\$ 8,322</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 17,503	\$ 24,109	\$ 33,290	\$ 8,322
<i>Total Liabilities</i>	<u>\$ 17,503</u>	<u>\$ 24,109</u>	<u>\$ 33,290</u>	<u>\$ 8,322</u>
<b><u>Help Me Grow</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 40,135	\$ 251,815	\$ 214,782	\$ 77,168
<i>Total Assets</i>	<u>\$ 40,135</u>	<u>\$ 251,815</u>	<u>\$ 214,782</u>	<u>\$ 77,168</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 40,135	\$ 251,815	\$ 214,782	\$ 77,168
<i>Total Liabilities</i>	<u>\$ 40,135</u>	<u>\$ 251,815</u>	<u>\$ 214,782</u>	<u>\$ 77,168</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
For the Year Ended December 31, 2012

	Balance As Restated 01-01-12	Additions	Reductions	Balance 12-31-12
<b><u>Family and Children First Council</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 427,913	\$ 184,707	\$ 315,250	\$ 297,370
<i>Total Assets</i>	<u>\$ 427,913</u>	<u>\$ 184,707</u>	<u>\$ 315,250</u>	<u>\$ 297,370</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 427,913	\$ 184,707	\$ 315,250	\$ 297,370
<i>Total Liabilities</i>	<u>\$ 427,913</u>	<u>\$ 184,707</u>	<u>\$ 315,250</u>	<u>\$ 297,370</u>
<b><u>Undivided Tax Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 3,297,369	\$ 55,439,925	\$ 55,568,039	\$ 3,169,255
Property Taxes Receivable	40,313,109	41,402,251	40,313,109	41,402,251
Special Assessments Receivable	1,573,552	1,720,268	1,573,552	1,720,268
Intergovernmental Receivable	2,699,247	2,306,365	2,699,247	2,306,365
<i>Total Assets</i>	<u>\$47,883,277</u>	<u>\$ 100,868,809</u>	<u>\$ 100,153,947</u>	<u>\$48,598,139</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$47,883,277	\$ 100,868,809	\$ 100,153,947	\$48,598,139
<i>Total Liabilities</i>	<u>\$47,883,277</u>	<u>\$ 100,868,809</u>	<u>\$ 100,153,947</u>	<u>\$48,598,139</u>
<b><u>S.E.O. (Southeast Ohio) Correctional Center</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ -	\$ 2,655,928	\$ 2,655,928	\$ -
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 2,655,928</u>	<u>\$ 2,655,928</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ -	\$ 2,655,928	\$ 2,655,928	\$ -
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 2,655,928</u>	<u>\$ 2,655,928</u>	<u>\$ -</u>
<b><u>Law Enforcement Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 61,887	\$ 48,662	\$ 103,342	\$ 7,207
Cash and Cash Equivalents in Segregated Accounts	-	93,157	24,955	68,202
<i>Total Assets</i>	<u>\$ 61,887</u>	<u>\$ 141,819</u>	<u>\$ 128,297</u>	<u>\$ 75,409</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 61,887	\$ 141,819	\$ 128,297	\$ 75,409
<i>Total Liabilities</i>	<u>\$ 61,887</u>	<u>\$ 141,819</u>	<u>\$ 128,297</u>	<u>\$ 75,409</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
For the Year Ended December 31, 2012

	Balance As Restated 01-01-12	Additions	Reductions	Balance 12-31-12
<b><u>Athens-Hocking Solid Waste District Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 522,282	\$ 1,523,089	\$ 1,332,373	\$ 712,998
<i>Total Assets</i>	<u>\$ 522,282</u>	<u>\$ 1,523,089</u>	<u>\$ 1,332,373</u>	<u>\$ 712,998</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 522,282	\$ 1,523,089	\$ 1,332,373	\$ 712,998
<i>Total Liabilities</i>	<u>\$ 522,282</u>	<u>\$ 1,523,089</u>	<u>\$ 1,332,373</u>	<u>\$ 712,998</u>
<b><u>Insurance Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 3,729	\$ 6,286	\$ 8,930	\$ 1,085
<i>Total Assets</i>	<u>\$ 3,729</u>	<u>\$ 6,286</u>	<u>\$ 8,930</u>	<u>\$ 1,085</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$ 3,729	\$ 6,286	\$ 8,930	\$ 1,085
<i>Total Liabilities</i>	<u>\$ 3,729</u>	<u>\$ 6,286</u>	<u>\$ 8,930</u>	<u>\$ 1,085</u>
<b><u>Payroll Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ -	\$ 21,196,906	\$ 21,196,906	\$ -
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 21,196,906</u>	<u>\$ 21,196,906</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ -	\$ 21,196,906	\$ 21,196,906	\$ -
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 21,196,906</u>	<u>\$ 21,196,906</u>	<u>\$ -</u>
<b><u>County Court Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 186,225	\$ 7,344,319	\$ 7,253,299	\$ 277,245
<i>Total Assets</i>	<u>\$ 186,225</u>	<u>\$ 7,344,319</u>	<u>\$ 7,253,299</u>	<u>\$ 277,245</u>
<b>Liabilities:</b>				
Interfund Payable	\$ -	\$ 804,894	\$ 804,894	\$ -
Intergovernmental Payable	2,074	5,584,613	5,579,611	7,076
Deposits Held and Due to Others	-	15,232	15,232	-
Undistributed Monies	184,151	939,580	853,562	270,169
<i>Total Liabilities</i>	<u>\$ 186,225</u>	<u>\$ 7,344,319</u>	<u>\$ 7,253,299</u>	<u>\$ 277,245</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
For the Year Ended December 31, 2012

	Balance As Restated 01-01-12	Additions	Reductions	Balance 12-31-12
<b><u>County Sheriff Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ -	\$ 1,690,196	\$ 1,630,727	\$ 59,469
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 1,690,196</u>	<u>\$ 1,630,727</u>	<u>\$ 59,469</u>
<b>Liabilities:</b>				
Interfund Payable	\$ -	\$ 79,905	\$ 79,905	\$ -
Intergovernmental Payable	-	441,450	381,981	59,469
Deposits Held and Due to Others	-	1,168,841	1,168,841	-
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 1,690,196</u>	<u>\$ 1,630,727</u>	<u>\$ 59,469</u>
<b><u>State Fees Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 45,645	\$ 218,353	\$ 211,179	\$ 52,819
Cash and Cash Equivalents in Segregated Accounts	-	108	-	108
<i>Total Assets</i>	<u>\$ 45,645</u>	<u>\$ 218,461</u>	<u>\$ 211,179</u>	<u>\$ 52,927</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 45,645	\$ 218,461	\$ 211,179	\$ 52,927
<i>Total Liabilities</i>	<u>\$ 45,645</u>	<u>\$ 218,461</u>	<u>\$ 211,179</u>	<u>\$ 52,927</u>
<b><u>Regional Planning Commission</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 21,123	\$ -	\$ 21,123	\$ -
<i>Total Assets</i>	<u>\$ 21,123</u>	<u>\$ -</u>	<u>\$ 21,123</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 21,123	\$ -	\$ 21,123	\$ -
<i>Total Liabilities</i>	<u>\$ 21,123</u>	<u>\$ -</u>	<u>\$ 21,123</u>	<u>\$ -</u>
<b><u>Total All Agency Funds</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 7,704,680	\$ 97,121,096	\$ 96,899,571	\$ 7,926,205
Cash and Cash Equivalents in Segregated Accounts	186,225	9,127,780	8,908,981	405,024
Property Taxes Receivable	40,313,109	41,402,251	40,313,109	41,402,251
Special Assessments Receivable	1,573,552	1,720,268	1,573,552	1,720,268
Intergovernmental Receivable	2,918,799	2,556,702	2,918,799	2,556,702
<i>Total Assets</i>	<u>\$52,696,365</u>	<u>\$ 151,928,097</u>	<u>\$ 150,614,012</u>	<u>\$54,010,450</u>
<b>Liabilities:</b>				
Interfund Payable	\$ -	\$ 884,799	\$ 884,799	\$ -
Intergovernmental Payable	52,508,485	148,913,359	147,682,648	53,739,196
Deposits Held and Due to Others	3,729	1,190,359	1,193,003	1,085
Undistributed Monies	184,151	939,580	853,562	270,169
<i>Total Liabilities</i>	<u>\$52,696,365</u>	<u>\$ 151,928,097</u>	<u>\$ 150,614,012</u>	<u>\$54,010,450</u>



# Statistical Section



Photos: Jim Downard



# Statistical Section

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

## Contents

## Tables

### **Financial Trends**

**1-4**

These tables contain trend information to help the reader understand how the County's financial position has changed over time.

### **Revenue Capacity**

**5-8**

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.

### **Debt Capacity**

**9-13**

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.

### **Economic and Demographic Information**

**14-15**

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.

### **Operating Information**

**16-18**

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.

### **Miscellaneous Information**

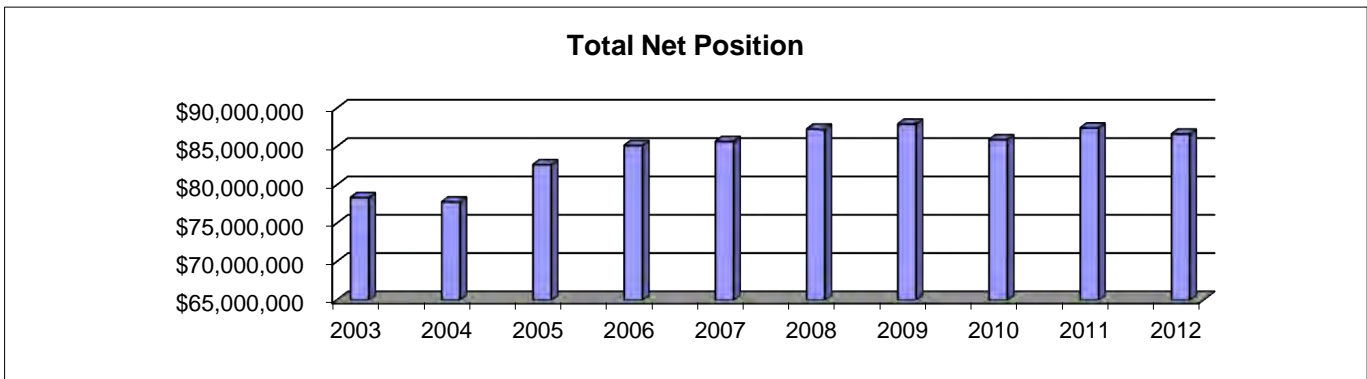
**19-22**

These tables contain information on property and sales tax as well as receipts from the State Government for the County and its subdivisions.

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

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

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



2007	2008	2009	2010	2011	2012
\$ 61,794,139	\$ 62,286,165	\$ 61,155,336	\$ 60,017,787	\$ 58,927,403	\$ 57,457,909
449,612	638,956	796,720	728,301	754,825	695,224
2,078,112	2,035,449	2,609,225	2,812,526	2,678,368	3,155,856
3,087,035	3,860,714	4,672,808	5,142,144	5,659,919	4,164,009
5,487,011	5,554,745	6,113,671	5,287,357	4,872,193	5,290,013
1,259,398	1,034,351	923,167	633,101	1,390,658	1,831,956
754,959	439,007	377,431	383,892	1,483,892	1,930,692
-	-	-	-	-	-
687,169	650,146	778,790	841,048	1,098,062	866,346
171,521	154,839	295,585	136,868	232,445	247,103
1,382,146	1,639,561	1,674,412	1,742,657	1,809,236	1,765,184
253,286	137,354	148,989	226,519	517,323	609,096
713,065	828,538	871,600	896,073	979,354	1,045,127
446,866	771,405	1,015,282	661,828	567,168	755,410
990	990	990	990	8,738	7,191
874,797	905,489	809,442	668,945	632,456	632,481
366,816	476,300	(114,034)	226,785	212,352	684,030
<u>79,806,922</u>	<u>81,414,009</u>	<u>82,129,414</u>	<u>80,406,821</u>	<u>81,824,392</u>	<u>81,137,627</u>
4,145,345	4,019,407	3,894,126	3,808,111	3,672,521	3,596,664
<u>1,719,978</u>	<u>1,842,944</u>	<u>1,919,196</u>	<u>1,968,269</u>	<u>1,936,727</u>	<u>1,906,795</u>
<u>5,865,323</u>	<u>5,862,351</u>	<u>5,813,322</u>	<u>5,776,380</u>	<u>5,609,248</u>	<u>5,503,459</u>
65,939,484	66,305,572	65,049,462	63,825,898	62,599,924	61,054,573
17,645,967	18,651,544	21,088,112	20,162,249	22,684,637	22,995,688
2,086,794	2,319,244	1,805,162	1,911,643	2,149,079	2,590,825
<u>\$ 85,672,245</u>	<u>\$ 87,276,360</u>	<u>\$ 87,942,736</u>	<u>\$ 85,899,790</u>	<u>\$ 87,433,640</u>	<u>\$ 86,641,086</u>

