

# Athens County Ohio



## Comprehensive Annual Financial Report

For The Year Ended December 31, 2005

# ATHENS COUNTY, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2005



### **Jill A. Thompson** Athens County Auditor

David M. Owen  
Chief Deputy Auditor

Tammi Goeglein  
Administrative Assistant

Jane Elekes  
Real Estate Manager

Prepared by:  
Alan D. Ferguson, Financial Reporting Administrator  
Brandi Sanders, Financial Clerk  
and  
The Staff of the Auditor's Office

Heidi Easley  
Janet Harner  
Ken Highland

Larry Hines  
Tracie Newlun  
Sally Stump

Carol Starlin  
Noah Watkins  
Samantha Winchell



**ATHENS COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2005  
 TABLE OF CONTENTS**

	<u>PAGE</u>
<i>I. INTRODUCTORY SECTION</i>	
TRANSMITTAL LETTER	i
GFOA CERTIFICATE OF ACHIEVEMENT	vii
ELECTED OFFICIALS	viii
ORGANIZATIONAL CHART	ix
<i>II. FINANCIAL SECTION</i>	
INDEPENDENT ACCOUNTANTS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
Statement of Net Assets	11
Statement of Activities	12
FUND FINANCIAL STATEMENTS:	
Balance Sheet – Governmental Funds	14
Reconciliation of Total Governmental Fund Balances To Net Assets of Governmental Activities	15
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	16
Reconciliation of Statement of Revenues, Expenditures and Changes In Fund Balances of Governmental Funds to the Statement of Activities	17
Statements of Revenues, Expenditures and Changes In Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual:	
General Fund	18
Job and Family Services Fund	19
Road (MVGT) Fund	20
Children Services Fund	21
MR/DD (Beacon School) Fund	22
Ambulance Service	23
Statement of Net Assets – Proprietary Funds	24

**ATHENS COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2005  
 TABLE OF CONTENTS  
 (continued)**

	<u>PAGE</u>
Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds	25
Statement of Cash Flows – Proprietary Funds	26
Statement of Fiduciary Net Assets – Fiduciary Funds	27
Statement of Changes in Fiduciary Net Assets – Fiduciary Funds	28
NOTES TO THE BASIC FINANCIAL STATEMENTS	29
 COMBINING STATEMENTS:	
 COMBINING STATEMENTS – NONMAJOR GOVERNMENTAL FUNDS:	
Fund Descriptions – Nonmajor Governmental Funds	68
Combining Balance Sheet – Nonmajor Governmental Funds	74
Combining Statement of Revenues, Expenditures and Changes In Fund Balances – Nonmajor Governmental Funds	75
Combining Balance Sheet – Nonmajor Special Revenue Funds	76
Combining Statement of Revenues, Expenditures and Changes In Fund Balances – Nonmajor Special Revenue Funds	88
Combining Balance Sheet – Nonmajor Debt Service Funds	100
Combining Statement of Revenues, Expenditures and Changes In Fund Balances – Nonmajor Debt Service Funds	101
Combining Balance Sheet – Nonmajor Capital Projects Funds	102
Combining Statement of Revenues, Expenditures and Changes In Fund Balances – Nonmajor Capital Projects Funds	103
 COMBINING STATEMENTS – NONMAJOR PROPRIETARY FUNDS:	
Fund Descriptions – Nonmajor Proprietary Funds	104
Combining Statement of Net Assets – Nonmajor Enterprise Funds	105
Combining Statement of Revenues, Expenses and Changes In Fund Net Assets – Nonmajor Enterprise Funds	106
Combining Statement of Cash Flows – Nonmajor Enterprise Funds	107

**ATHENS COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2005  
 TABLE OF CONTENTS  
 (continued)**

	<u>PAGE</u>
<b>COMBINING STATEMENTS – NONMAJOR FIDUCIARY FUNDS:</b>	
Fund Descriptions – Nonmajor Fiduciary Funds	108
Combining Statement of Fiduciary Net Assets – Private Purpose Trust Funds	110
Combining Statement of Changes in Fiduciary Net Assets – Private Purpose Trust Funds	111
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	112
<b>INDIVIDUAL FUND SCHEDULES:</b>	
Schedules of Revenues, Expenditures and Changes In Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual Major Governmental Funds	118
Nonmajor Governmental Funds	133
Schedules of Revenues, Expenses and Changes In Fund Equity – Budget (Non-GAAP Budgetary Basis) and Actual Major Proprietary Funds	206
Nonmajor Proprietary Funds	208
Schedules of Revenues, Expenditures and Changes In Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual Private Purpose Trust Funds	213

