

ATHENS COUNTY, OHIO POPULAR ANNUAL FINANCIAL REPORT

for the year ended December 31, 2022



Photo Credit: Joel Prince, Athens County Convention & Visitors Bureau



Issued by
Jill A. Davidson, MFE
Athens County Auditor

WELCOME!

TO THE CITIZENS OF ATHENS COUNTY

As Athens County Auditor, I am pleased to present the 19th Athens County Popular Annual Financial Report (PAFR) for the year ended December 31, 2022.

This report provides a brief analysis of where the County revenues come from and where those dollars are spent. We also show an overview of trends in the local economy of Athens County. This report was created to be reader-friendly.

The information for this report was derived from the Annual Comprehensive Financial Report (ACFR) which is comprised of detailed financial statements, notes, schedules, and statistical information. The Annual Comprehensive Financial Report was prepared in accordance with Generally Accepted Accounting Principles (GAAP) and audited by the Ohio Auditor of State receiving an unmodified opinion. An unmodified opinion is the most favorable opinion rendered and states that the financial statements are accurately and fairly presented.

The PAFR is unaudited and presented on a GAAP and cash basis. This report does not include the component units. It is a summarized report that presents selected financial and statistical information for primary County government operations.



Athens County has received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for 31 consecutive years (1991-2021). Readers desiring the more detailed financial statements and the full disclosure GAAP basis accounting information reported in the Annual Comprehensive Financial Report (ACFR) can obtain a copy from the link at the bottom of this page. The reports are also available online at:
www.athenscountyauditor.org.

As you review our PAFR for 2022, I invite you to share any comments, questions, or recommendations you may have.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Jill A Davidson". The signature is fluid and cursive.

Jill A Davidson, MFE
Athens County Auditor

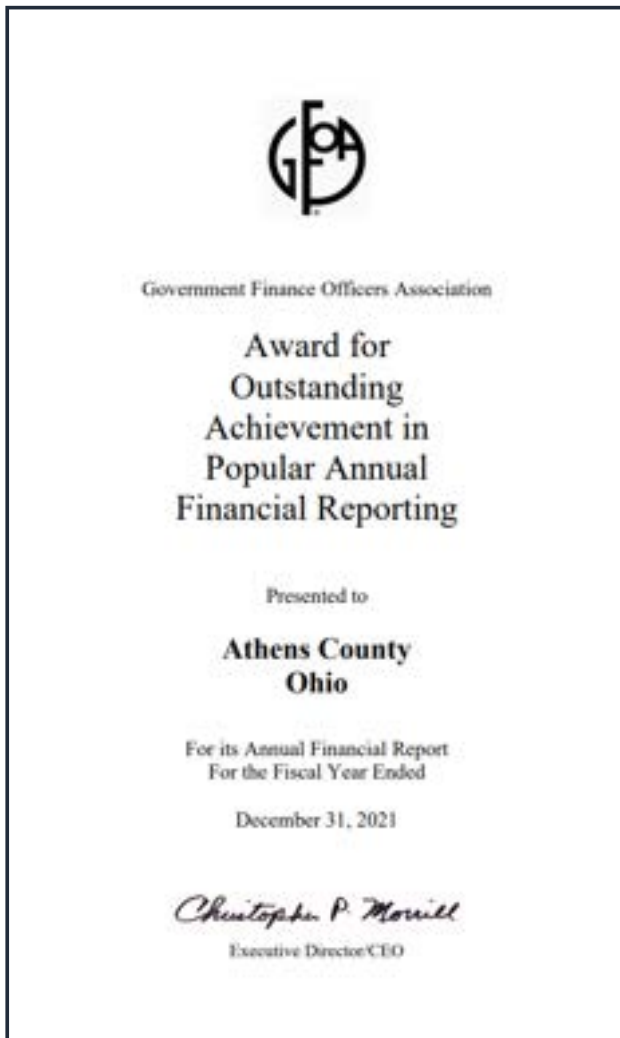
[Select this text to link directly to the 2022 ACFR Report](#)

[Direct Link to Auditor Davidson's Website](#)

A hard copy of this report is available upon request from the Athens County Auditor's Office, 15 S. Court Street, Room 330, Athens, OH 45701 or by calling (740) 592-3223.

AWARD/CONTENTS

The Athens County Auditor's Office has prepared an award-winning PAFR every year since it was first published in 2004. This is the 19th consecutive report to be produced and submitted for review.



The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Athens County, Ohio for its Popular Annual Financial Report for the fiscal year ended December 31, 2021. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report. The contents of this report must conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Athens County, Ohio has received a Popular Award for the last 19 consecutive years (fiscal years ended 2004 - 2021). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA to determine its eligibility for another award.