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

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

2007	2008	2009	2010	2011	2012
\$ 5,982,250	\$ 6,639,669	\$ 6,166,888	\$6,438,731	\$ 6,074,175	\$6,297,223
2,548,986	2,401,481	2,478,807	2,389,677	2,396,048	2,217,794
4,404,178	4,733,771	5,378,212	5,628,032	5,428,563	5,704,335
7,797,779	5,850,362	6,228,570	7,612,426	7,169,342	7,352,759
2,110,528	2,413,340	2,770,554	2,849,492	3,382,609	3,506,433
30,856,272	29,241,112	29,314,950	29,647,840	27,409,271	26,289,899
16,491	18,193	16,769	15,349	8,464	134,111
263,447	46,794	120,179	180,400	53,091	6,282
161,501	152,967	121,227	101,649	85,518	68,425
<u>54,141,432</u>	<u>51,497,689</u>	<u>52,596,156</u>	<u>54,863,596</u>	<u>52,007,081</u>	<u>51,577,261</u>
388,319	262,550	342,729	322,503	343,497	398,860
893,549	564,917	593,588	588,621	657,233	605,985
214,681	207,878	183,122	184,257	192,089	195,880
95,700	115,974	119,648	136,920	143,094	188,129
-	-	-	41,771	73,341	59,467
<u>1,592,249</u>	<u>1,151,319</u>	<u>1,239,087</u>	<u>1,274,072</u>	<u>1,409,254</u>	<u>1,448,321</u>
55,733,681	52,649,008	53,835,243	56,137,668	53,416,335	53,025,582
2,378,552	2,333,795	2,212,028	2,355,292	2,282,095	2,266,957
710,982	703,588	851,327	1,042,951	1,041,981	993,014
158,454	197,294	212,821	244,226	255,323	259,138
51,151	39,058	46,405	51,156	134,769	128,824
170,187	214,250	219,087	209,963	2,068,072	1,847,655
1,284,239	1,323,756	1,424,071	1,380,377	392,367	279,047
-	-	371	-	-	-
-	7,971	1,000	3,407	9,905	9,815
39,712	59,712	36,983	45,757	51,697	73,075
273,519	392,775	399,396	596,048	593,761	478,776
5,639,339	5,011,425	4,769,105	5,547,173	5,297,881	5,148,124
233,678	310,804	488,461	347,969	251,271	290,358
20,617,462	20,135,274	20,115,922	17,679,964	18,359,824	16,541,028
2,500	38,000	3,678	-	37,485	89,855
212,859	65,842	-	-	-	-
-	-	-	-	-	-
716,149	400,000	769,576	592,904	57,775	299,759
-	-	-	-	-	-
-	-	-	-	-	-
<u>32,488,783</u>	<u>31,233,544</u>	<u>31,550,231</u>	<u>30,097,187</u>	<u>30,834,206</u>	<u>28,705,425</u>

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

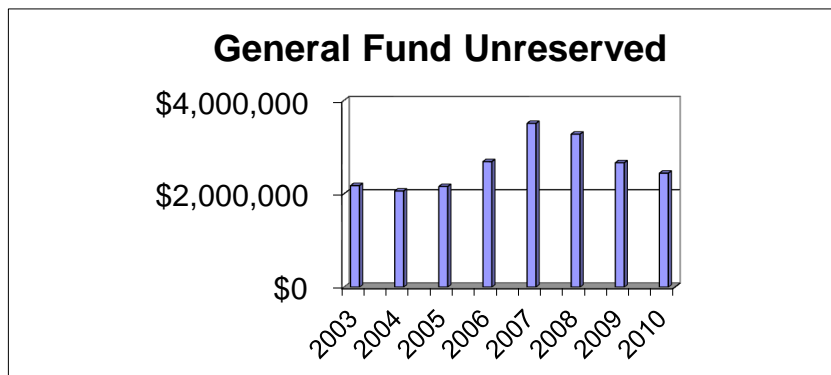
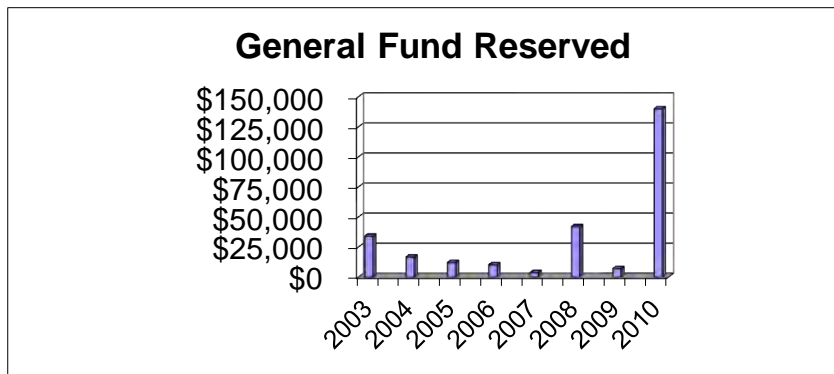
	2003	2004	2005	2006
<b>Business-Type Activities:</b>				
Charges for Services:				
Plains Sewer	599,958	319,339	354,023	289,803
Plains Water	515,569	466,502	522,000	488,880
Buchtel Sewer	151,424	138,473	153,276	141,228
Buchtel Water	154,978	129,611	127,414	150,390
Sheriff Academy Training	-	-	-	-
Capital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



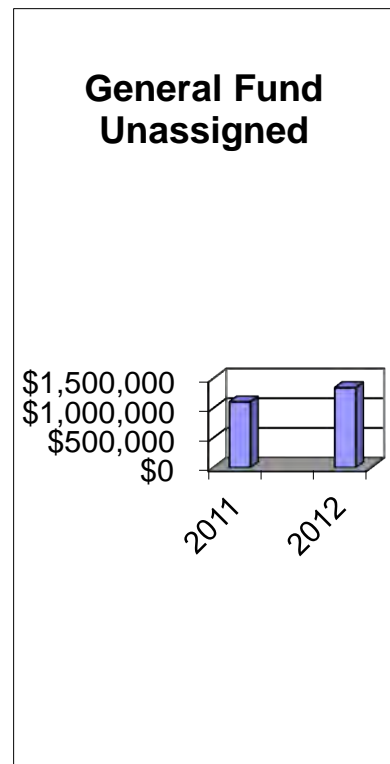
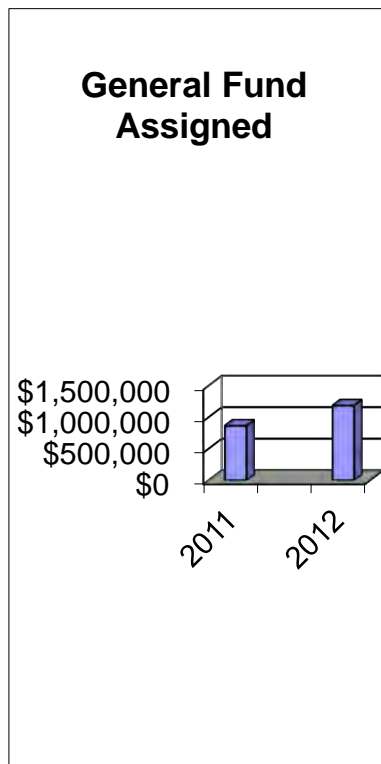
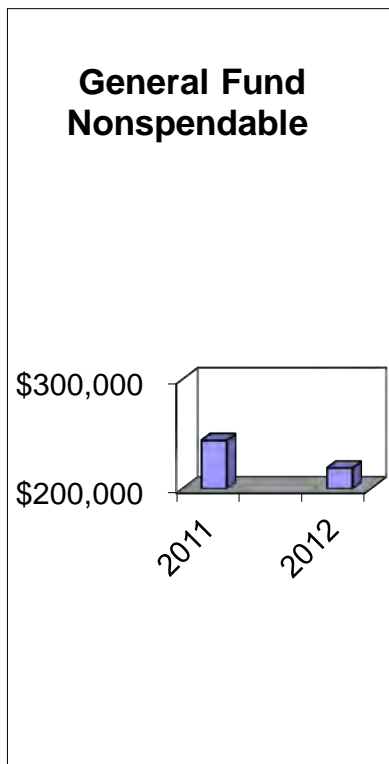
2007	2008	2009	2010	2011	2012
359,179	315,759	325,985	319,429	307,499	335,963
597,114	560,132	586,164	593,651	581,772	639,759
153,186	129,810	166,837	165,617	172,844	165,544
130,488	108,449	89,406	84,663	85,348	81,820
-	-	-	45,825	75,400	64,129
-	-	-	-	-	-
<u>1,239,967</u>	<u>1,114,150</u>	<u>1,168,392</u>	<u>1,209,185</u>	<u>1,222,863</u>	<u>1,287,215</u>
33,728,750	32,347,694	32,718,623	31,306,372	32,057,069	29,992,640
(21,652,649)	(20,264,145)	(21,045,925)	(24,766,409)	(21,172,875)	(\$22,871,836)
(352,282)	(37,169)	(70,695)	(64,887)	(186,391)	(161,106)
<u>\$ (22,004,931)</u>	<u>\$ (20,301,314)</u>	<u>\$ (21,116,620)</u>	<u>\$ (24,831,296)</u>	<u>\$ (21,359,266)</u>	<u>(\$23,032,942)</u>
1,726,933	1,708,989	1,914,319	1,945,629	1,933,390	1,937,661
3,365,553	3,253,291	3,248,483	3,325,091	3,294,170	2,749,746
4,251,531	4,105,214	4,097,817	4,236,081	4,574,895	4,192,444
1,522,723	1,466,651	1,462,543	1,498,510	1,494,151	1,506,186
615,325	592,936	590,317	834,023	813,351	818,547
5,000,554	5,087,287	5,131,814	5,388,914	5,448,465	5,821,327
1,249,743	1,271,502	1,281,712	1,347,056	1,361,596	1,513,874
1,739,663	1,970,699	1,785,484	1,930,095	1,685,037	1,507,284
1,607,194	1,184,704	720,993	-	173,564	201,100
60,737	-	-	802,564	-	-
1,368,870	1,229,959	1,527,849	1,637,750	1,811,827	1,936,902
-	-	-	-	-	-
<u>22,508,826</u>	<u>21,871,232</u>	<u>21,761,331</u>	<u>22,945,713</u>	<u>22,590,446</u>	<u>22,185,071</u>
388	235	74	50	40	26
18,477	33,962	21,592	27,895	19,219	55,291
-	-	-	-	-	-
<u>18,865</u>	<u>34,197</u>	<u>21,666</u>	<u>27,945</u>	<u>19,259</u>	<u>55,317</u>
<u>22,527,691</u>	<u>21,905,429</u>	<u>21,782,997</u>	<u>22,973,658</u>	<u>22,609,705</u>	<u>22,240,388</u>
856,177	1,607,087	715,406	(1,820,696)	1,417,571	(\$686,765)
(333,417)	(2,972)	(49,029)	(36,942)	(167,132)	(105,789)
<u>\$ 522,760</u>	<u>\$ 1,604,115</u>	<u>\$ 666,377</u>	<u>\$ (1,857,638)</u>	<u>\$ 1,250,439</u>	<u>(\$792,554)</u>

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Fund				
Reserved	\$ 34,084	\$ 16,713	\$ 12,101	\$ 10,270
Unreserved	2,174,591	2,058,002	2,154,967	2,687,017
Nonspendable	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total General Fund</b>	<b><u>2,208,675</u></b>	<b><u>2,074,715</u></b>	<b><u>2,167,068</u></b>	<b><u>2,697,287</u></b>
All Other Governmental Funds				
Reserved	1,109,709	853,100	745,044	880,531
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	11,274,649	9,637,923	11,202,773	14,058,916
Debt Service Funds	17,688	7,160	8,255	7,224
Capital Projects Funds	(3,248)	(796,909)	129,838	2,243,752
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total All Other Governmental Funds</b>	<b><u>12,398,798</u></b>	<b><u>9,701,274</u></b>	<b><u>12,085,910</u></b>	<b><u>17,190,423</u></b>
<b>Total Governmental Funds</b>	<b><u>\$ 14,607,473</u></b>	<b><u>\$ 11,775,989</u></b>	<b><u>\$ 14,252,978</u></b>	<b><u>\$ 19,887,710</u></b>