**ATHENS COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2005  
 TABLE OF CONTENTS  
 (continued)**

<i>III. STATISTICAL SECTION</i>	<u>PAGE</u>
Introduction to the Statistical Section	T-1
<u>TABLE</u>	
1. Net Assets by Component – Last Three Years	T-3
2. Changes in Net Assets - Last Three Years	T-4
3. Fund Balances, Governmental Funds - Last Ten Years	T-6
4. Changes in Fund Balances, Governmental Funds - Last Ten Years	T-8
5. Assessed and Estimated Actual Value of Taxable Property - Last Ten Years	T-10
6 A. Property Tax Rates of Overlapping Governments - Last Ten Years	T-11
6 B. Property Tax Rates – Last Ten Years	T-12
7 A. Principal Taxpayers – Real Estate Tax – 2004 and 1995	T-14
7 B. Principal Taxpayers – Tangible Personal Property Tax – 2004 and 1995	T-15
7 C. Principal Taxpayers – Public Utilities Tangible Personal Property Tax – 2004 and 1995	T-16
8. Real Property Tax Levies and Collections – Last Ten Years	T-17
9. Ratio of Outstanding Debt By Type – Last Ten Years	T-18
10. Ratio of General Bonded Debt Outstanding - Last Ten Years	T-19
11. Pledged Revenue Coverage - Last Ten Years	T-20
12. Computation of Direct and Overlapping General Obligation Debt Attributable to Governmental Activities – December 31, 2005	T-21
13. Computation of Legal Debt Margin – Last Ten Years	T-22
14. Demographic and Economic Statistics – Last Ten Years	T-24
15. Principal Employers – 2005 and 2001	T-25
16. County Government Employees by Function/Activity – Last Five Years	T-26
17. Operating Indicators by Function/Activity – 2005	T-27
18. Capital Assets by Function/Activity – Last Ten Years	T-28
19. Assessed Valuation of Exempt Real Property – December 31, 2005	T-30
20. Athens County Taxes Collected – Collection Year 2005	T-32
21. Athens County State Payments and Special Assessments Collected – Collection Year 2005	T-33
22. Detail Sales Tax Receipts – Collection Year 2005	T-34

# *INTRODUCTORY SECTION*







**Jill A. Thompson**  
 ATHENS COUNTY AUDITOR  
 15 S. COURT ST., ROOM 330  
 ATHENS, OHIO 45701-2896



Honorable Mark Sullivan  
 Honorable Lenny Eliason  
 Honorable Bill Theisen

June 23, 2006

**CITIZENS OF ATHENS COUNTY, OHIO**

As County Auditor, I am pleased to present our fifteenth Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2005. 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.

**EXPLANATION OF CAFR SECTIONS**

The CAFR is divided into three sections: an Introductory Section, a Financial Section and a Statistical Section. The Introductory Section includes this transmittal letter, the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 2004 CAFR, the County's organizational chart and a list of elected officials. The Financial Section includes the Auditor of State's Independent Accountant's Report; management's discussion and analysis (MD&A); the basic financial statements and notes provide an overview of the County's financial position and operating results; and the combining statements for nonmajor funds and other schedules that provide detailed information relative to the basic financial statements. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

This transmittal letter is designed to compliment the 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 484 square miles and has a population of approximately 62,062. The City of Athens is the County seat with an estimated population of 21,824.

A three-member Board of Commissioners, eleven other elected officials including the Auditor, Treasurer, Clerk of Courts, Coroner, Engineer, Prosecutor, 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 600 employees who provide various services to benefit its citizens. These services include public assistance and social services, justice system services, utilities services, road and bridge services, support services, and other County services.