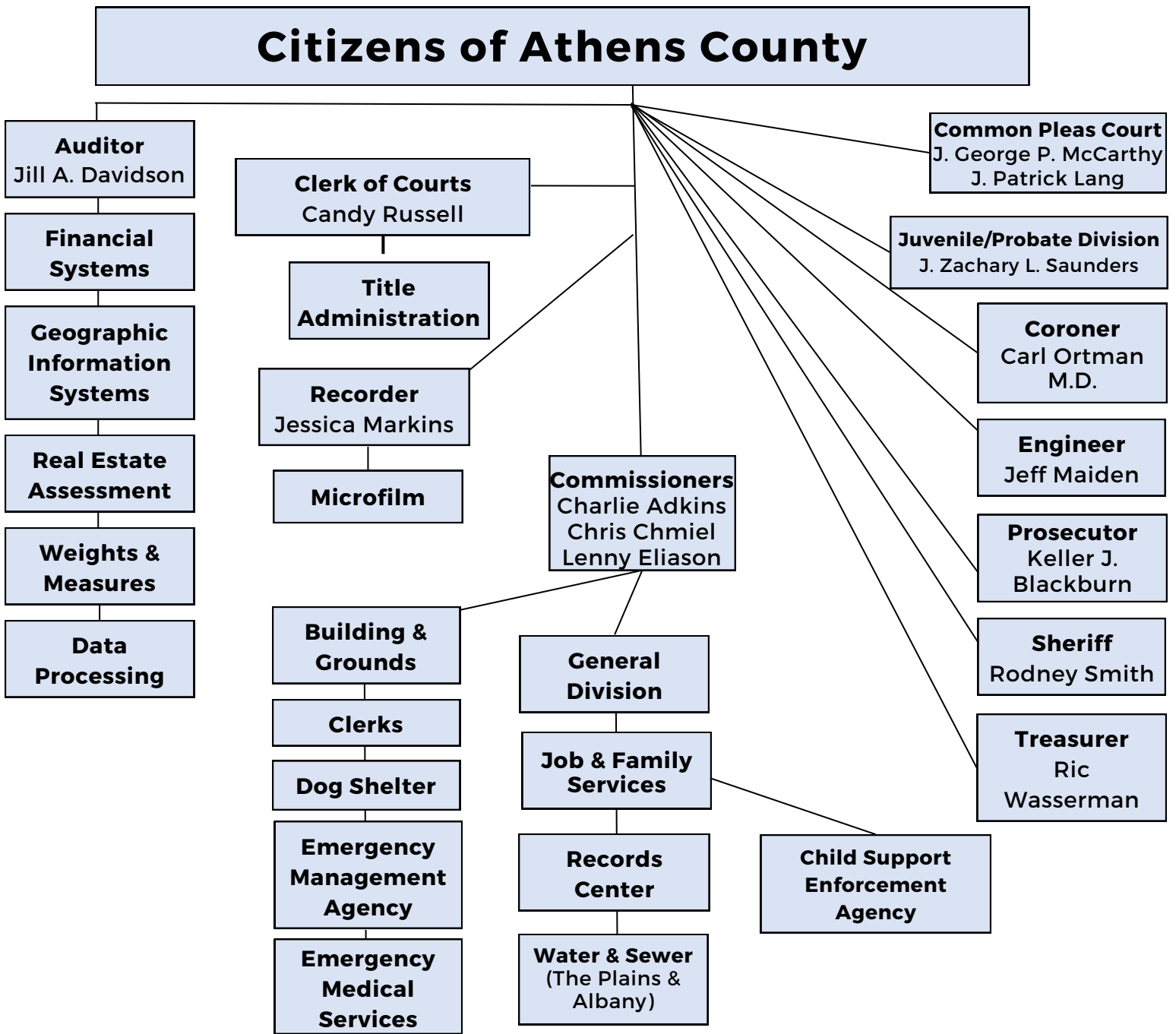
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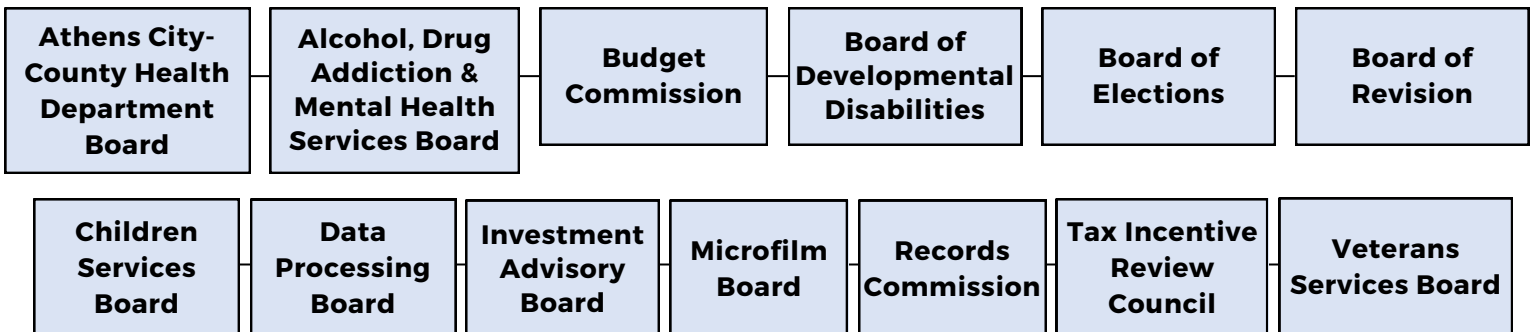


Photo Credit: Joel Prince, Athens County Convention & Visitors Bureau

Athens County Organizational Chart



Ex Officio & Appointed Boards



Athens County Profile



Athens County, established in 1805, consists of fourteen townships, eight villages, two cities and five school districts. The County encompasses 508 square miles and has a population of 58,979 based on the July 1, 2022 U.S. Census estimate. The City of Athens is the County seat with an estimated population of 20,820.

Athens County is located in the southeastern portion of Ohio and sits squarely in the heart of Appalachia. Its southeastern corner resides on the Ohio River. Athens County is bordered by Perry, Morgan, Washington, Meigs, Vinton and Hocking Counties.

The County operates as a political subdivision of the State of Ohio exercising only those powers conferred by the Ohio Legislature. The County voters elect a total of eleven legislative and administrative County Officials. The three-member Board of Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer and tax assessor while 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, Prosecutor Attorney and Sheriff. The judicial branch of the County includes two Common Pleas Court Judges and one Juvenile and Probate Judge. Although these elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body and the chief administrators of public services for the County, including each of these departments.

The County provides citizens with a wide range of services including the following: human and social services, health and community assistance services; civil and criminal justice system services; road, bridge, and building maintenance; water and sewer utility services; and general and administrative support services provided by the offices of the Commissioners, Auditor, Treasurer, Prosecutor and Recorder.

Athens County is home to Ohio University, a large public research university with undergraduate and graduate programs. The City of Athens uses the "Essence of Athens", as an economic development plan designed to boost the tourism industry. Athens City is also a partner in the Baileys Trail System.

POPULATION

58,979

Source: 2022 Estimate from U.S. Census Bureau

MEDIAN HOUSEHOLD INCOME

\$47,061

Source: U.S. Census Bureau QuickFacts Athens County (in 2021 dollars, 2017-2021)



Photo Credit: Joel Prince, Athens County Convention & Visitors Bureau

Athens County, Ohio Principal Employers In 2022

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Ohio University	Education	3,430	1	13.78%
Athens County Government	Government	598	2	2.40%
Ohio Health (O'Bleness Memorial Hospital)	Health Care	545	3	2.19%
City of Athens	Government	395	4	1.59%
Athens City Board of Education	Education	367	5	1.47%
Wal-Mart Stores Inc.	Trade	328	6	1.32%
Rocky Brands	Manufacturing	250	7	1.00%
Kroger of Athens	Trade	218	8	0.88%
Alexander Local Board of Education	Education	203	9	0.82%
Appalachian Behavioral Health Center	Health Care	198	10	0.80%