2007	2008	2009	2010	2011	2012
\$ 3,773	\$ 42,026	\$ 7,037	\$ 140,018	\$ -	\$ -
3,507,137	3,276,213	2,663,058	2,440,631	-	-
-	-	-	-	244,308	218,988
-	-	-	-	865,461	1,185,752
-	-	-	-	1,100,834	1,341,484
<u>3,510,910</u>	<u>3,318,239</u>	<u>2,670,095</u>	<u>2,580,649</u>	<u>2,210,603</u>	<u>2,746,224</u>
741,462	595,560	510,593	533,931	-	-
15,442,758	15,777,513	18,495,623	17,380,905	-	-
7,249	7,266	7,272	7,276	-	-
731,174	439,007	377,431	383,892	-	-
-	-	-	-	380,830	628,507
-	-	-	-	19,174,820	18,190,742
-	-	-	-	50,358	36,867
-	-	-	-	1,455,786	1,902,586
-	-	-	-	(12,422)	(69,040)
<u>16,922,643</u>	<u>16,819,346</u>	<u>19,390,919</u>	<u>18,306,004</u>	<u>21,049,372</u>	<u>20,689,662</u>
<u>\$ 20,433,553</u>	<u>\$ 20,137,585</u>	<u>\$ 22,061,014</u>	<u>\$ 20,886,653</u>	<u>\$ 23,259,975</u>	<u>\$ 23,435,886</u>



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

	2003	2004	2005	2006
<b>Revenues</b>				
Property Taxes	\$ 8,635,631	\$ 8,891,896	\$ 8,971,221	\$ 11,306,421
Sales Tax	5,403,916	5,651,234	5,808,439	5,995,215
Intergovernmental	24,576,545	22,015,512	30,529,026	28,406,355
Charges for Services	3,362,666	3,601,155	3,801,085	4,612,767
Licenses and Permits	121,127	79,326	111,703	108,142
Fines and Forfeitures	172,493	156,024	227,476	255,263
Interest	397,747	274,390	621,232	1,286,644
Other Revenues	3,792,705	3,251,579	2,188,579	1,494,386
<i>Total Revenues</i>	<u>46,462,830</u>	<u>43,921,116</u>	<u>52,258,761</u>	<u>53,465,193</u>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	4,460,906	4,776,331	5,571,186	5,458,138
Judicial	2,479,565	2,420,386	2,399,131	2,498,177
Public Safety	3,854,587	4,128,560	4,806,045	4,326,953
Public Works	5,587,632	5,335,375	4,994,639	5,680,193
Health	2,325,478	2,324,820	2,263,266	2,567,125
Human Services	26,477,643	25,538,505	28,771,969	27,867,281
Conservation and Recreation	4,950	8,382	7,751	12,384
Economic Development and Assistance	20,873	21,352	34,636	213,883
Capital Outlay	973,119	1,480,035	896,122	823,174
<i>Debt Service:</i>				
Principal Retirement	451,665	407,607	462,556	471,985
Interest and Fiscal Charges	213,491	177,422	192,053	179,567
<i>Total Expenditures</i>	<u>46,849,909</u>	<u>46,618,775</u>	<u>50,399,354</u>	<u>50,098,860</u>
Excess of Revenues Over (Under) Expenditures	<u>(387,079)</u>	<u>(2,697,659)</u>	<u>1,859,407</u>	<u>3,366,333</u>
<b><u>Other Financing Sources (Uses):</u></b>				
Sale of Capital Assets	10,350	-	2,830	2,301,400
Proceeds of Bonds	-	-	-	-
Proceeds of Capital Leases	108,825	-	143,896	-
Proceeds from Issuance of Notes	-	-	914,000	-
Proceeds from Premium on Notes	-	-	12,529	-
Transfers - In	1,656,089	1,588,095	1,184,866	1,650,378
Transfers - Out	(1,656,089)	(1,588,095)	(1,188,395)	(1,650,378)
<i>Total Other Sources (Uses)</i>	<u>119,175</u>	<u>-</u>	<u>1,069,726</u>	<u>2,301,400</u>
<i>Net Change in Fund Balances</i>	<u>\$ (267,904)</u>	<u>\$ (2,697,659)</u>	<u>\$ 2,929,133</u>	<u>\$ 5,667,733</u>
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	1.62%	1.38%	1.45%	1.38%

2007	2008	2009	2010	2011	2012
\$ 11,443,813	\$ 11,145,966	\$ 11,197,717	\$ 11,693,835	\$ 12,085,653	\$ 11,162,802
6,250,297	6,358,789	6,413,526	6,735,970	6,810,061	7,335,201
29,615,981	27,666,853	28,706,773	26,543,702	26,633,042	24,087,442
4,390,648	4,441,766	4,549,722	4,772,951	5,650,053	5,256,921
142,145	155,708	165,935	152,889	168,265	160,270
220,772	214,267	250,453	358,125	356,289	357,444
1,595,741	1,179,206	720,332	802,329	173,415	200,907
1,353,714	1,229,484	1,527,849	1,202,350	1,384,143	1,715,132
<u>55,013,111</u>	<u>52,392,039</u>	<u>53,532,307</u>	<u>52,262,151</u>	<u>53,260,921</u>	<u>50,276,119</u>
5,904,759	6,185,898	5,905,164	6,058,987	5,771,779	6,032,282
2,517,781	2,482,446	2,485,919	2,581,531	2,387,848	2,226,535
4,391,001	4,708,679	5,176,314	5,627,638	5,528,198	5,723,483
5,876,922	5,365,178	4,580,965	5,615,145	5,490,075	5,159,020
2,235,215	2,693,208	2,708,952	2,898,067	3,398,529	3,647,196
30,242,028	29,598,522	29,161,984	29,373,095	27,645,287	26,258,264
7,783	47,391	7,016	5,596	52,129	141,761
263,447	46,794	120,179	180,400	53,091	6,282
2,639,293	965,952	881,152	636,443	57,775	302,959
572,853	469,250	505,173	489,219	521,871	533,801
166,391	154,985	122,899	103,367	87,305	70,278
<u>54,817,473</u>	<u>52,718,303</u>	<u>51,655,717</u>	<u>53,569,488</u>	<u>50,993,887</u>	<u>50,101,861</u>
<u>195,638</u>	<u>(326,264)</u>	<u>1,876,590</u>	<u>(1,307,337)</u>	<u>2,267,034</u>	<u>174,258</u>
133,470	2,240	2,090	553	750	1,653
-	-	-	-	24,995	-
216,735	28,056	44,748	94,417	81,687	-
-	-	-	-	-	-
-	-	-	-	-	-
1,649,438	1,831,700	1,135,066	1,129,619	2,080,723	1,427,698
(1,649,438)	(1,831,700)	(1,135,066)	(1,129,619)	(2,080,723)	(1,427,698)
<u>350,205</u>	<u>30,296</u>	<u>46,838</u>	<u>94,970</u>	<u>107,432</u>	<u>1,653</u>
<u>\$ 545,843</u>	<u>\$ (295,968)</u>	<u>\$ 1,923,428</u>	<u>\$ (1,212,367)</u>	<u>\$ 2,374,466</u>	<u>\$ 175,911</u>
1.47%	1.27%	1.28%	1.16%	1.26%	1.27%

**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		Tangible Personal Property		Total		Ratio of		
	Residential/ Agricultural	Assessed Value	Commercial/ Industrial/PU	Public Utility		General Business		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Total Assessed Value To	Weighted Average Tax Rate
				Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value						
2003	\$ 484,129,880	\$ 134,890,430	\$ 1,768,541,026	\$ 70,359,890	\$ 201,018,206	\$ 38,469,814	\$ 153,879,256	\$ 727,850,014	\$ 2,123,438,488	34.28%	\$ 15.63		
2004	490,140,110	139,522,910	1,798,947,248	74,753,240	213,570,007	37,799,952	151,199,808	742,216,212	2,163,717,063	34.30%	15.60		
2005	496,815,920	137,569,360	1,812,438,745	80,860,340	231,017,991	36,745,484	146,981,936	751,991,104	2,190,438,672	34.33%	15.56		
2006	549,868,030	151,550,010	2,003,951,340	84,509,640	241,444,041	25,437,112	101,748,448	811,364,792	2,347,143,829	34.57%	17.41		
2007	559,722,860	149,288,760	2,025,646,198	81,987,560	234,238,459	16,958,075	67,832,300	807,957,255	2,327,716,957	34.71%	17.40		
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		

Source: Athens County Auditor

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b><u>Townships</u></b>										
Athens	8.20	8.20	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Alexander	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Ames	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
Bern	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Canaan	6.60	6.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Carthage	5.70	5.70	5.70	5.70	5.70	8.70	8.70	8.70	8.70	8.70
Dover	11.20	11.20	11.20	11.20	8.70	8.70	8.70	8.70	8.70	8.70
Lee	5.30	5.30	5.30	5.30	6.30	6.30	6.30	6.30	6.30	6.30
Lodi	9.30	9.30	9.30	9.30	9.30	9.30	9.30	10.30	11.05	11.05
Rome	11.70	11.70	11.70	11.70	11.70	15.99	15.99	15.99	15.99	15.99
Troy	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.50	6.20	6.20
Trimble	6.40	6.40	6.40	6.40	6.40	6.40	6.70	6.20	6.20	6.20
Waterloo	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
York	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10
<b><u>School Districts</u></b>										
Alexander Local	38.76	38.76	38.76	38.76	38.76	38.76	37.47	37.27	37.21	37.16
Trimble Local	32.92	32.92	32.92	32.92	32.92	31.77	29.47	29.52	29.45	29.48
Warren Local	35.45	35.50	35.40	34.60	34.60	34.50	35.08	35.08	34.73	34.97
Athens City	64.60	64.60	69.78	69.49	69.52	63.76	61.72	61.70	61.68	61.76
Federal Hocking Local	34.00	34.00	34.00	34.00	30.30	30.30	30.08	30.08	30.01	29.99
Nelsonville-York City	32.20	32.20	34.40	34.44	34.44	34.44	34.44	34.40	34.40	34.30
<b><u>Joint Vocational Schools</u></b>										
Tri-County	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Washington County	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<b><u>Cities</u></b>										
Athens	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Nelsonville	10.80	10.80	10.80	10.80	10.80	9.00	9.00	9.00	9.00	9.00
<b><u>Villages</u></b>										
Albany	8.00	8.00	8.00	8.50	8.50	8.50	7.50	9.00	9.00	9.00
Amesville	18.50	18.50	18.50	18.50	22.50	22.50	22.50	22.50	22.50	22.50
Chauncey	7.90	7.90	7.90	2.90	7.90	7.90	7.90	7.90	7.90	7.90
Coolville	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Glouster	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	16.20	16.20
Jacksonville	19.50	19.50	16.30	19.50	19.50	19.50	19.50	19.50	19.50	19.50
Trimble	20.70	20.70	20.70	20.70	16.10	16.10	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	12.20	12.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<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>										
2000, 2005, 2010 T.B. Hospital - 5 Years										
Residential/Agricultural Real	0.19	0.19	0.19	0.17	0.17	0.17	0.15	0.15	0.15	0.15
Commercial/Industrial and P.U. Real	0.22	0.22	0.23	0.21	0.22	0.22	0.18	0.18	0.18	0.18
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
2002, 2007 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.62	0.62	0.62	0.57	0.57	0.57	0.51	0.51	0.51	0.51
Commercial/Industrial and P.U. Real	0.67	0.68	0.68	0.64	0.65	0.65	0.54	0.55	0.55	0.56
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 Senior Citizens - 5 Years										
Residential/Agricultural Real								0.25	0.25	0.25
Commercial/Industrial and P.U. Real								0.25	0.25	0.25
General Business and P.U. Personal								0.25	0.25	0.25
1997, 2005 Children Services - 10 Years										
Residential/Agricultural Real	1.11	1.11	1.11	2.74	2.74	2.74	2.43	2.44	2.44	2.45
Commercial/Industrial and P.U. Real	1.27	1.27	1.28	2.81	2.87	2.88	2.36	2.43	2.44	2.47
General Business and P.U. Personal	1.50	1.50	1.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2000, 2010 Children Services - 10 Years										
Residential/Agricultural Real	1.66	1.66	1.66	1.52	1.51	1.51	1.34	1.35	1.35	0.67
Commercial/Industrial and P.U. Real	1.81	1.80	1.82	1.70	1.74	1.75	1.43	1.47	1.48	0.75
General Business and P.U. Personal	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00
1977 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	0.29	0.24	0.24							
Commercial/Industrial and P.U. Real	0.36	0.36	0.36							
General Business and P.U. Personal	1.00	1.00	1.00							
2001 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.49	1.50	1.49	1.36	1.36	1.37	1.21	1.21	1.21	1.22
Commercial/Industrial and P.U. Real	1.63	1.62	1.64	1.53	1.56	1.57	1.29	1.33	1.33	1.34
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
1994, 2005 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.16	1.16	1.16	2.61	2.61	2.60	2.31	2.31	2.32	2.33
Commercial/Industrial and P.U. Real	1.38	1.38	1.39	2.67	2.72	2.74	2.24	2.31	2.32	2.34
General Business and P.U. Personal	1.85	1.85	1.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85
2002, 2010 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.49	1.49	1.50	1.37	1.37	1.37	1.21	1.21	1.80	1.30
Commercial/Industrial and P.U. Real	1.63	1.63	1.64	1.53	1.56	1.57	1.29	1.33	1.80	1.30
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.30
1999, 2004, 2009 EMS - 5 Years										
Residential/Agricultural Real	0.37	0.37	0.37	0.34	0.34	0.34	0.30	0.30	0.30	0.30
Commercial/Industrial and P.U. Real	0.42	0.42	0.43	0.40	0.41	0.41	0.33	0.35	0.35	0.35
General Business and P.U. Personal	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
2000, 2005, 2010 EMS - 5 Years										
Residential/Agricultural Real	0.83	0.83	0.83	0.76	0.76	0.76	0.67	0.67	0.67	0.68
Commercial/Industrial and P.U. Real	0.90	0.90	0.91	0.85	0.87	0.87	0.71	0.74	0.74	0.75
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
2002, 2007 EMS - 5 Years										
Residential/Agricultural Real	0.83	0.83	0.83	0.76	0.76	0.76	0.67	0.67	0.68	0.69
Commercial/Industrial and P.U. Real	0.90	0.90	0.91	0.85	0.87	0.87	0.71	0.74	0.74	0.75
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)*