## REPORTING ENTITY

Athens County's reporting entity has been defined in accordance with principles established by the Governmental Accounting Standards Board (GASB). All governmental departments, agencies, institutions, commissions, and other governmental organizations, which are not legally separate from the County and are financially accountable to the County are included in the financial statements. Legal separateness is evaluated on the basis of (1) its corporate name, (2) the right to sue or be sued and (3) the right to buy, sell, lease and mortgage property. Financial accountability is based on (1) the appointment of the governing authority and (2) the ability to impose will or (3) the providing of specific financial benefit or imposition of a specific financial burden. Another factor to consider in this evaluation is whether an entity is fiscally dependent on the County. Included within the reporting entity of the County are The Athens County Children Services and The Athens County Board of Mental Retardation/Developmentally Disabled (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 County General Health District, A.D.A.M.H.S. (317) Board, the Athens County Soil and Water Conservation District 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 Super II Highway improving Rt. 33 from Athens to Meigs County has been completed creating a connector to Ravenswood, WV and I-77. The Rt. 33 Lancaster bypass has been completed and planning has begun on the Rt. 33 Nelsonville bypass.

Development continues on East State Street in the City of Athens. The County Engineer chose to move the main depot out of the city opening the property up for economic development. Plans for the site include a hotel, bank, drug store and restaurant. The University Mall has expanded to include a Bennigan's restaurant and the former Big Bear site is now occupied by the Athena Grand Theater. The conversion of the Athens Mall to a strip mall has been completed and businesses continue to relocate to that area.

Ohio University continues to play an important role in the economic development of Athens County. Currently, capital improvement projects under construction are the \$60 million University Student Center, the \$24 million new Residence Hall, the \$1.3 million Life Sciences Research Building Addition, the \$470,000 Lin Hall 2<sup>nd</sup> Floor Museum Renovation and the \$1 million Bromley Hall Plumbing Rehabilitation. Projects that are currently in the planning stages are the \$30 million Integrated Learning and Research Facility, the \$8.4 million Lincoln Hall Renovation and the Clippinger Laboratory Renovations Planning.

The Plains Water and Sewer District, including the Buchtel Water and Sewer District, the LE-AX Water District, the Sunday Creek Valley Water District, the Hollister Water Association, the Bishopville Water District, Burr Oak Regional Water District and the Tupper's 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

The County Engineer is in the first stages of setting up a new head quarters in Canaan Township. The new facility is scheduled to be completed in 2007.

The County's Geographical Informational System (GIS) Management system continues to progress. Parcel maintenance is being accomplished and is about to be upgraded as a result of the County Auditor upgrading the CAMA database operating system. The GIS website has been upgraded with a new County owned GIS dedicated server, and has received a facelift with a new more user friendly graphic interface. The new Soils Layer is now available along with all other data on the data download page of our GIS Website. Land Use and Land Cover maps are now available. Athens County's GIS is being built at one-third the cost that other counties of similar size have experienced. The County Highway Map is being developed through use of our GIS layers and should be available later in 2006.

The County Engineer's emphasis continued to be upon improving the safety, surfaces, and drainage of the county road system, now that all the major bridges are in good shape. A long-range plan of continued use of Federal Grant funds for major bridge replacements of previously rehabilitated bridges is being accomplished by annually designing and programming another major federal bridge replacement project. These grants have at least a ten year waiting list, so we are placing a series of bridge replacements into the programming status such that they will have already prepared plans for additional bridge replacements in case some other recipient's bridge replacement project is dropped, and their funding becomes available on short notice. Three county roads were paved in 2005. The current goal is to have an all paved county highway system by 2015.

The Athens County Auditor has unveiled her new website. The new site allows the public better access to public records and provides information and applications for programs administered by the office as well as access to property record information. The Auditor plans to continue improving her site by making it more user-friendly to serve the public at their convenience.

The Plains Water & Sewer District has completed a wastewater collection system in the Village of Buchtel that serves 289 homes. The district has completed the water line upgrade in the Village of Buchtel. The Dresher sewer project is now completed at a total cost of \$669,770.

The Athens County 911 Emergency Communications has completed a county-wide radio upgrade for law enforcement and fire service. The County Engineer and township trustees radio upgrade has also been completed.