Source: 2022 ACFR (Page T-27) Athens County Auditor

Athens County, Ohio Principal Taxpayers In 2022

*Real property taxes paid in 2022 are based on January 1, 2021 values

Name of Taxpayer	Nature of Business	Assessed Value	Percent of Real Property Assessed Value
CPP Athens I LLC	Apartments	\$14,545,960	1.33%
BVSHSSF Athens LLC	Apartments	\$10,325,000	0.94%
Ohio University	Education	\$10,082,720	0.92%
Continental 72 Fund LLC	Retail Shopping	\$8,340,670	0.76%
Athens Ohio Properties I LLLP	Apartments	\$6,829,320	0.62%
Athens River Gate LLC	Apartments	\$5,224,830	0.48%
City of Athens	Parking Garage, Etc.	\$4,616,250	0.42%
Menard Inc	Retail Shopping	\$4,633,510	0.42%
Breston LLC	Retail Shopping/ Apartments	\$2,977,940	0.27%
Southeastern Ohio Management Company, LLC	Apartments	\$2,688,120	0.25%
Total Top Ten		\$70,264,320	6.41%
Total All Others		\$1,025,277,910	93.59%
Total Assessed Value		\$1,095,542,230	100.00%

Source: 2022 ACFR (Page T-16) Athens County Auditor

QuickFacts: Athens County, Ohio

Topic	Athens County	Ohio	United States
Population			
Populations Estimates, July 1, 2022 (V2022)	58,979	11,756,058	333,287,557
Persons 65 Years and Over, percent	15.70%	18.40%	17.30%
Housing			
Median Value of Owner-Occupied Housing Units, 2017 - 2021	\$150,800	\$159,900	\$244,900
Owner-Occupied Housing Unit Rate, 2017-2021	59.80%	66.60%	64.60%
Median Gross Rent, 2017-2021	\$840	\$870	\$1,163
Computer and Internet Use			
Households with a Broadband Internet Subscription, percent, 2017-2021	80.70%	86.30%	87.00%
Education			
Bachelor's Degree or Higher, Percentage of Persons age 25+, 2017-2021	34.10%	29.70%	33.70%
Economy			
In Civilian Labor Force Total, Percent of population age 16+, 2017-2021	55.30%	63.20%	63.10%
Income and Poverty			
Median Household Income, (in 2021 dollars), 2017-2021	\$47,061	\$61,938	\$69,021
Persons in Poverty, percent	20.90%	13.40%	11.60%
Business			
Total Employment, percent change, 2020-2021	-8.20%	-3.10%	-4.30%
Geography			
Population per Square Mile, 2020	124.0	288.8	93.8

Source: <https://www.census.gov/quickfacts/fact/table/OH,athenscountyohio/PST045222>; <https://www.census.gov/quickfacts/fact/table/US#>

Athens County ranks 42nd in population of the eighty-eight counties in Ohio based on the most recent census data. The data reflects a population decline since the most recent census count in 2020 and also indicates that Athens County has a lower percentage population over the age of 65 than Ohio or the United States. This is not surprising considering Athens County is home to Ohio University and Hocking College.

Athens County is also among the most impoverished counties in Ohio and the data shows that unemployment has decreased at a rate greater than Ohio or the U.S.

Fewer residents own their home, and the median value of owner-occupied homes is significantly lower than the state or nation. Athens excels when it comes to persons over age 25 with a bachelor's degree or higher, but still has fewer homes with subscriptions to broadband internet.

Finally, when it comes to geography, Athens County's population per square mile is 124 compared to Ohio at 288 and the U.S. of 93.

The County Auditor's Office

General Accounting/Fiscal Officer

The Athens County Auditor is the watchdog of County funds. As the County's chief financial officer, it is the Auditor's responsibility to perform the following functions:

- Account for all revenues received by the County
- Issue payments for all County obligation, including the distribution of tax dollars to the townships, villages, cities, school districts, libraries and other County agencies.
- Administer and distribute motor vehicle license fees, gasoline taxes, estate taxes, fines and local government funds, in addition to real estate, personal property, and manufactured home taxes.
- Serves as paymaster, processing payroll for all County employees
- As required by law, prepare and produce the County's Annual Comprehensive Financial Report (ACFR) and a Popular Annual Financial Report (PAFR).

Licensing

Licenses for dog tags, kennels, vendors, and cigarettes are all issued by the Auditor's office. Athens County annually issues more than 9,000 dog & kennel licenses. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use on the local level.

Real Estate Taxes & Rates

Under Ohio law, the County Auditor cannot raise or lower property taxes. Tax-rates are determined by the budgetary requests of each government unit as authorized by the vote of the people and are computed in strict accordance with procedures required by the Division of Tax Equalization, Ohio Department of Taxation. Annually, the Auditor prepares the General Tax List. Your tax bill is based on the tax rate multiplied by your valuation on this tax list. This is your proportional share of the cost including cities, villages, townships, schools, and the County.

Real Estate Appraisal & Assessment

The Auditor maintains more than 46,000 separate parcels of property and has the duty of valuing each parcel of land and buildings thereon fairly and uniformly for tax

purposes. Ohio law mandates a reappraisal every six years with an update at the three year mid-point. The last reappraisal was conducted for tax year 2020 and the next Triennial Update will be effective for tax year 2023. For taxation purposes, the assessed value is 35% of the appraised or market value.

Real Estate Conveyance and CAUV

The Auditor is in charge of transferring all real estate that changes ownership in the County and collecting fees on this activity. They maintain all ownership records, acreage changes, real estate splits and provide information for maintaining tax plat maps. The Auditor is also in charge of administering the Current Agricultural Use Value (CAUV) program that allows farmland to be taxed based on soil values instead of market values and administers the agricultural districts and forest certifications.

Weights & Measures

The Athens County Auditor's office helps protect County residents and businesses by ensuring that all commercial weighing and measuring devices are accurate. Gas pumps, price scanners, meat and produce scales are checked regularly.

Mapping & GIS

The Athens County Auditor was appointed the GIS Coordinator for Athens County and maintains parcel data available to the public online [here](#). Additional layers are being added as a collaborative measure with other offices, departments and agencies.

Data Processing (Information Technology)

The Athens County Board of County Commissioners abolished the Automatic Data Processing Board in 2022.