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b>Voted Millage - by levy</b>										
1997, 2007 Health - 10 Years										
Residential/Agricultural Real	0.22	0.22	0.22	0.20	0.20	0.30	0.27	0.27	0.27	0.27
Commercial/Industrial and P.U. Real	0.25	0.25	0.25	0.24	0.24	0.30	0.25	0.25	0.25	0.26
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	0.22	0.22	0.22	0.20	0.20	0.20	0.18	0.30	0.30	0.30
Commercial/Industrial and P.U. Real	0.25	0.25	0.25	0.24	0.24	0.25	0.20	0.30	0.30	0.30
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
2000, 2010 Health - 10 Years										
Residential/Agricultural Real	0.33	0.33	0.33	0.30	0.30	0.30	0.27	0.27	0.40	0.40
Commercial/Industrial and P.U. Real	0.36	0.36	0.36	0.34	0.35	0.35	0.29	0.29	0.40	0.40
General Business and P.U. Personal	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
2002 317 Board - 10 Years										
Residential/Agricultural Real	0.91	0.90	0.85	0.81	0.80	0.77	0.72	0.72	0.71	0.72
Commercial/Industrial and P.U. Real	0.94	0.94	0.91	0.87	0.89	0.87	0.76	0.77	0.77	0.78
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	0.75	0.74	0.70	0.67	0.66	0.63	0.94	0.94	0.93	0.94
Commercial/Industrial and P.U. Real	0.86	0.86	0.84	0.80	0.82	0.81	0.87	0.88	0.88	0.90
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
<b>Total Voted Millage - By Type of Property</b>										
Residential/Agricultural Real	12.47	12.41	12.32	14.38	14.35	14.39	13.18	13.57	14.29	13.18
Commercial/Industrial and P.U. Real	13.85	13.84	13.90	15.68	16.01	16.11	13.45	14.17	14.78	13.68
General Business and P.U. Personal	16.50	16.50	16.50	18.00	18.00	18.00	18.00	18.25	18.25	16.75
<b>Total Millage - By Type of Property</b>										
Residential/Agricultural Real	14.77	14.71	14.62	16.68	16.65	16.69	15.48	15.87	16.59	15.48
Commercial/Industrial and P.U. Real	16.15	16.14	16.20	17.98	18.31	18.41	15.75	16.47	17.08	15.98
General Business and P.U. Personal	18.80	18.80	18.80	20.30	20.30	20.30	20.30	20.55	20.55	19.05

**Table 7 A**  
**Athens County, Ohio**  
*Principal Taxpayers*  
*Real Estate Tax*  
*January 1, 2011 and January 1, 2002*

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	January 1, 2011	
		<u>Assessed Value</u>	<u>Percent of Real Property Assessed Value</u>
Ohio University	Retail Shopping	\$ 8,840,960	1.05%
AAC Athens, LLC	Apartments	7,413,890	0.88%
Hallmark Athens Student Housing, LLC	Apartments	4,841,340	0.57%
Athens 08, LLC	Clinic	3,719,890	0.44%
Sheltering Arms Hospital	Hospital	3,513,980	0.42%
Hayes Cornwell, LTD.	Apartments	2,438,560	0.29%
McCoady Properties LTD	Retail Shopping/Apartments	2,326,870	0.27%
Inn-Ohio of Athens, Inc	Hotel/Motel	2,226,160	0.26%
City of Athens	Parking Garage, etc.	1,991,130	0.24%
Diversified Properties	Apartments	1,950,480	0.23%
<b>Total Top Ten</b>		<b>39,263,260</b>	<b>4.65%</b>
<b>Total All Others</b>		<b>804,505,630</b>	<b>95.35%</b>
<b>Total Assessed Value</b>		<b>\$ 843,768,890</b>	<b>100.00%</b>

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	January 1, 2002	
		<u>Assessed Value</u>	<u>Percent of Real Property Assessed Value</u>
Ohio University (Athens Mall)	Retail Shopping	\$ 6,522,800	1.05%
University Mall Limited Partnership	Retail Shopping	4,634,830	0.75%
AAC Athens LLC.	Apartments	4,069,060	0.66%
Continental 72 Fund LLC.	Retail Shopping	2,456,440	0.40%
Scott RML Co. (McBee Systems, Inc.)	Printing & Binding	2,072,060	0.33%
Inn-Ohio of Athens Inc.	Hotel/Motel	1,903,690	0.31%
The President and Trustee of the Ohio University (Bromley Hall)	Apartments	1,611,440	0.26%
Athens City	Parking Garage, etc.	1,609,980	0.26%
McCoady Properties LTD.	Apartments	1,634,540	0.26%
R. Leslie Cornwell	Apartments/Commercial	1,542,150	0.25%
<b>Total Top Ten</b>		<b>28,056,990</b>	<b>4.53%</b>
<b>Total All Others</b>		<b>590,830,410</b>	<b>95.47%</b>
<b>Total Assessed Value</b>		<b>\$ 618,887,400</b>	<b>100.00%</b>

Real property taxes paid in 2012 are based on January 1, 2011 values.  
Real property taxes paid in 2003 are based on January 1, 2002 values.

Source: Athens County Auditor

**Table 7 B**  
**Athens County, Ohio**  
*Principal Taxpayers*  
*Public Utilities Tangible Personal Property Tax*  
*January 1, 2011 and January 1, 2002*

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2011	
		Assessed Value	Percent of Public Utility Assessed Value
Columbus Southern Power Company	Electric	\$ 48,967,820	55.80%
Texas Eastern Transmission Corp	Natural Gas	23,253,610	26.50%
Tennessee Gas Pipeline	Natural Gas	9,338,890	10.64%
Columbia Gas Transmission Corp	Natural Gas	2,307,150	2.63%
Columbia Gas of Ohio Inc.	Natural Gas	2,262,030	2.58%
Ohio Power Co.	Electric	773,800	0.88%
Buckeye Rural Electric Co. Inc	Electric	727,020	0.83%
Washington Electric CO OP Inc.	Electric	91,710	0.10%
Ohio Oil Gathering Corp II	Petroleum	19,110	0.02%
General Electric Capital Commercial Inc.	Electric	6,090	0.01%
<b>Total Top Ten</b>		<b>87,747,230</b>	<b>99.99%</b>
<b>Total All Others</b>		<b>8,140</b>	<b>0.01%</b>
<b>Total Assessed Value</b>		<b>\$ 87,755,370</b>	<b>100.00%</b>

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2002	
		Assessed Value	Percent of Public Utility Assessed Value
Columbus Souther Power Co.	Electric	\$ 30,798,250	43.69%
Texas Eastern Transmission	Natural Gas	17,263,150	24.49%
Verizon North Inc.	Communications	6,883,690	9.77%
Tennessee Gas Pipeline	Natural Gas	4,542,010	6.44%
Columbia Gas Transmission Corp.	Natural Gas	1,904,390	2.70%
Columbus Gas of Ohio, Inc.	Natural Gas	1,791,620	2.54%
Ohio Telephone & Telegraph	Communications	1,170,660	1.66%
Norfolk Southern	Transportation	1,038,080	1.47%
Ohio Bell Telephone Co.	Communications	716,990	1.02%
Western Reserve Telephone	Communications	709,830	1.01%
<b>Total Top Ten</b>		<b>66,818,670</b>	<b>94.79%</b>
<b>Total All Others</b>		<b>3,674,130</b>	<b>5.21%</b>
<b>Total Assessed Value</b>		<b>\$ 70,492,800</b>	<b>100.00%</b>

Public utility tangible personal property tax paid in 2012 is based on values listed on December 31, 2011.

Public utility tangible personal property tax paid in 2003 is based on values listed on December 31, 2002.

Source: Athens County Auditor

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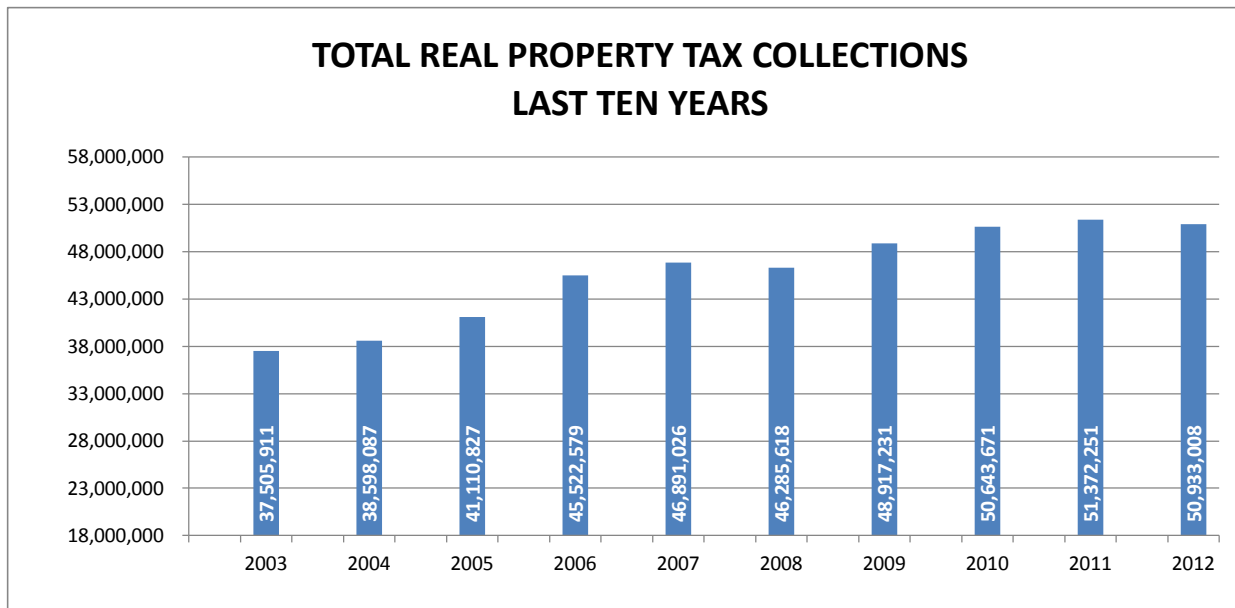
**Table 8**  
**Athens County, Ohio**  
*Real Property Tax Levies and Collections (1)*  
*Last Ten Years*

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
2003	\$ 37,672,700	\$ 35,919,317	95.35%	\$ 1,586,594	\$ 37,505,911	99.56%	\$ 2,765,109	7.34%
2004	38,717,471	36,830,128	95.13%	1,767,959	38,598,087	99.69%	3,248,693	8.39%
2005	41,628,056	39,721,196	95.42%	1,389,631	41,110,827	98.76%	3,267,185	7.85%
2006	46,193,254	43,446,399	94.05%	2,076,180	45,522,579	98.55%	4,153,093	8.99%
2007	46,866,406	44,370,240	94.67%	2,520,786	46,891,026	100.05%	4,621,440	9.86%
2008	46,230,481	43,781,124	94.70%	2,504,494	46,285,618	100.12%	4,642,003	10.04%
2009	49,246,866	46,390,605	94.20%	2,526,626	48,917,231	99.33%	5,310,025	10.78%
2010	50,769,784	47,925,115	94.40%	2,718,556	50,643,671	99.75%	5,915,835	11.65%
2011	51,693,727	48,842,695	94.48%	2,529,556	51,372,251	99.38%	6,227,285	12.05%
2012	51,064,227	48,201,972	94.39%	2,731,036	50,933,008	99.74%	6,876,743	13.47%