## ACCOUNTING SYSTEM AND INTERNAL CONTROLS

Athens County's accounting system is organized on a "Fund Basis". Each fund or account group is a distinct, self-balancing accounting entity. Although the County maintains its day-to-day accounting records on a cash basis, for financial reporting purposes, the County uses Generally Accepted Accounting Principles (GAAP). The basis of accounting is fully described in Note 4 to the Basic Financial Statements.

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Such controls were developed to ensure reasonable, although not absolute assurance, that the County's assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and to maintain the reliability of

financial records for the preparation of financial statements in accordance with GAAP. "Reasonable assurance" is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived.

Athens County uses a fully automated accounting system. This system coupled with the manual auditing of each voucher prior to payment by the Auditor's office ensures that the financial information generated is both accurate and reliable.

This is the third year the County has prepared financial statements following GASB Statement No. 34 "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." GASB Statement No. 34 creates new basic financial statements for reporting on the County's financial activities as follows:

Government-wide financial statements – These statements are prepared on the accrual basis of accounting which is similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Fund financial statements – These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

Statements of budgetary comparison – These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

## BUDGETARY CONTROLS

The Board of Commissioners adopts an annual appropriation measure for the County at the beginning of each fiscal year. All disbursements or transfers of cash between funds require appropriation authority from the Board of Commissioners. Budgets are controlled at the object level within a department or fund. Purchase orders are approved by the department head and the Board of Commissioners and funds are encumbered by the Auditor prior to their release to vendors. Any purchase order that exceeds the available appropriation is not processed until adequate resources are in place. Additional information concerning the County's budgetary controls can be found in Note 4 to the Basic Financial Statements.

## RISK MANAGEMENT

The County maintains a comprehensive risk management program through the purchase of various types of liability, property and crime insurance from a commercial insurer and from the County Risk Sharing Authority, Inc. (CORSA).

CORSA provides general liability insurance maintained in the amount of \$6,000,000 for each occurrence and \$6,000,000 for public officials, law enforcement and automobile liability with \$250,000 for uninsured/underinsured motorists. The deductibles for these coverages are \$2,500 for each occurrence. CORSA also provides coverage for property and crime.

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

The County has established the Employees Benefits Trust Fund, an Internal Service Fund used as a contingency fund to cover any excess costs as part of its risk management program.

Finally, the County covers all its employees under the Ohio Bureau of Worker's Compensation and also provides limited major medical, health, dental and vision insurance for those employees who choose to

participate through a self insurance plan with either Anthem Blue Cross and Blue Shield or Medical Mutual as the third party administrator.

Further discussion of the County's risk management policies can be found in Note 19 to the Basic Financial Statements.

## CASH MANAGEMENT

The County Treasurer is the custodian of all County money and is responsible for the investment of the County funds. The County has an Investment Advisory Committee, consisting of two County Commissioners and the County Treasurer. This committee reviews the investment program and makes recommendations regarding the investment policies of the County.

Athens County's cash is pooled for the Treasurer's investment program. The County's investments were divided among demand deposit accounts, certificates of deposit, Star Ohio, repurchase agreements, and discount notes.

A majority of the County's deposits are collateralized by pooled collateral. Although these deposits are categorized by GASB as "uninsured and uncollateralized" since the collateral is not held in the County's name, by law, financial institutions may establish a collateral pool to cover all public deposits. The fair value of the pooled collateral must equal at least 105 percent of the public funds on deposit. The collateral is held by trustees, including the Federal Reserve Bank and designated third party trustees of the financial institutions.

All interest earned is allocated to the General Fund except those several funds that are mandated by Ohio law. Interest revenue earned on investments during 2005 was \$627,977 and was credited to various funds.

## INDEPENDENT AUDIT

Athens County had an independent audit of all its funds by the Ohio Auditor of State for the year ended December 31, 2005. The Independent Accountant's Report of the Auditor of State can be found at the beginning of the Financial Section of this report.

## CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Athens County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2004. 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 2005 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. Deputy Auditor Alan Ferguson's 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, 2004

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.