Sales Tax

The County currently levies a 1.50 percent sales tax which is collected by the State of Ohio and remitted to the County on a monthly basis. The Board of Commissioners first enacted 1.00 percent of this tax for county operations. With two separate 0.25 percent taxes under the authority of the Ohio Revised Code to benefit Athens County 9-1-1. In 2022, the sales tax generated approximately \$12.3 million on a cash basis, with \$8.22 million going to the General Fund and \$4.10 million going to fund 9-1-1 operations.

Tax Levied Services

Athens County Board of Developmental Disabilities (ACBDD) (7.95 Mills)

ACBDD has provided individuals opportunities to learn, grow and enrich their lives. They provide quality services by assessing individual needs and creating individual plans. They help to integrate individuals with developmental disabilities into their community as valued citizens. Click [here](#) to link to more information.



Athens County Children Services (ACCS) (5.50 Mills)

Athens County Children Services is invested in a community effort of child abuse prevention, education, public awareness and is dedicated to the challenge of providing children the opportunity to grow in a safe, nurturing, and permanent family. In 2022, ACCS had 2,444 referrals of suspected abuse or neglect. The family services unit worked with 82 families and 167 children. The Alternative Response Unit worked with 666 children and the Family Support Team worked with 195 children, supervised/monitored 1,817 visits, provided 1,473 transports and completed 459 virtual contacts with families. Click [here](#) for more information.



Athens County Emergency Medical Services (EMS) (2.50 Mills)

Athens County EMS is the designated sole provider of 9-1-1 ambulance service to Athens County. Chief Rick Callebs is responsible for five stations located in Athens, Coolville, Glouster, Nelsonville and Albany. Athens County EMS averages 29.74 calls per day and had 10,856 responses in 2022. They have 67 employees in total including 31 EMTs and 35 Paramedics.

Athens-Hocking-Vinton Alcohol, Drug Addiction and Mental Health Services Board-317 Board (2.00 Mills)

The 317 Board plans, funds, and evaluates a community-based system of care for individuals in need of behavioral health or substance use disorder recovery services. Please click [here](#) for more information.



Athens City-County
HEALTH DEPARTMENT

Athens City-County Health Department (1.00 Mills) Tuberculosis Board (TB) (0.20 Mills)

The Athens City-County Health Department has a mission to protect and promote the health and wellness of all Athens County residents and a vision to support happy, healthy communities. They operate divisions in health education, environmental, nursing, public health preparedness and vital statistics. The 2022 Annual Report is available online at: https://www.athenspublichealth.org/about_us/reports.php or by clicking [here](#).

Senior Citizens (1.00 Mill)

The Athens County Board of Commissioners oversee two Senior Citizens Tax Levies. A 2002 Levy for 0.75 mills to provide services to seniors and a 2009 Levy for 0.25 mills to provide Meals on Wheels to eligible citizens.



Athens County Public Library (1.20 Mills)

The Athens County Public Library serves communities in SE Ohio with library buildings in Nelsonville, Athens, Glouster, Chauncey, The Plains, Coolville and Albany. They have electronic Locker Libraries in Stewart, Shade, Amesville and New Marshfield where patrons can also pick up library items. The ACPL also utilizes their Bookmobile Outreach program to provide scheduled services at various locations throughout the County.

Statement of Activities

Revenues are the monies received by the county from a variety of sources used to fund the services it provides.

Revenues	2020 Actual	2021 Actual	2022 Actual	\$ Change from 2021	% Change from 2021
Intergovernmental	\$35,686,657	\$34,149,193	\$38,135,097	\$3,985,904	11.67%
Property Taxes	\$17,701,794	\$19,595,121	\$20,092,877	\$497,756	2.54%
Sales Tax	\$8,563,915	\$11,389,376	\$12,341,159	\$951,783	8.36%
Charges for Services	\$7,290,416	\$6,681,538	\$7,448,486	\$766,948	11.48%
Other Revenues	\$4,721,711	\$2,694,013	\$2,643,782	(\$50,231)	-1.86%
Investment Earnings	\$580,581	\$358,340	(\$866,455)	(\$1,224,795)	-341.80%
Totals	\$74,545,074	\$74,867,582	\$79,794,946	\$4,927,365	6.58%

Source: 2022 ACFR (Page 10) Athens County Auditor

Intergovernmental Revenue is comprised of grants and pass-through funds administered by the federal government and the State of Ohio, which includes Local Government, Homestead & Rollbacks, Gasoline Excise Tax, and Motor Vehicle License fees.

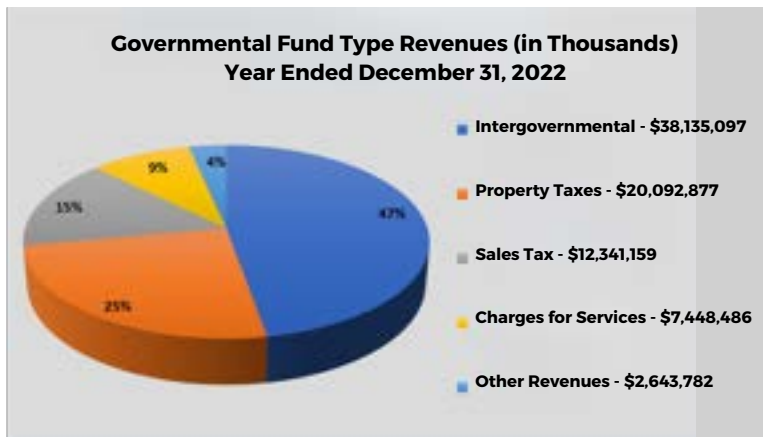
Property Taxes include real estate, personal property, manufactured homes and estate taxes.

Sales Tax received is the 1% sales tax Athens County receives for the general fund and 0.50% sales tax for 911 Emergency Communication.

Charges for Services are fees charged by the various County offices.

Other Revenues are miscellaneous income that is not included in another category.

Interest is earned on the County's investments and deposits.



Source: 2022 ACFR (Page 10) Athens County Auditor

Note: Financial data provided in the tables and graphs include GAAP basis representing combinations of data that summarize the financial activity of Athens County's primary government without inclusion of component units. Those desiring to review additional reports should visit either the Athens County Auditor's Office in person or online.

The major factors in the change of revenues were significant increases in Intergovernmental revenues with an increase of \$3,985,904, or 11.67% from the year prior. Sales Tax increased by \$951,783, or 8.36% over the past year while Property Taxes only increased by \$497,756, or 2.54%. These two revenue increases can be attributed to an increase in purchasing activity within the County along with the increase in collection, respectively. The interest revenue decreased by \$1,224,795, or 341.8% in 2022 from 2021. The overall change in revenues in 2022 from the year prior is an increase of \$4,927,365, or 6.58%.