Source: Athens County Auditor

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

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



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

Year	Governmental Activities					Business-Type Activities					Total Primary Government	Percentage of Estimated Actual Value	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Sales Tax Notes	OWDA Loans	Capital Leases	General Obligation Bonds	Revenue Anticipation Bonds	OWDA Loans	Rural Development (FmHA) Loans	Revenue Anticipation Bonds	General Obligation Bonds				
2003	\$ 2,840,000	\$ -	\$ 1,041,709	\$ 90,896	\$ 120,000	\$ 612,000	\$ 681,923	\$ 47,000	\$ 5,433,528	0.420%	\$ 84.40			
2004	2,540,000	-	977,295	39,395	120,000	612,000	639,629	45,200	4,973,519	0.371%	78.71			
2005	2,230,000	914,000	910,069	97,961	118,800	605,600	608,437	43,300	5,528,167	0.252%	89.07			
2006	1,905,000	886,000	839,907	49,138	117,400	599,000	589,323	41,300	5,027,068	0.214%	81.27			
2007	1,560,000	854,000	766,682	143,246	116,100	592,000	569,151	39,200	4,640,379	0.199%	73.34			
2008	1,275,000	821,000	690,258	96,475	114,700	584,800	547,856	37,000	4,167,089	0.178%	65.88			
2009	975,000	787,000	610,498	49,810	113,200	577,200	525,373	34,700	3,672,781	0.139%	58.27			
2010	665,000	752,000	527,255	83,251	111,600	569,200	501,632	32,300	3,242,238	0.122%	50.05			
2011	361,384	715,000	440,377	95,556	110,000	561,000	476,561	29,700	2,789,578	0.105%	43.08			
2012	16,497	677,000	349,705	35,314	108,300	552,300	450,078	27,000	2,216,194	0.083%	34.46			

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			
2003	\$ 2,840,000	\$ 6,569	\$ 2,833,431	\$ 120,000	\$ 97,601	\$ 22,399	\$ 2,855,830	0.134%	44.01
2004	2,540,000	6,579	2,533,421	120,000	105,253	14,747	2,548,168	0.118%	40.09
2005	2,230,000	6,614	2,223,386	118,800	105,179	13,621	2,237,007	0.102%	35.83
2006	1,905,000	6,634	1,898,366	117,400	89,820	27,580	1,925,946	0.082%	30.69
2007	1,560,000	6,654	1,553,346	116,100	83,310	32,790	1,586,136	0.068%	24.55
2008	1,275,000	6,668	1,268,332	114,700	70,740	43,960	1,312,292	0.056%	20.05
2009	975,000	6,673	968,327	113,200	98,444	14,756	983,083	0.037%	15.36
2010	665,000	6,677	658,323	111,600	123,473	(11,873)	646,450	0.024%	10.16
2011	361,384	-	361,384	110,000	157,337	(47,337)	314,047	0.012%	5.58
2012	16,497	-	16,497	108,300	179,537	(71,237)	(54,740)	-0.002%	0.26

Source: Athens County Auditor

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

Year	(1) Gross Revenue	Less:		Bond Debt Service		OWDA Loan Debt Service		Coverage
		Operating Expenses, Net of Depreciation	Net Available Revenue	Principal	Interest	Principal	Interest	
<i>Plains Sewer</i>								
2003	\$ 626,213	\$ 273,980	\$ 352,233	\$ -	\$ -	\$ 133,785	\$ 39,105	\$ 2.04
2004	323,809	197,524	126,285	-	-	40,266	35,242	1.67
2005	355,521	196,221	159,300	-	-	29,122	32,817	2.57
2006	301,949	287,466	14,483	-	-	17,002	31,369	0.30
2007	368,484	213,816	154,668	-	-	18,019	30,352	3.20
2008	326,922	188,018	138,904	-	-	19,098	29,273	2.87
2009	331,804	273,884	57,920	-	-	20,242	28,128	1.20
2010	333,481	244,457	89,024	-	-	21,455	26,916	1.84
2011	308,937	240,644	68,293	-	-	22,740	25,631	1.41
2012	382,008	314,424	67,584	-	-	24,103	24,271	1.40
<i>Buchtel Water</i>								
2003	158,012	85,092	72,920	-	-	1,989	1,570	20.49
2004	133,000	109,710	23,290	-	-	2,028	1,531	6.54
2005	130,940	99,893	31,047	-	-	2,070	1,489	8.72
2006	152,604	97,766	54,838	-	-	2,111	1,448	15.41
2007	138,058	86,429	51,629	-	-	2,153	1,406	14.51
2008	103,923	109,544	(5,621)	-	-	2,197	1,363	(1.58)
2009	90,662	103,412	(12,750)	-	-	2,241	1,319	(3.58)
2010	88,119	130,558	(42,439)	-	-	2,286	1,273	(11.92)
2011	88,721	136,699	(47,978)	-	-	2,331	1,228	(13.48)
2012	82,956	181,703	(98,747)	-	-	2,380	1,181	(27.73)
<i>Buchtel Sewer</i>								
2003	183,083	110,893	72,190	-	30,864	-	-	2.34
2004	147,502	106,909	40,593	-	32,940	-	-	1.23
2005	160,496	120,259	40,237	7,600	32,940	-	-	0.99
2006	142,309	117,312	24,997	8,000	32,598	-	-	0.62
2007	154,188	88,420	65,768	8,300	32,238	-	-	1.62
2008	141,625	113,989	27,636	8,600	31,865	-	-	0.68
2009	167,470	99,463	68,007	9,100	31,478	-	-	1.68
2010	166,431	91,193	75,238	9,600	31,068	-	-	1.85
2011	173,470	99,465	74,005	9,800	30,341	-	-	1.84
2012	166,196	103,715	62,481	10,400	29,882	-	-	1.55
						Rural Development Loan Debt Service		
						Principle	Interest	
<i>Plains Water</i>								
2003	517,967	484,607	33,360	-	-	1,800	2,440	7.87
2004	476,543	481,454	(4,911)	-	-	1,800	2,350	(1.18)
2005	532,611	522,336	10,275	-	-	1,900	2,260	2.47
2006	492,895	595,071	(102,176)	-	-	2,000	2,165	(24.53)
2007	602,200	881,393	(279,193)	-	-	2,100	2,065	(67.03)
2008	575,877	532,867	43,010	-	-	2,200	1,960	10.34
2009	600,122	559,317	40,805	-	-	2,300	1,850	9.83
2010	603,274	555,319	47,955	-	-	2,400	1,735	11.60
2011	595,552	520,638	74,914	-	-	2,600	1,572	17.96
2012	647,217	573,296	73,921	-	-	2,700	1,440	17.86

(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, 2012*

<u>Political Subdivisions</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable to County (2)</u>	<u>Amount of Direct and Overlapping Debt</u>
Direct:			
Athens County	\$ 1,078,516	100.00%	\$ 1,078,516
Overlapping:			
School Districts wholly within the County			
Athens City School District	7,957,168	100.00%	7,957,168
Entities not wholly within the County			
Alexander Local School District	3,391,642	86.99%	2,950,271
Federal Hocking Local School District	172,000	99.43%	171,027
Nelsonville-York City School District	2,658,225	85.58%	2,274,984
Trimble Local School District	<u>273,770</u>	97.39%	<u>266,618</u>
Sub-Total Overlapping Districts	<u>14,452,805</u>		<u>13,620,068</u>
Grand Total	<u>\$ 15,531,321</u>		<u>\$ 14,698,584</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 2012 collection year.

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Assessed Valuation	<u>\$ 727,850,014</u>	<u>\$ 742,216,212</u>	<u>\$ 751,991,104</u>	<u>\$ 811,364,792</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>\$ 16,696,250</u>	<u>\$ 17,055,405</u>	<u>\$ 17,299,778</u>	<u>\$ 18,784,120</u>
Amount of Debt Applicable to Debt Limit General Obligation Bonds	2,840,000	2,540,000	2,230,000	1,905,000
Less Amount Available in Debt Service	<u>(6,569)</u>	<u>(6,579)</u>	<u>(6,614)</u>	<u>(6,634)</u>
Amount of Debt Subject to Limit	<u>2,833,431</u>	<u>2,533,421</u>	<u>2,223,386</u>	<u>1,898,366</u>
Legal Debt Margin	<u>\$ 13,862,819</u>	<u>\$ 14,521,984</u>	<u>\$ 15,076,392</u>	<u>\$ 16,885,754</u>
Legal Debt Margin as a Percentage of the Debt Limit	83.03%	85.15%	87.15%	89.89%
Unvoted Debt Limit - 1% of Assessed Valuation	\$ 7,278,500	\$ 7,422,162	\$ 7,519,911	\$ 8,113,648
Amount of Debt Subject to Limit	<u>2,833,431</u>	<u>2,533,421</u>	<u>2,223,386</u>	<u>1,898,366</u>
Unvoted Legal Debt Margin	<u>\$ 4,445,069</u>	<u>\$ 4,888,741</u>	<u>\$ 5,296,525</u>	<u>\$ 6,215,282</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	61.07%	65.87%	70.43%	76.60%

Source: Athens County Auditor

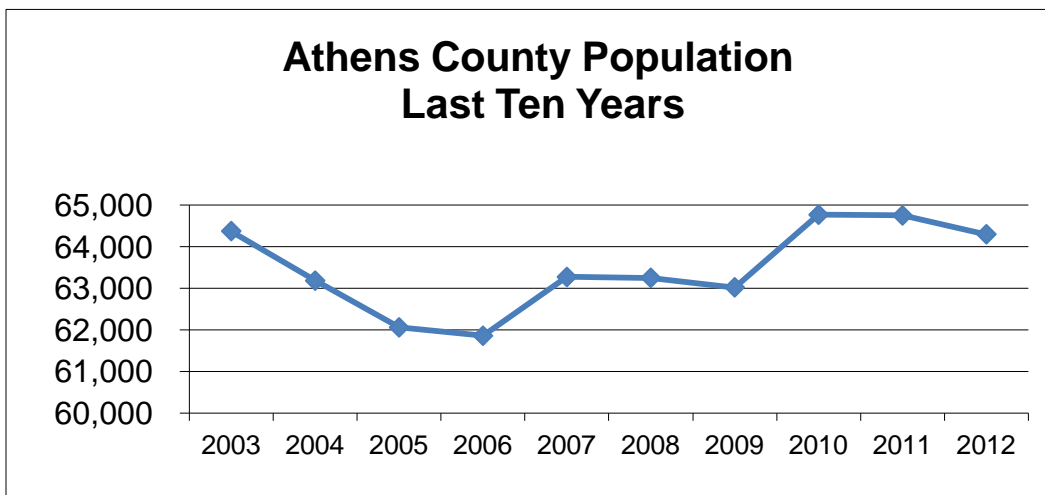
<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>\$ 807,957,255</u>	<u>\$ 812,527,814</u>	<u>\$ 921,475,860</u>	<u>\$ 929,198,860</u>	<u>\$ 930,750,790</u>	<u>\$ 931,524,260</u>
<u>\$ 18,698,931</u>	<u>\$ 18,813,195</u>	<u>\$ 21,536,897</u>	<u>\$ 21,729,972</u>	<u>\$ 21,768,770</u>	<u>\$ 21,788,107</u>
<u>1,560,000</u> <u>(6,654)</u>	<u>1,275,000</u> <u>(6,668)</u>	<u>975,000</u> <u>(6,673)</u>	<u>665,000</u> <u>(6,677)</u>	<u>361,384</u> <u>(6,680)</u>	<u>16,497</u> <u>(1,431)</u>
<u>1,553,346</u>	<u>1,268,332</u>	<u>968,327</u>	<u>658,323</u>	<u>354,704</u>	<u>15,066</u>
<u>\$ 17,145,585</u>	<u>\$ 17,544,863</u>	<u>\$ 20,568,570</u>	<u>\$ 21,071,649</u>	<u>\$ 21,414,066</u>	<u>\$ 21,773,041</u>
91.69%	93.26%	95.50%	96.97%	98.37%	99.93%
<u>\$ 8,079,573</u>	<u>\$ 8,125,278</u>	<u>\$ 9,214,759</u>	<u>\$ 9,291,989</u>	<u>\$ 9,307,508</u>	<u>\$ 9,315,243</u>
<u>1,553,346</u>	<u>1,268,332</u>	<u>968,327</u>	<u>658,323</u>	<u>354,704</u>	<u>15,066</u>
<u>\$ 6,526,227</u>	<u>\$ 6,856,946</u>	<u>\$ 8,246,432</u>	<u>\$ 8,633,666</u>	<u>\$ 8,952,804</u>	<u>\$ 9,300,177</u>
80.77%	84.39%	89.49%	92.92%	96.19%	99.84%

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

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate*
2003	64,380	\$ 1,293,609,000	\$ 20,477	6.3%
2004	63,187	1,340,500,000	21,551	6.2%
2005	62,062	1,360,165,000	21,928	5.8%
2006	61,860	1,393,133,000	22,030	5.5%
2007	63,275	1,445,001,000	22,864	6.2%
2008	63,255	1,577,251,000	24,957	7.4%
2009	63,026	1,641,290,000	26,041	8.9%
2010	64,774	1,689,949,000	26,090	8.4%
2011	64,757	1,767,907,000	27,296	7.6%
2012	64,304	N/A	N/A	6.6%

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

\* Figures Updated as of May 2013 according to Bureau of Economic Analysis website.