*Carla E. Fudge*

President

*Jeffrey R. Emery*

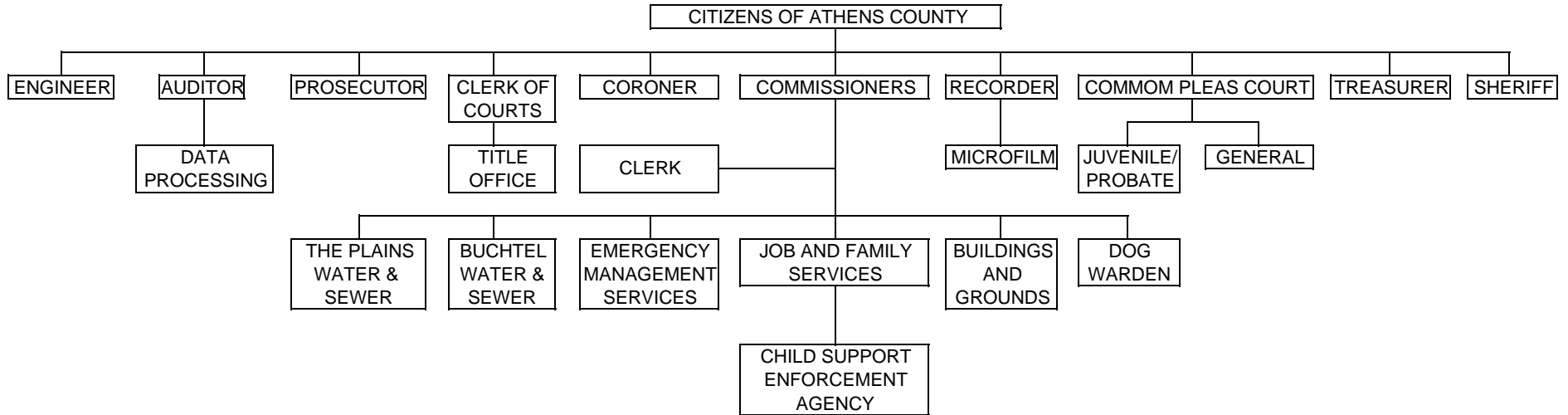
Executive Director

**ATHENS COUNTY**  
**ELECTED OFFICIALS**  
**AS OF DECEMBER 31, 2005**

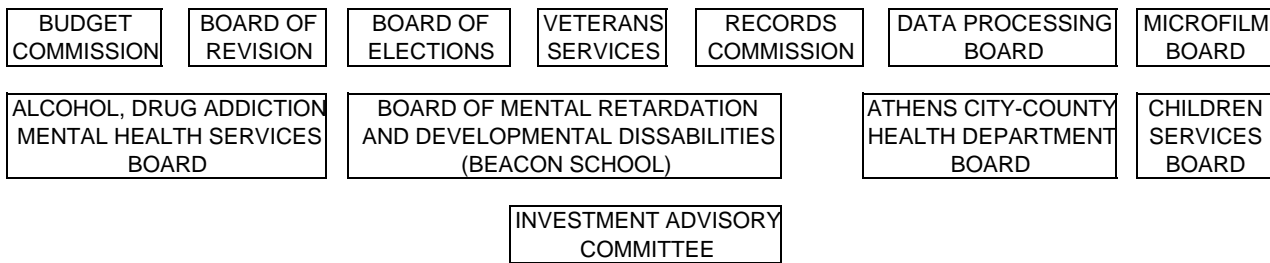
<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Leonard Eliason	County Commissioner	1/01/03 to 12/31/06
Mark Sullivan	County Commissioner	1/03/05 to 1/02/09
Bill Theisen	County Commissioner	1/02/05 to 1/01/09
Jill A. Thompson	County Auditor	3/10/03 to 3/09/07
JaVon Kittle Cooper	County Treasurer	9/04/05 to 9/04/09
C. David Warren	Prosecuting Attorney	1/01/05 to 12/31/08
Archie Stanley	County Engineer	1/01/05 to 12/31/08
Julia Michael Scott	County Recorder	1/01/05 to 12/31/08
Scott Jenkinson, DO	County Coroner	1/01/05 to 12/31/08
Ann C. Trout	Clerk of Courts	1/01/05 to 12/31/08
L. Alan Goldsberry	Common Pleas Court Judge	2/09/03 to 2/08/09
Michael Ward	Common Pleas Court Judge	1/01/05 to 12/31/10
Robert W. Stewart	Probate/Juvenile Court Judge	2/09/03 to 2/09/09
Vern Castle	Sheriff	1/01/05 to 12/31/08