Statement of Activities

Expenses are the amounts spent to provide services to citizens. The expenses shown are those for all governmental activities. Under the accrual basis of accounting, expenses are recorded when the liability is incurred. The pie chart depicts expenses by function as a percentage of the total expenses for the year ended December 31, 2022. The table shows expenses by function, and increases (decreases) in relation to the prior year amounts.

Expenses	2020 Actual	2021 Actual	2022 Actual	\$ Change from 2021	% Change from 2021
Human Services	\$34,991,441	\$24,423,362	\$33,634,849	\$9,211,487	37.72%
Public Works	\$9,067,412	\$7,611,499	\$10,448,808	\$2,837,309	37.28%
Public Safety	\$7,342,471	\$5,131,312	\$8,408,227	\$3,276,915	63.86%
Legislative & Executive	\$9,023,425	\$5,283,186	\$8,210,913	\$2,927,727	55.42%
Health	\$10,058,333	\$1,754,455	\$3,848,206	\$2,093,751	119.34%
Judicial	\$3,490,638	\$1,717,415	\$2,883,859	\$1,166,444	67.92%
Interest & Fiscal Charges	\$240,754	\$274,008	\$269,468	\$ (4,540)	-1.66%
Conservation and Recreation	\$40,358	\$43,241	\$43,771	\$530	1.23%
Economic Development and Assistance	\$151,152	\$ -	\$ -	\$ -	-
Totals	\$ 74,405,984	\$ 46,238,478	\$ 67,748,101	\$ 21,509,623	46.52%

Source: 2022 ACFR (Page 16) Athens County Auditor

Human Services includes Job & Family Services, Children Services, ACBDD (Beacon School), Veterans Services, Child Support Enforcement, Senior Citizens and others.

Public Works includes the Road (MVGT), Community Development Block Grants and others.

Public Safety includes the Sheriff, Coroner, 911 Emergency Communications, EMA and others.

Legislative and Executive includes the Commissioners, Auditor, Treasurer, Prosecuting Attorney, Recorder, Building and Grounds, Real Estate Assessment and others.

Health includes Ambulance Service, TB Hospital, Dog & Kennel and others.

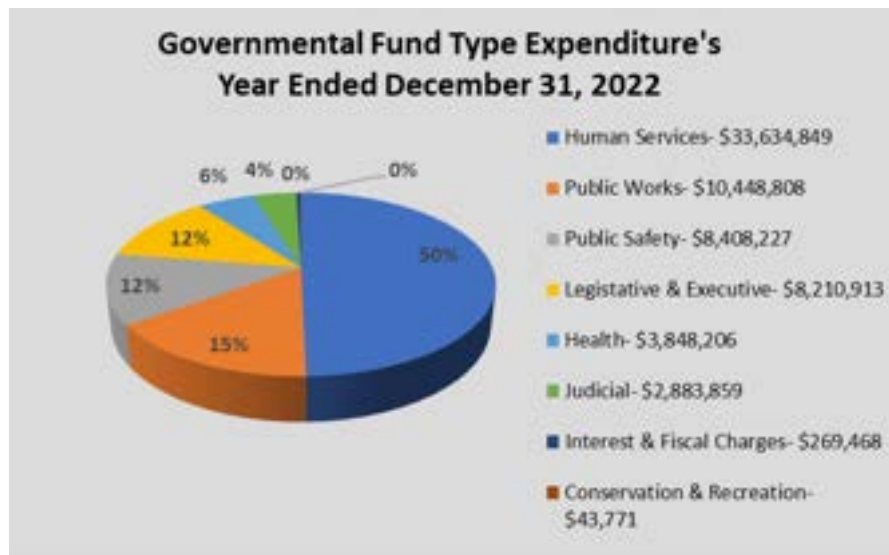
Judicial includes the Common Pleas Court, Probate & Juvenile Courts, Municipal Court, Clerk of Courts and others.

Interest and Fiscal Charges are expenses related to the issuance and repayment of County debt.

Economic Development and Assistance is a revolving loan program for local businesses.

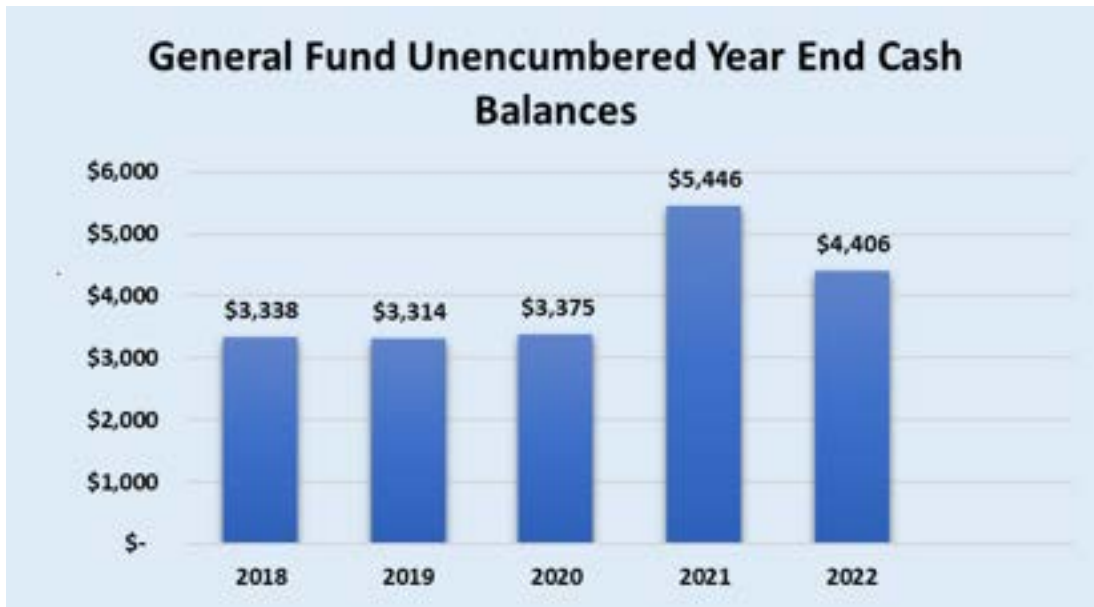
Conservation and Recreation includes payments made by the County Commissioners for Ferndale Park.