**Table 15**  
**Athens County, Ohio**  
*Principal Employers*  
2012 and 2001\*

Employer	Nature of Business	2012			2001		
		Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	Percentage of Total Employment
Ohio University	Education	3,795	1	13.13%	2,654	1	9.47%
O' Bleness Memorial Hospital + UMA	Health Care	675	2	2.34%	425	7	1.52%
Athens County Government	Government	590	3	2.04%	677	2	2.42%
Hocking College	Education	500	4	1.73%	470	4	1.68%
Athens City Bd of Ed	Education	361	5	1.25%	450	6	1.61%
Wal-Mart Stores Inc	Trade	375	6	1.30%			
Rocky Brands	Manufacturing	315	7	1.09%			
Doctor's Hospital of Nelsonville	Health Care	300	8	1.04%			
Alexander Local Bd of Ed	Education	195	9	0.67%			
City of Athens	Government	170	10	0.59%			
Southern Ohio Coal	Mining				672	3	2.40%
Career Connections	Employment Services				450	5	1.61%
State Employees (Excluding Ed.)	Government				391	8	1.39%
TS Trim Industries	Manufacturing				305	9	1.09%
McBee Systems	Manufacturing				291	10	1.04%
Total		<u>7,276</u>		<u>25.18%</u>	<u>6,785</u>		<u>24.23%</u>
Total Employment within the County		<u>28,900</u>			<u>28,030</u>		

Source: Athens Area Chamber of Commerce

\* 2003 information was unavailable.

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

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

Source: Athens County Auditor

Each part-time employee counts as .5

2007	2008	2009	2010	2011	2012
7.0	6.5	6.5	6.5	6.5	6.5
15.5	16.5	16.5	13.0	13.0	12.5
5.0	5.0	5.0	5.0	4.0	4.0
20.0	20.0	19.0	19.0	16.0	17.5
1.0	1.0	1.0	1.0	1.0	1.0
7.0	7.0	7.0	7.0	8.0	8.5
4.0	4.0	4.0	4.0	4.0	4.0
2.0	2.0	2.0	2.0	2.0	2.0
6.0	6.0	6.0	6.0	6.0	6.0
12.0	13.0	13.0	13.0	12.5	12.0
1.0	1.0	1.0	1.0	1.0	1.0
15.0	15.0	15.0	12.0	13.0	12.5
5.5	4.5	4.5	3.5	4.0	3.0
4.0	5.0	5.0	5.0	5.0	5.0
6.0	5.0	5.0	5.0	6.5	6.0
3.5	3.5	3.5	3.5	3.5	3.5
2.0	1.5	1.5	1.5	1.5	1.5
29.0	27.0	30.0	30.5	30.0	30.0
1.0	1.5	2.0	2.0	2.0	1.5
16.0	16.0	15.0	16.0	17.5	16.5
27.0	28.0	26.0	26.0	26.0	24.0
2.0	2.0	2.0	2.0	-	-
3.5	3.5	4.0	4.0	4.0	4.0
3.5	3.0	3.0	4.0	4.0	4.5
26.0	26.0	22.0	21.0	20.0	19.0
22.0	20.0	19.0	19.0	19.0	22.0
-	-	-	2.0	46.0	49.5
3.0	3.0	3.0	3.0	3.5	3.5
1.0	1.0	1.0	1.0	1.0	1.0
11.0	9.0	9.0	9.0	8.0	8.0
5.0	5.5	5.0	5.5	5.0	5.0
-	-	-	-	-	-
4.0	5.0	4.0	3.0	3.0	2.5
-	-	-	-	1.5	1.0
118.0	116.0	92.0	90.0	74.0	70.0
19.0	19.0	18.0	18.0	15.0	15.0
75.0	74.5	68.5	73.0	72.5	72.0
87.5	88.5	94.5	91.5	90.0	86.0
<u>570.0</u>	<u>565.0</u>	<u>533.5</u>	<u>528.5</u>	<u>549.5</u>	<u>541.5</u>

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

	2005	2006	2007	2008	2009	2010	2011	2012
General Government								
Legislative and Executive								
County Commissioners								
Number of resolutions	24	31	23	22	28	18	17	25
Number of meetings	54	54	53	53	57	54	53	55
Auditor								
Number of non-exempt conveyances	1,144	1,133	1,261	908	760	783	816	881
Number of exempt conveyances	789	814	880	917	649	570	715	652
Number of real estate transfers	1,933	1,947	2,140	1,825	1,409	1,353	1,531	1,533
Number of personal property returns-inter-co	823	804	950	80	22	23	-	-
Number of personal property returns-local	260	220	172	9	-	-	-	-
Number of expense checks used	32,279	33,406	32,523	31,194	28,433	28,315	26,783	25,395
Number of payroll checks used	17,032	17,501	16,954	17,333	16,707	16,573	17,658	17,006
Number of vendors licenses issued	122	124	97	100	65	87	60	55
Treasurer								
Number of tax bill envelopes mailed Real	28,083	30,862	32,520	30,549	29,941	30,056	29,998	25,040
Number of tax bill envelopes mailed Real Delq	-	2,269	2,163	2,308	2,370	2,356	2,324	2,305
Number of tax bill envelopes mailed MH	8,221	6,861	6,819	6,443	6,324	6,236	6,191	5,940
Number of tax bill envelopes mailed PPT	533	555	466	475	22	20	42	31
Return on portfolio-weighted yield	3.89%	3.89%	4.98%	3.26%	2.05%	1.52%	0.96%	0.40%
Prosecuting Attorney								
Number of cases-criminal	373	482	515	578	461	513	490	521
Number of township requests	100	90	100	200	175	194	190	188
Board of Election								
Number of registered voters	10,164,465	42,504	42,977	49,034	48,246	49,440	49,726	47,858
Number of voters last general election	14,598	20,402	11,486	31,645	12,534	17,513	16,566	28,003
Percentage of registered voters that voted	33.61%	48.00%	26.73%	64.54%	25.98%	35.42%	33.31%	58.52%
Recorder								
Number of deeds recorded	2,708	2,580	2,711	2,443	1,930	2,090	1,921	2,386
Number of mortgages recorded	5,609	5,189	4,875	4,229	4,339	3,985	3,476	3,901
Number of liens recorded	218	281	294	298	260	287	268	240
Number of leases recorded	179	217	148	115	76	53	246	269
Number of power of attorneys recorded	179	162	163	113	149	117	95	93
Number of partnerships recorded	-	4	1	2	-	-	1	-
Number of military discharges recorded	20	21	19	12	8	12	11	20
Number of plats recorded	15	14	12	10	5	-	-	2
Number of miscellaneous recorded	75	123	104	81	75	110	111	159
Building and Grounds								
Number of buildings	66	66	66	66	66	66	66	66

Source: Various Athens County Departments

Information is not available for years prior to 2005.



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

	2005	2006	2007	2008	2009	2010	2011	2012
General Government								
Judicial								
Clerk of Courts/Common Pleas Court								
Number of civil cases filed	373	475	803	526	453	339	356	483
Number of criminal cases filed	414	482	515	509	461	489	490	522
Juvenile Court								
Number of unruly cases filed	78	77	60	50	53	43	44	31
Number of delinquent cases filed	442	297	315	363	280	226	207	149
Number of traffic cases filed	299	305	290	234	261	215	178	197
Number of neglected, dependent and abused children dispositions cases filed	59	72	70	63	76	91	33	75
Number of paternity/support cases filed	188	220	185	189	193	176	145	116
Number of other cases filed	86	131	96	84	100	109	133	114
Probate Court								
Number of civil cases filed	11	8	5	5	13	11	4	3
Municipal Court								
Number of civil cases filed	999	1,279	1,311	1,332	1,310	1,131	1,195	941
Number of criminal cases filed	3,443	3,962	2,934	2,883	3,211	3,139	3,404	3,610
Number of traffic cases filed	6,293	6,003	5,719	6,205	7,140	8,168	8,159	10,677
Law Library								
Number of volumes in collection	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Public Safety								
Coroner								
Number of cases investigated	93	80	72	82	72	74	76	71
Number of autopsies performed	20	23	26	23	39	40	51	45
Number of toxicology without autopsy	N/A	6	6	0	-	-	-	-
Number of toxicology collected for Ohio State Highway Patrol	N/A	5	1	8	3	-	-	-
Sheriff								
Number of incidents reported	6,973	6,992	6,444	6,726	7,693	5,529	18,202	12,938
Number of papers served	4,000	4,061	4,273	4,729	5,201	4,891	5,344	5,675
Number of transport hours	6,240	6,240	6,240	6,240	6,240	6,240	6,656	4,160
Number of court security hours	6,240	6,240	6,240	6,240	6,240	6,240	6,240	6,240
911 Emergency Communications								
Number of calls received	11,000	11,000	11,000	11,040	27,212	44,077	84,620	140,067
Public Works								
County Engineer								
Miles of roads resurfaced	61.85	57.34	61.00	24.27	5.60	43.63	26.44	29.09
Number of bridges replaced/improved	3	0	0	7	5	4	3	24
Number of culverts built/replaced/improved	137	140	137	140	111	10	20	21

Source: Various Athens County Departments

Information is not available for years prior to 2005.

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

	2005	2006	2007	2008	2009	2010	2011	2012
<b>Health</b>								
<b>Dog and Kennel</b>								
Number of dog licenses issued	6,972	8,026	7,927	9,088	10,231	9,884	10,129	9,911
Number of kennel licenses issued	812	838	1,063	1,508	411	262	345	329
<b>Sewer Districts</b>								
Average monthly sewage treated (gallons)	10,164,465	10,931,919	11,106,000	12,488,000	6,741,000	11,524,000	12,630,000	10,777,000
Number of tap-ins	1,278	1,580	1,592	1,444	1,464	1,335	1,396	1,426
Number of customers	1,567	1,580	1,592	1,444	1,464	1,335	1,396	1,426
<b>Water Districts</b>								
Average monthly water billed	\$ 36,121	\$ 52,558	\$ 40,788	\$ 55,157	\$ 61,678	\$ 58,534	\$ 59,256	\$ 59,588
Number of tap-ins	1,202	1,494	1,520	1,417	1,436	1,402	1,446	1,476
Number of customers	1,482	1,494	1,520	1,417	1,436	1,402	1,446	1,476
<b>Human Services</b>								
<b>Veteran's Services</b>								
Number of clients served	13,857	12,570	13,144	3,601	2,542	2,255	2,985	2,162
Amount of benefits paid to county residents	\$ 261,073	\$ 263,266	\$ 276,115	\$ 296,158	\$ 280,005	\$ 360,597	\$ 376,134	\$ 339,493
<b>Job &amp; Family Services</b>								
Average monthly client count - food stamps	6,932	6,754	7,694	8,676	9,414	10,639	11,332	11,431
Average monthly client count - day care families	172	203	281	N/A	N/A	N/A	N/A	N/A
Average monthly client count - day care children	227	267	254	250	246	230	226	142
Average monthly client count - WIA	175	217	180	302	236	167	135	139
Average monthly client count - HEAP adults	200	289	662	N/A	N/A	N/A	N/A	N/A
Average monthly client count - HEAP children	238	350	740	N/A	N/A	N/A	N/A	N/A
Average yearly client count - job placement	91	122	669	986	878	868	1,117	1,402
<b>Child Support Enforcement</b>								
Average yearly active support orders	3,526	3,521	4,438	4,439	4,543	4,475	4,214	4,281
Percentage collected	62.30%	64.61%	64.61%	62.75%	62.65%	61.96%	63.27%	62.14%
<b>Children Services</b>								
Average monthly client count - foster care (Includes residential, relative, therapeutic)	105	114	101	105	106	110	77	78
Average monthly client count - adoption	118	46	42	35	36	48	33	25
Average In-home (Voluntary, Protective Service Order, Posittract)	124	105	129	122	79	53	60	48
<b>ACBDD (Beacon School)</b>								
Number of students enrolled								
Early intervention program	35	42	57	95	98	105	87	76
Preschool	14	12	11	15	13	18	14	11
School Age	40	40	40	40	40	44	47	54
Number of employed at workshop & other	80	76	69	106	52	25	113	81
Residential Support	N/A	N/A	N/A	N/A	N/A	N/A	N/A	160
Supported Employment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	141
Case Management	N/A	N/A	N/A	N/A	N/A	N/A	N/A	175
<b>Conservation and Recreation</b>								
Number of Parks	1	1	1	1	1	1	1	1
Miles of Bike path	12.5	12.5	12.5	12.5	12.5	12.5	13.4	13.4

Source: Various Athens County Departments

Information is not available for years prior to 2005.