## ORGANIZATIONAL CHART OF ATHENS COUNTY



### EX OFFICIO AND APPOINTED BOARDS



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# *FINANCIAL SECTION*





**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Athens County  
15 South Court Street  
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate 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, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Atco, Inc., a discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Atco, Inc., on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Atco, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of December 31, 2005, 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 Fund, Road (MVG) Fund, Childrens Services Fund, MR/DD (Beacon School) Fund and Ambulance Service Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 5, during the year ended December 31, 2005, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 40, *Deposit and Investment Risk Disclosures*, and Statement No. 44, *Statistical Table Requirements*.

743 E. State St. / Athens Mall Suite B / Athens, OH 45701  
Telephone: (740) 594-3300 (800) 441-1389 Fax: (740) 594-2110  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The Introductory Section, Combining Statements, Individual Fund Schedules and Statistical Section provide additional information and are not a required part of the basic financial statements. We subjected the Combining Statements and Individual Fund Schedules to the auditing procedures applied in the audit of the basic financial statements. 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 or Statistical Section to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**Betty Montgomery**  
Auditor of State

June 23, 2006

**ATHENS COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
(Unaudited)

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The discussion and analysis of Athens County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2005. 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 2005 are as follows:

Total assets of the County exceeded its total liabilities at December 31, 2005 by \$81,124,830.

The County's total net assets increased \$3,335,345 or 4.29% from 2004 to 2005.

Program revenues of governmental activities accounted for \$32,620,100 or 62.61% of total governmental activities revenue. General revenues accounted for \$19,476,852 or 37.39% of the total governmental activities revenue.

The County had \$48,716,737 in expenses related to governmental activities; \$32,620,100 of these expenses was offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and miscellaneous revenue of \$19,476,852 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,157,121 or 98.10% of total business-type activities revenue. General revenues accounted for \$22,447 or 1.90% of the total business-type activities revenue.

The County had \$1,215,438 in expenses related to business-type activities; \$1,157,121 of these expenses were offset by program specific charges for services. General revenues of \$22,447 were utilized to provide for these programs.

Among major funds, the General Fund had \$10,992,394 in revenues, \$9,998,435 in expenditures, and (\$901,006) in net transfers and other financing sources. The General Fund balance increased slightly by \$92,953 from \$2,074,715 to \$2,167,668.

In 2005, the County's governmental activities related outstanding bonds decreased by \$310,000 or 12.20% to \$2,230,000. The County's governmental activities related outstanding long-term notes increased by \$914,000 due to the conversion of a short-term note. The County's governmental activities related outstanding loans had a decrease of \$67,226 or 6.88% to \$910,069. Governmental activities related bond anticipation notes outstanding at year-end were \$151,938, a decrease of \$1,006,137 or 86.88% from the end of the prior year. Total governmental activities related debt outstanding decreased in 2005 by \$469,363 to \$4,206,007.

In 2005, the County's business-type related outstanding bonds had a net decrease of \$7,600 or 1.04% to \$724,400, while the County's business-type activities related outstanding loans had a net decrease of \$33,092 or 4.83% to \$651,737. Total business-type activities related debt outstanding decreased in 2005 by \$40,692 to \$1,376,137.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. These statements are organized so the reader can understand Athens County's financial position.

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

**ATHENS COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
(Unaudited)

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

REPORTING THE COUNTY AS A WHOLE

**Statement of Net Assets and the Statement of Activities**

One of the most important questions asked about the County's finances is "How did the County do financially during 2005?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net assets and changes in those assets. This change in net assets is important because it tells the reader whether the financial position of the County as a whole has increased or decreased. Over time, increases or decreases in the County's net assets are one indicator of whether the financial position is improving or deteriorating. Causes for these changes may be the result of many factors. Some of these factors are financial and some are not. Non-financial factors include changes in the County's property tax base and the condition of the County's capital assets (roads, bridges, buildings, sewer lines, etc). These factors need to be considered when assessing the overall financial health of the County.