There has been major increase demand for Human Services resulting in increased Job & Family Services funding and increased expenses for additional Children Services programs. Increases in other expense functions are the result of retirement system calculations related to GASB 68 and GASB 75 retirement and OPEB accruals. These changes resulted in an overall increase of \$21,509,623 or 46.52%.



General Fund Cash Activity

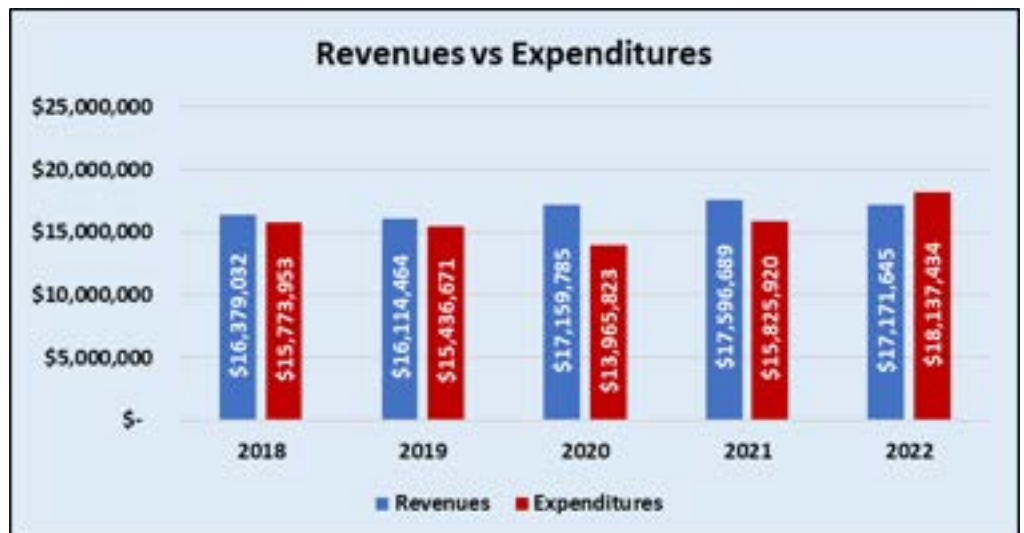
The general fund is the primary operating fund of the County. Cash balances of the County's general fund are a good indicator of trends and how the County is doing financially. The amounts in the chart below are the general fund unencumbered cash balances for the past five years. An unencumbered cash balance is the portion that is available for use and doesn't include any encumbered amounts, or balances set aside for outstanding expenses incurred in the reported year but not to be paid until the following year.



Source: Athens County Auditor

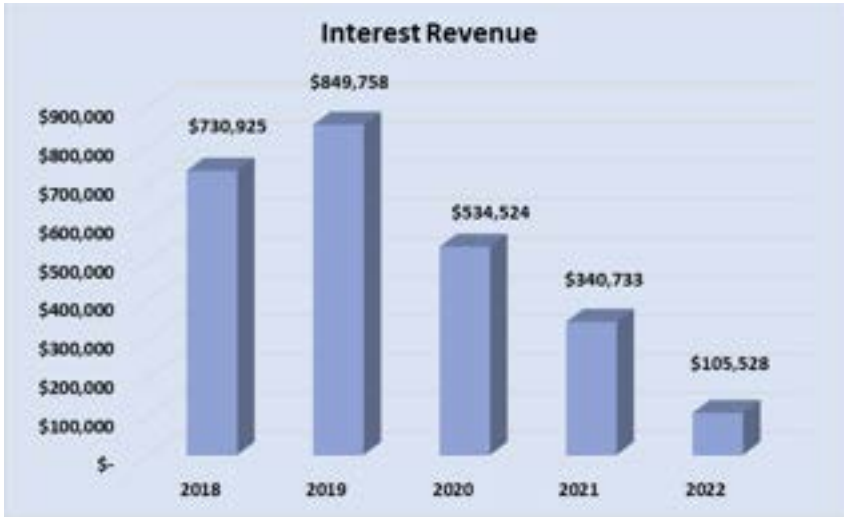
The chart to the right displays a comparison of revenues and expenditure activity for the past five years in the County's general fund.

In 2022, expenses outpaced revenues by over \$965 thousand dollars.