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

<b>Function and Activity</b>	2003	2004	2005	2006
<i>General Government - Legislative and Executive</i>				
County Commissioners	\$ 5,134,699	\$ 6,038,323	\$ 6,032,683	\$ 6,022,677
Auditor	127,984	134,827	112,852	30,057
Treasurer	22,651	28,502	24,588	-
Prosecuting Attorney	67,698	59,957	61,013	12,432
Data Processing	127,632	129,031	130,455	119,973
Board of Election	68,644	130,024	775,835	790,080
Recorder	54,826	54,826	54,826	27,932
Microfilm	40,761	40,761	40,761	14,084
Building and Grounds	179,532	193,782	190,032	170,827
<b>Total Legislative &amp; Executive</b>	<b>5,824,427</b>	<b>6,810,033</b>	<b>7,423,045</b>	<b>7,188,062</b>
<i>General Government - Judicial</i>				
Court of Appeals	14,360	13,576	14,404	-
Common Pleas Court	62,782	69,714	58,516	10,691
Law Library	-	-	-	-
Juvenile Court	91,601	147,808	123,308	61,212
Probate Court	36,808	40,012	39,874	11,357
Clerk of Courts	84,328	108,269	106,781	24,977
<b>Total Judicial</b>	<b>289,879</b>	<b>379,379</b>	<b>342,883</b>	<b>108,237</b>
<i>Public Safety</i>				
Coroner	4,021	5,594	5,594	-
Sheriff	1,760,175	1,808,818	2,036,338	1,813,944
Emergency Management	97,639	150,712	298,360	323,411
911 Emergency Communications	821,671	931,891	1,114,486	911,490
<b>Total Public Safety</b>	<b>2,683,506</b>	<b>2,897,015</b>	<b>3,454,778</b>	<b>3,048,845</b>
<i>Public Works</i>				
County Engineer	3,014,130	3,494,755	3,270,699	3,518,236
GIS	-	6,495	6,495	6,495
County Planner	7,519	9,202	8,029	-
Infrastructure	64,504,018	66,913,003	69,717,026	69,365,585
<b>Total Public Works</b>	<b>67,525,667</b>	<b>70,423,455</b>	<b>73,002,249</b>	<b>72,890,316</b>
<i>Health</i>				
Dog and Kennel	720,507	714,882	714,882	699,513
Ambulance Service	1,768,161	1,768,161	1,648,171	1,782,338
Solid Waste	806,891	962,444	1,010,660	1,088,434
Health Department	100,921	100,921	100,921	87,529
<b>Total Health</b>	<b>3,396,480</b>	<b>3,546,408</b>	<b>3,474,634</b>	<b>3,657,814</b>
<i>Human Services</i>				
County Home Farm	29,737	29,737	29,737	28,711
Veteran's Services	14,230	14,230	14,230	5,135
Job & Family Services	3,043,042	3,052,184	3,283,446	2,936,937
Child Support Enforcement	53,832	53,832	53,832	25,724
Childrens Services	1,142,900	1,211,416	1,177,778	988,984
ACBDD (Beacon School)	5,449,914	5,507,337	5,722,915	5,726,260
<b>Total Human Services</b>	<b>9,733,655</b>	<b>9,868,736</b>	<b>10,281,938</b>	<b>9,711,751</b>
<i>Conservation and Recreation</i>				
Athens County Bikeway	361,268	361,268	361,268	378,128
Ferndale Park	73,777	76,896	76,896	61,126
<b>Total Conservation &amp; Recreation</b>	<b>435,045</b>	<b>438,164</b>	<b>438,164</b>	<b>439,254</b>
<b>Total Governmental Funds Capital Assets</b>	<b>\$ 89,888,659</b>	<b>\$ 94,363,190</b>	<b>\$ 98,417,691</b>	<b>\$ 97,044,279</b>

Source: Athens County Auditor

	2007	2008	2009	2010	2011	2012
\$	6,022,677	\$ 6,140,934	\$ 6,140,934	\$ 6,159,095	\$ 6,159,095	\$ 6,168,199
	59,687	59,587	59,587	59,587	52,457	58,422
	-	-	-	-	7,130	7,130
	6,793	6,793	6,793	6,793	6,793	35,684
	140,765	140,865	140,865	140,865	140,865	147,138
	797,800	754,444	777,383	797,157	797,157	789,271
	19,842	19,842	19,842	19,842	19,842	19,842
	19,265	19,265	19,265	19,265	19,265	19,265
	195,807	228,470	238,295	259,596	259,596	364,693
	7,262,636	7,370,200	7,402,964	7,462,200	7,462,200	7,609,644
	-	-	-	-	-	-
	17,712	29,960	29,960	209,960	209,960	209,960
	-	-	-	21,000	21,000	21,000
	58,327	58,115	58,115	58,115	58,115	47,136
	11,357	12,655	12,655	12,655	6,583	6,583
	40,877	40,877	63,005	68,950	68,950	68,950
	128,273	141,607	163,735	370,680	364,608	353,629
	-	-	-	-	-	-
	2,003,933	1,916,142	1,956,825	1,740,881	1,806,460	1,856,865
	329,580	329,580	329,580	353,074	390,638	419,409
	936,129	944,109	930,314	1,003,632	1,059,559	1,194,305
	3,269,642	3,189,831	3,216,719	3,097,587	3,256,657	3,470,579
	5,229,354	6,090,044	6,264,676	6,403,356	6,475,749	6,527,782
	6,495	6,495	6,495	6,495	6,495	6,495
	-	-	-	-	-	-
	70,955,949	71,929,429	73,725,520	75,329,228	76,818,708	77,998,889
	76,191,798	78,025,968	79,996,691	81,739,079	83,300,952	84,533,166
	719,305	719,305	740,689	719,388	719,388	698,088
	1,875,756	1,926,147	1,820,259	1,942,250	1,952,025	2,188,056
	1,170,208	1,380,157	1,378,157	1,378,157	1,431,157	1,410,028
	100,509	100,509	100,509	100,509	123,918	123,918
	3,865,778	4,126,118	4,039,614	4,140,304	4,226,488	4,420,090
	28,711	28,711	28,711	28,711	28,711	28,711
	5,135	5,135	5,135	5,135	5,135	5,135
	2,985,800	2,995,362	2,995,362	2,944,230	2,940,343	2,959,305
	25,724	25,724	25,724	19,359	6,908	6,908
	988,984	1,048,674	1,072,471	1,141,168	1,387,076	1,692,340
	6,256,780	6,501,695	6,595,679	6,735,861	7,123,769	7,123,769
	10,291,134	10,605,301	10,723,082	10,874,464	11,491,942	11,816,168
	378,128	416,128	416,128	416,128	469,545	486,948
	61,126	61,126	61,126	61,126	61,126	61,126
	439,254	477,254	477,254	477,254	530,671	548,074
\$	101,448,515	\$ 103,936,279	\$ 106,020,059	\$ 108,161,568	\$ 110,633,518	\$ 112,751,350

**Table 19**  
**Athens County, Ohio**  
*Assessed Valuation of Exempted Real Property*  
*January 1, 2011*

	United States of America	State of Ohio	County	Townships	Municipalities	Board of Education
<b><u>MUNICIPALITY</u></b>						
Athens City	\$ 317,180	\$ 14,190,000	\$ 4,453,430	\$ 241,670	\$ 9,266,180	\$ 7,125,340
Nelsonville City	425,080	54,400	5,126,480	5,540	1,565,990	8,195,200
Albany Corporation	-	34,970	9,560	15,080	188,220	25,630
Amesville Corporation	-	-	12,950	1,830	107,660	1,013,770
Buchtel Corporation	28,040	-	40	-	59,870	45,270
Chauncey Corporation	37,930	-	-	-	244,200	678,030
Coolville Corporation	-	19,920	31,040	52,900	78,670	844,710
Glouster Corporation	210	100	38,470	61,120	239,980	1,462,940
Jacksonville Corporation	7,890	-	-	2,110	106,230	-
Trimble Corporation	-	10	-	4,270	74,280	-
	<u>\$ 816,330</u>	<u>\$ 14,299,400</u>	<u>\$ 9,671,970</u>	<u>\$ 384,520</u>	<u>\$ 11,931,280</u>	<u>\$ 19,390,890</u>
<b><u>TOWNSHIPS</u></b>						
Athens Township	\$ 50	\$ 174,430	\$ 1,151,040	\$ 101,410	\$ 1,044,220	\$ 4,960,720
Alexander Township	-	686,370	12,850	21,940	-	1,167,950
Ames Township	-	20,910	420	13,310	31,700	-
Bern Township	-	126,040	-	39,000	-	2,770
Canaan Township	110,230	1,452,340	364,000	64,720	44,400	-
Carthage Township	-	515,460	6,800	57,920	-	-
Dover Township	2,710,590	12,280	675,740	27,240	37,990	8,850
Lee Township	-	17,030	46,280	125,180	35,170	27,200
Lodi Township	-	152,770	6,480	277,250	-	-
Rome Township	51,580	113,990	3,900	62,530	-	2,676,880
Troy Township	18,370	354,590	29,310	8,910	620	-
Trimble Township	1,322,630	1,822,510	7,670	981,170	56,220	1,896,510
Waterloo Township	27,090	1,720,260	40,840	91,380	-	-
York Township	2,146,730	663,840	26,720	89,250	-	1,424,000
	<u>\$ 6,387,270</u>	<u>\$ 7,832,820</u>	<u>\$ 2,372,050</u>	<u>\$ 1,961,210</u>	<u>\$ 1,250,320</u>	<u>\$ 12,164,880</u>
Total Athens County	<u>\$ 7,203,600</u>	<u>\$ 22,132,220</u>	<u>\$ 12,044,020</u>	<u>\$ 2,345,730</u>	<u>\$ 13,181,600</u>	<u>\$ 31,555,770</u>
<b><u>SCHOOL DISTRICTS</u></b>						
Athens CSD	\$ 3,065,750	\$ 14,784,110	\$ 6,280,210	\$ 289,650	\$ 10,566,570	\$ 12,772,940
Alexander LSD	27,090	2,611,400	116,010	519,920	223,390	1,220,780
Federal Hocking LSD	180,180	2,195,850	448,420	391,650	289,070	4,538,130
Trimble LSD	1,258,570	1,796,680	46,140	1,048,670	476,420	3,336,310
Nelsonville-York CSD	2,672,010	744,180	5,153,240	94,790	1,626,150	9,687,610
Warren LSD	-	-	-	1,050	-	-
	<u>\$ 7,203,600</u>	<u>\$ 22,132,220</u>	<u>\$ 12,044,020</u>	<u>\$ 2,345,730</u>	<u>\$ 13,181,600</u>	<u>\$ 31,555,770</u>
<b><u>Joint Vocational Schools</u></b>						
Tri-County J.V.S.	\$7,203,600	\$22,132,220	\$12,044,020	\$2,344,680	\$13,181,600	\$31,555,770
Washington County J.V.S.	-	-	-	1,050	-	-
	<u>\$7,203,600</u>	<u>\$22,132,220</u>	<u>\$12,044,020</u>	<u>\$2,345,730</u>	<u>\$13,181,600</u>	<u>\$31,555,770</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
\$ 491,260	\$ 211,272,020	\$ 9,968,790	\$ 6,098,690	\$ 491,890	\$ 10,565,110	\$ 932,730	\$ 275,414,290
158,140	11,527,330	1,682,630	1,030,720	25,380	-	39,690	29,836,580
-	41,380	145,220	933,580	-	-	23,960	1,417,600
-	-	-	41,850	-	-	-	1,178,060
-	-	-	136,040	-	-	99,300	368,560
-	-	14,420	237,440	7,280	-	115,500	1,334,800
-	-	152,250	281,880	1,670	-	-	1,463,040
-	-	537,480	236,790	-	-	58,150	2,635,240
-	-	-	55,190	-	-	72,550	243,970
20	-	14,470	23,450	16,460	-	-	132,960
<u>\$ 649,420</u>	<u>\$ 222,840,730</u>	<u>\$ 12,515,260</u>	<u>\$ 9,075,630</u>	<u>\$ 542,680</u>	<u>\$ 10,565,110</u>	<u>\$ 1,341,880</u>	<u>\$ 314,025,100</u>
\$ 29,060	\$ 3,107,680	\$ 206,330	\$ 1,666,530	\$ 12,050	\$ -	\$ 928,840	\$ 13,382,360
-	34,340	289,090	667,740	194,200	-	443,980	3,518,460
130	-	-	91,590	9,020	-	-	167,080
-	-	-	61,740	1,810	-	-	231,360
78,970	-	10,270	90,320	45,000	-	2,780	2,263,030
-	-	11,700	237,350	21,190	-	533,020	1,383,440
338,650	-	88,770	152,880	116,670	48,120	2,717,270	6,935,050
19,980	3,217,940	216,250	106,200	-	-	1,300	3,812,530
-	-	-	74,090	13,440	-	86,300	610,330
-	-	39,770	80,230	29,790	-	14,660	3,073,330
50,650	-	-	466,390	36,920	-	46,020	1,011,780
-	-	-	88,070	12,680	-	18,470	6,205,930
22,600	-	19,380	138,780	17,920	-	16,620	2,094,870
72,430	2,591,030	-	337,430	102,020	-	189,470	7,642,920
<u>\$ 612,470</u>	<u>\$ 8,950,990</u>	<u>\$ 881,560</u>	<u>\$ 4,259,340</u>	<u>\$ 612,710</u>	<u>\$ 48,120</u>	<u>\$ 4,998,730</u>	<u>\$ 52,332,470</u>
<u>\$ 1,261,890</u>	<u>\$ 231,791,720</u>	<u>\$ 13,396,820</u>	<u>\$ 13,334,970</u>	<u>\$ 1,155,390</u>	<u>\$ 10,613,230</u>	<u>\$ 6,340,610</u>	<u>\$ 366,357,570</u>
\$ 922,210	\$ 214,379,700	\$ 10,278,310	\$ 8,134,940	\$ 651,100	\$ 10,170,880	\$ 1,316,070	\$ 293,612,440
42,580	3,293,660	669,940	1,940,990	232,910	-	724,170	11,622,840
66,510	-	213,990	1,277,520	114,840	442,350	1,295,420	11,453,930
20	-	551,950	406,050	29,140	-	2,676,490	11,626,440
230,570	14,118,360	1,682,630	1,532,740	127,400	-	328,460	37,998,140
-	-	-	42,730	-	-	-	43,780
<u>\$ 1,261,890</u>	<u>\$ 231,791,720</u>	<u>\$ 13,396,820</u>	<u>\$ 13,334,970</u>	<u>\$ 1,155,390</u>	<u>\$ 10,613,230</u>	<u>\$ 6,340,610</u>	<u>\$ 366,357,570</u>
\$1,261,890	\$231,791,720	\$13,396,820	\$13,292,240	\$1,155,390	\$10,613,230	\$6,340,610	\$366,313,790
-	-	-	42,730	-	-	-	43,780
<u>\$1,261,890</u>	<u>\$231,791,720</u>	<u>\$13,396,820</u>	<u>\$13,334,970</u>	<u>\$1,155,390</u>	<u>\$10,613,230</u>	<u>\$6,340,610</u>	<u>\$366,357,570</u>

**Table 20**  
**Athens County, Ohio**  
*Athens County Taxes Collected*  
*(Collection Year 2012)*

Entity	Taxes <sup>(2)</sup>				
	Real Estate	Personal Property	Manufactured Homes	Estate	Total
General Fund	\$ 2,136,794	\$ 2,190	\$ 37,678	\$ -	\$ 2,176,662
Children Services	2,997,901	3,808	51,240	-	3,052,949
ACBDD (Beacon School)	4,626,174	5,664	79,423	-	4,711,261
Ambulance Service	1,648,620	2,380	27,173	-	1,678,173
TB Levy	161,512	286	2,523	-	164,321
Senior Citizens	503,389	714	8,339	-	512,442
Senior Citizens Meals on Wheels	232,267	238	4,095	-	236,600
Total County Offices and Agencies	12,306,657	15,280	210,471	-	12,532,408
Health Department	900,246	952	15,861	-	917,059
317 Board	1,577,506	1,904	27,232	-	1,606,642
<sup>(1)</sup> Total Outside Agencies	2,477,752	2,856	43,093	-	2,523,701
Athens CSD	16,796,969	27,511	113,097	-	16,937,577
Nelsonville-York CSD	2,245,036	3,475	50,650	-	2,299,161
Alexander LSD	4,222,191	6,452	95,125	-	4,323,768
Federal Hocking LSD	3,422,014	2,476	87,253	-	3,511,743
Trimble LSD	887,210	326	33,379	-	920,915
Warren LSD	45,588	-	673	-	46,261
Tri-County JVS	1,957,585	2,686	29,274	-	1,989,545
Washington Co. JVS	2,796	-	46	-	2,842
Total Schools	29,579,389	42,926	409,497	-	30,031,812
Athens City	788,256	758	116	250,855	1,039,985
Nelsonville City	417,701	912	5,424	14,085	438,122
Albany Village	111,780	-	1,786	-	113,566
Amesville Village	35,277	-	601	-	35,878
Buchtel Village	60,359	-	1,931	-	62,290
Chauncey Village	46,655	-	1,975	-	48,630
Coolville Village	39,901	-	1,329	-	41,230
Glouster Village	188,236	-	6,001	-	194,237
Jacksonville Village	52,701	-	2,395	-	55,096
Trimble Village	33,754	68	1,351	-	35,173
Total Municipalities	1,774,620	1,738	22,909	264,940	2,064,207
Alexander Township	262,889	346	7,233	14,903	285,371
Ames Township	214,133	-	4,318	-	218,451
Athens Township	1,008,350	838	14,979	565,827	1,589,994
Bern Township	95,667	-	1,307	-	96,974
Canaan Township	351,395	87	2,644	10,629	364,755
Carthage Township	169,954	222	6,586	-	176,762
Dover Township	275,884	361	8,769	-	285,014
Lee Township	247,911	246	3,125	1,846	253,128
Lodi Township	242,982	723	5,339	-	249,044
Rome Township	269,428	-	7,369	-	276,797
Trimble Township	210,436	48	7,159	-	217,643
Troy Township	153,078	297	6,964	(1,010)	159,329
Waterloo Township	228,853	-	10,364	-	239,217
York Township	331,009	355	8,747	3,214	343,325
Total Townships	4,061,969	3,523	94,903	595,409	4,755,804
County Wide Total	\$ 50,200,387	\$ 66,323	\$ 780,873	\$ 860,349	\$ 51,907,932

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 & Rollbacks from the State.



**Table 21**  
**Athens County, Ohio**  
*Athens County State Payments and Special Assessments Collected*  
*(Collection Year 2012)*

Entity	State Payments					Total
	Gasoline	Motor Vehicle License	Local Government	Public Utility Personal Property Reimbursement	General Personal Property Reimbursement	
General Fund	\$ -	\$ 12,407	\$ 730,664	\$ -	\$ -	\$ 743,071
Co. Engineer	2,290,681	1,899,133	-	-	-	4,189,814
Children Services	-	-	-	-	-	-
ACBDD (Beacon School)	-	-	-	-	13,474	13,474
Ambulance Service	-	-	-	-	-	-
TB Levy	-	-	-	-	-	-
Senior Citizens	-	-	-	-	-	-
Senior Citizens Meals on Wheels	-	-	-	-	-	-
<b>Total County Offices and Agencies</b>	<b>2,290,681</b>	<b>1,911,540</b>	<b>730,664</b>	<b>-</b>	<b>13,474</b>	<b>4,946,359</b>
Health Department	-	-	-	-	45,237	45,237
317 Board	-	-	-	-	57,902	57,902
<sup>(1)</sup> Total Outside Agencies	-	-	-	-	103,139	103,139
Athens City	-	99,207	439,671	-	-	538,878
Nelsonville City	-	36,668	77,487	1,637	6,654	122,446
Albany Village	-	8,666	7,796	315	704	17,481
Amesville Village	-	1,293	2,034	-	-	3,327
Buchtel Village	-	13,519	6,558	-	-	20,077
Chauncey Village	-	6,181	12,170	-	-	18,351
Coolville Village	-	3,943	7,111	62	564	11,680
Glouster Village	-	41,455	21,590	260	1,559	64,864
Jacksonville Village	-	3,647	5,543	-	155	9,345
Trimble Village	-	3,731	4,571	837	193	9,332
<b>Total Municipalities</b>	<b>-</b>	<b>218,310</b>	<b>584,531</b>	<b>3,111</b>	<b>9,829</b>	<b>815,781</b>
Alexander Township	85,085	18,128	11,587	-	-	114,800
Ames Township	85,085	12,595	6,471	-	-	104,151
Athens Township	95,438	31,172	24,603	-	-	151,213
Bern Township	85,085	12,592	5,587	-	-	103,264
Canaan Township	85,085	17,251	8,568	-	13,274	124,178
Carthage Township	85,085	19,930	9,959	-	-	114,974
Dover Township	85,085	21,523	12,731	-	-	119,339
Lee Township	85,085	13,934	8,395	-	-	107,414
Lodi Township	85,085	18,278	9,154	-	-	112,517
Rome Township	85,085	21,408	10,083	-	-	116,576
Trimble Township	85,085	14,467	8,764	-	5,118	113,434
Troy Township	85,085	20,105	10,279	-	-	115,469
Waterloo Township	85,085	17,422	11,181	-	-	113,688
York Township	85,085	15,359	8,772	-	4,763	113,979
<b>Total Townships</b>	<b>1,201,543</b>	<b>254,164</b>	<b>146,134</b>	<b>-</b>	<b>23,155</b>	<b>1,624,996</b>
<b>County Wide Total</b>	<b>\$ 3,492,224</b>	<b>\$ 2,384,014</b>	<b>\$ 1,461,329</b>	<b>\$ 3,111</b>	<b>\$ 149,597</b>	<b>\$ 7,490,275</b>

Special Assessments <sup>(2)</sup>		
Plains Water & Sewer	35,267.00	Athens City 473,101.00
Buchtel Water & Sewer	288	Albany Village 14,565
Health Department	959	Nelsonville City 4,874
Trimble Waste Water	103,816	Coolville Village 1,480
Hocking Con. Dist	329,400	Glouster Village 15,725
Le-Ax Water	10,289	Jacksonville Village 10,240
Margrets Creek	4,725	Trimble Village 258
Tuppers Plains Chester Water	2,110	
<b>Total Special Districts</b>	<b>\$484,744</b>	<b>Total Municipalities \$520,243</b>

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> Special Assessments are net of any fees.

**Table 22**  
**Athens County, Ohio**  
*Detail Sales Tax Receipts*  
*(Collection Year 2012)*  
*(cash basis of accounting)*

	General Fund		911 Emergency Communications		Total	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Sales Tax Payments	\$ 1,549,647	26.35%	\$ 387,376	26.35%	\$ 1,937,023	26.35%
Direct Pay Tax Return Payments	454,601	7.73%	113,650	7.72%	568,251	7.73%
Seller's Use Tax Return Payments	515,462	8.77%	128,824	8.76%	644,286	8.77%
Consumer's Use Tax Return Payments	78,994	1.34%	19,727	1.34%	98,721	1.34%
Motor Vehicle Tax Payments	743,732	12.65%	185,868	12.64%	929,600	12.65%
Non-Resident Motor Vehicle Tax Payments	1,562	0.03%	391	0.03%	1,953	0.03%
Watercraft and Outboard Motors	4,712	0.08%	1,178	0.08%	5,890	0.08%
Department of Liquor Control	34,275	0.58%	8,569	0.58%	42,844	0.58%
Sales Tax on Motor Vehicle Fuel Refunds	766	0.01%	192	0.01%	958	0.01%
Sales/Use Tax Voluntary Payments	6,498	0.11%	1,622	0.11%	8,120	0.11%
Statewide Master Numbers	2,432,834	41.37%	608,199	41.38%	3,041,033	41.37%
Sales/Use Assessment Payments	49,260	0.84%	12,314	0.84%	61,574	0.84%
Streamlined Sales Tax Payments	6,031	0.10%	1,508	0.10%	7,539	0.10%
Use Tax Amnesty Payments	2,017	0.04%	504	0.03%	2,521	0.03%
Managed Audit Sales/Use Tax Payments	-	0.00%	-	0.00%	-	0.00%
County Tax Receipts	5,880,391	100.00%	1,469,922	99.97%	7,350,313	100.00%
Adjustments Made To Prior Allocations	-	-	-	-	-	-
Less Sales/Use Tax Refunds Approved	(17,175)		(4,292)		(21,467)	
Aggregate County Tax Receipts	5,863,216		1,465,630		7,328,846	
Less 1% Administrative Rotary Fund	(58,632)		(14,656)		(73,288)	
Destination Sourcing Adjustments	-		-		-	
County Tax Allocation	\$ 5,804,584		\$ 1,450,974		\$ 7,255,558	

Source: Ohio Department of Taxation



# Dave Yost • Auditor of State

## ATHENS COUNTY FINANCIAL CONDITION

### ATHENS COUNTY

#### CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 16, 2013