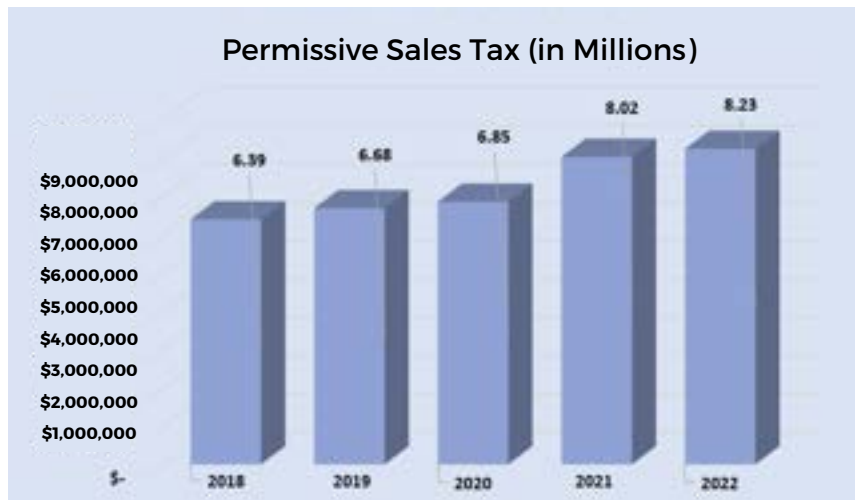
Source: Athens County Auditor

General Fund Revenue Activity



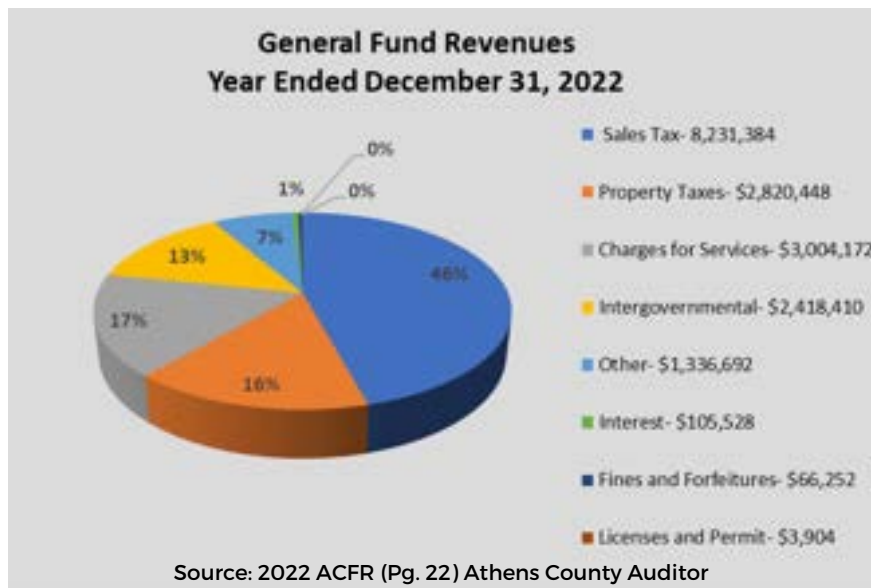
Source: Athens County Auditor

The revenues and expenditures presented here have been reported for the general fund. For the County, the modified accrual basis of accounting is used, which means that revenues are recognized when they become measurable and available to pay current period liabilities. Expenditures are recorded when the liability is incurred. This information comes from the County's 2022 ACFR.



Source: Athens County Auditor

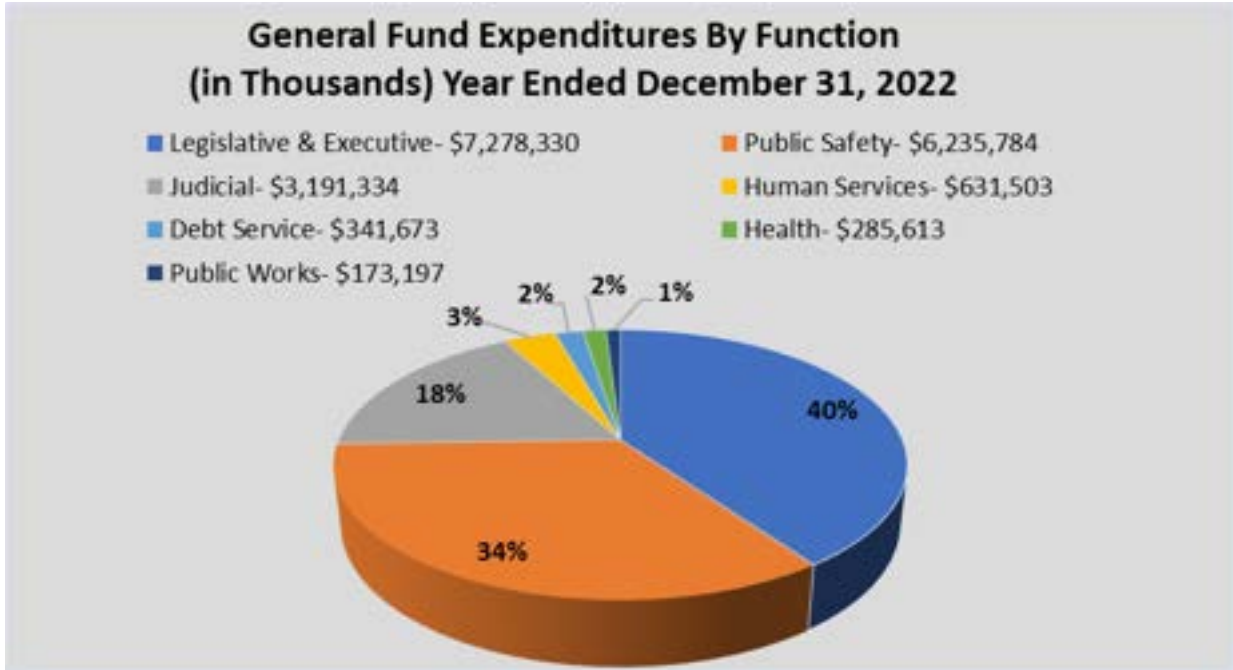
Athens County's permissive sales tax collections dipped slightly in 2018 to \$6.39 million. Since that time the County has seen a steady increase in collections resulting in the \$8.23 million received in 2022. The County receives a 1% sales tax rate for the general operating fund.



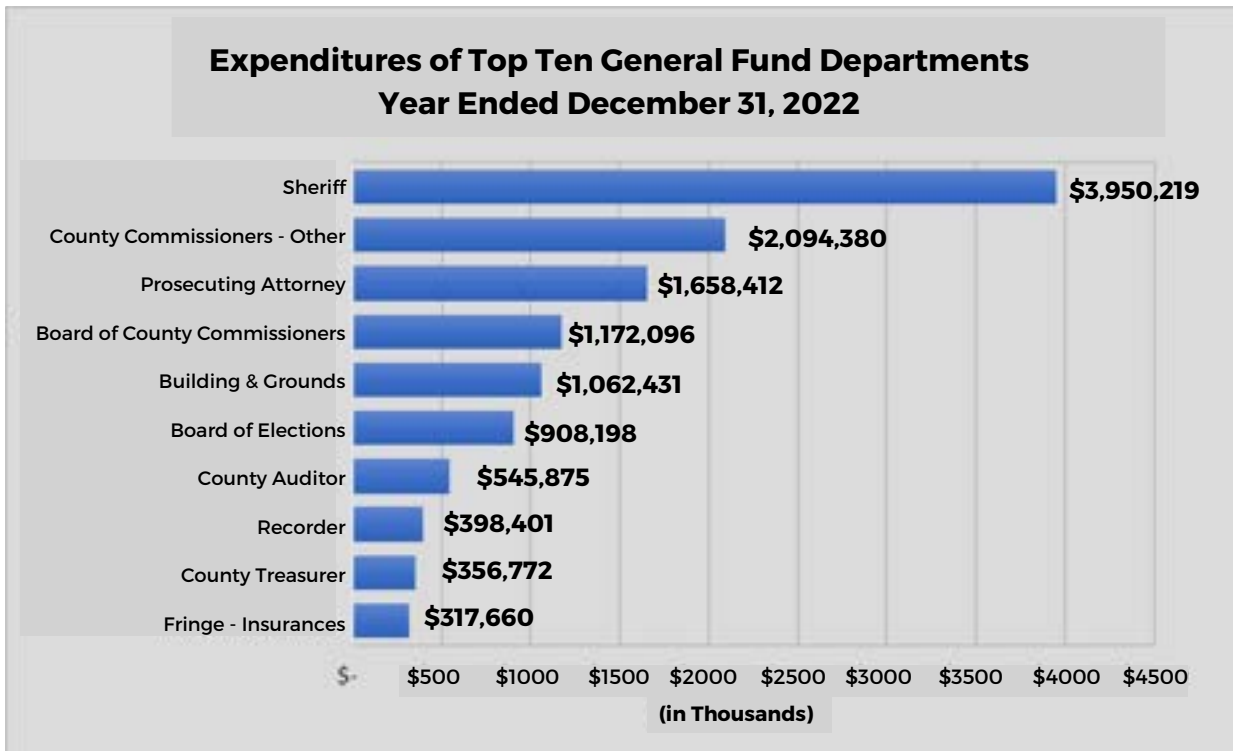
Source: 2022 ACFR (Pg. 22) Athens County Auditor

General Fund Expenditure Activity

In the general fund expenditures chart below, the expenditures of each function are shown. These functions are the same as mentioned in the previous Statement of Activities section, with the exception of debt service and transfers-out. Debt service is the principal and interest payments made on the County's bonds, loans and leases. Transfers-out are monies transferred to other funds of the County to supplement those activities.



Source: Athens County Auditor



Source: Athens County Auditor

General Fund Expenditure Activity

The expenditures below are broken down by general fund department. Commissioners Contracts are services that are contracted for by the County. Transfers-Out are payments made by the general fund to other County funds.

General Fund Expenditures by Function and Department Year Ended December 31, 2022			
Legislative & Executive		Human Services	
Commissioners	\$1,127,205	Veteran Services	\$631,503
Auditor	\$585,809	Total Human Services	\$631,503
Treasurer	\$382,872		
Prosecuting Attorney	\$1,779,735	Health	
External Audit	\$81,578	Vital Statistics	\$937
Settlement Fees	\$66,730	Agriculture	\$284,676
Data Processing	\$162,583	Total Health	\$285,613
Board of Elections	\$974,638		
Recorder	\$350,617	Public Works	
Microfilm	\$76,929	Commissioners Contracts	\$173,197
Records Center	\$18,309	Total Public Works	\$173,197
Commissioners Contracts	\$190,272		
Building and Grounds	\$1,140,154	Debt Service	-
Insurances	\$340,899	Principal	\$224,579
Unanticipated	-	Interest	\$117,094
Total Legislative and Executive	\$7,278,330	Total Debt Service	\$341,673
Public Safety		Transfers-Out	\$565,603
Coroner	\$188,022		
Sheriff	\$3,952,286	Total General Fund Expenditures	\$ 18,703,037
Commissioners Contracts	\$2,095,476		
Total Public Safety	\$6,235,784		
Judicial			
Common Pleas Court	\$889,233		
Juvenile Court	\$944,739		
Probate Court	\$267,282		
Clerk of Courts	\$591,292		
Municipal Court	\$212,539		
Commissioners Contracts	\$286,249		
Total Judicial	\$3,191,334		

Source: Athens County Auditor

Financial Position Statement

The Financial Position Statement, known in accounting terms as the “Balance Sheet,” is designed to provide a picture of the County’s financial position as of the end of the year. Explanations of specific accounts are as follows by where they appear in the financial position statement.

Assets and Deferred Outflows

Cash is the amount of physical cash held by the County in checking accounts and on hand for purposes of paying expenses.

Receivables represent the amounts that are owed to the County at December 31, 2022.

Capital Assets represent the furniture, equipment, vehicles, land, buildings, infrastructure and water and sewer plants and mains which provide an economic benefit of greater than one year.

Deferred Outflows of Resources represent the portion of the calculation for asset retirement obligations, net pension and net other post-employment benefits (OPEB) liabilities.

Liabilities and Deferred Inflows

Accrued Wages and Benefits are those payments that the County owes to employees for salaries, the associated benefits, and accrued leave.

Payables are those payments that the County owes to individuals or companies who supply services or goods to the County.

Intergovernmental Payables are primarily the amounts owed to other governments outside the County for goods or services provided by them to the County.

Deferred Inflows of Resources represent an acquisition of resources that apply to a future period and will not be recognized as revenue until that time as well as a portion of the calculation of the net pension and net other post-employment benefits (OPEB) liabilities. Making this up are property taxes, payments in lieu of taxes, grants, permission sales tax, special assessments, pension and OPEB.

Other Liabilities consist of accrued interest and claims payable along with compensated absences and the net pension and net other post-employment benefits (OPEB) liabilities. The net pension liability, which is a part of GASBs 68 and 71, establishes standards for measuring and recognizing pension liabilities. The net OPEB liability was implemented under GASB 75 and establishes standards for measuring and recognizing other postemployment benefit liabilities.

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	\$ CHANGE FROM 2021	% CHANGE FROM 2021
Assets					
Cash	\$30,416,053	\$40,851,411	\$49,811,367	\$10,662,126	21.93%
Receivables	\$26,443,159	\$28,947,306	\$30,731,842	\$1,784,536	6.16%
Capital Assets	\$75,117,929	\$74,530,463	\$70,877,015	\$(3,653,448)	-4.90%
Other Assets	\$908,466	\$4,344,664	\$7,383,749	\$3,039,085	69.95%
Total Assets	\$132,885,607	\$148,673,844	\$158,803,973	\$11,832,299	6.81%
Deferred Outflows of Resources	\$8,162,359	\$4,865,767	\$6,669,181	\$1,803,414	37.06%
Liabilities					
Accrued Wages and Benefits	\$841,055	\$992,472	\$1,103,184	\$110,712	11.16%
Payables	\$1,041,240	\$1,292,698	\$1,570,104	\$277,406	21.46%
Intergovernmental Payable	\$456,315	\$373,751	\$351,882	\$(21,869)	-5.85%
Other Liabilities	\$165,209	\$6,485,522	\$12,539,476	\$6,053,954	93.35%
Long-Term Debt	\$70,879,226	\$37,769,310	\$26,842,078	\$(10,927,232)	-28.93%
Total Liabilities	\$73,383,045	\$46,913,753	\$42,406,724	\$(4,507,029)	-9.61%
Deferred Inflows of Resources	\$29,290,997	\$39,622,831	\$44,016,558	\$4,393,727	11.09%
Net Position	\$ 38,373,924	\$67,003,027	\$79,049,872	\$13,749,015	17.98%

Source: Athens County Auditor