In the Statement of Net Assets and the Statement of Activities, the County is divided into two kinds of activities:

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

**Fund Financial Statements**

The fund financial statements provide detailed information about the County's major funds. The County's major governmental funds are the General Fund, Job and Family Services Fund, Road (MVG) Fund, Childrens Services Fund, MR/DD (Beacon School) Fund, and the Ambulance Service Fund. The County's major proprietary funds are the Plains Sewer Fund and the Buchtel Sewer Fund.

**ATHENS COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
(Unaudited)

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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.

**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. Internal service funds are an accounting device used to accumulate and allocate cost internally among the County's various functions. The County uses an internal service fund to account for its Employee Benefits Trust Fund. Because this service predominately benefits governmental rather than business-type functions, it has been included with governmental activities in the County-wide financial statements.

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

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

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



**ATHENS COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
(Unaudited)

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2005 compared to 2004:

	Table 1 Net Assets					
	Governmental Activities		Business-Type Activities		Total	
	2005	Restated 2004	2005	Restated 2004	2005	Restated 2004
<i>Assets:</i>						
Current and Other Assets	\$29,825,511	\$26,336,502	\$2,166,026	\$2,064,534	\$31,991,537	\$28,401,036
Capital Assets, Net	64,899,857	63,702,193	5,836,331	5,998,203	70,736,188	69,700,396
Total Assets	<u>94,725,368</u>	<u>90,038,695</u>	<u>8,002,357</u>	<u>8,062,737</u>	<u>102,727,725</u>	<u>98,101,432</u>
<i>Liabilities:</i>						
Current and Other Liabilities	11,823,990	11,031,752	87,801	79,709	11,911,791	11,111,461
Long-Term Liabilities	8,283,890	7,757,141	1,407,214	1,443,345	9,691,104	9,200,486
Total Liabilities	<u>20,107,880</u>	<u>18,788,893</u>	<u>1,495,015</u>	<u>1,523,054</u>	<u>21,602,895</u>	<u>20,311,947</u>
<i>Net Assets:</i>						
Invested in Capital Assets, Net of Related Debt	61,657,896	61,122,798	4,460,194	4,581,374	66,118,090	65,704,172
Restricted	14,931,328	12,095,135	0	0	14,931,328	12,095,135
Unrestricted	<u>(1,971,736)</u>	<u>(1,968,131)</u>	<u>2,047,148</u>	<u>1,958,309</u>	<u>75,412</u>	<u>(9,822)</u>
Total Net Assets	<u>\$74,617,488</u>	<u>\$71,249,802</u>	<u>\$6,507,342</u>	<u>\$6,539,683</u>	<u>\$81,124,830</u>	<u>\$77,789,485</u>

Current assets increased due primarily to an increase in cash and cash equivalents held by the County and an increase in property taxes receivable.

Capital assets increased due to improvements to roads and bridges and as a result of construction in progress additions during 2005.

Current liabilities increased due to a increase in deferred revenue caused mainly by an increase in taxes receivable.

Long-term liabilities increased due to the replacement of short-term note with a long-term note.

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$81,124,830. By far, the largest portion of the County's net assets (81.50%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net assets represents resources that are subject to restrictions on how they can be used. These resources accounted for 18.41% of total net

**ATHENS COUNTY, OHIO**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2005**  
**(Unaudited)**

assets. The remaining balance of \$75,412 or (0.09%) which are unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors. Total net assets increased in 2005 by \$3,335,345. As of December 31, 2005, the County is able to report a positive balance of \$74,617,488 for governmental type activities. For business-type activities, a positive net asset balance of \$6,507,342 is reported.

Table 2 shows the changes in net assets for the year 2005 compared to 2004.

**Table 2**  
**Changes in Net Assets**

	Governmental Activities	Business-Type Activities	Total	Governmental Activities Restated 2004	Business-Type Activities Restated 2004	Total Restated 2004
	2005	2005	2005	2004	2004	2004
<i>Revenues:</i>						
Program Revenues						
Charges for Services	\$4,146,448	\$1,150,871	\$5,297,319	\$4,541,182	\$1,078,083	\$5,619,265
Operating Grants and Contributions	26,334,833	0	26,334,833	18,668,728	0	18,668,728
Capital Grants and Contributions	2,138,819	6,250	2,145,069	1,315,038	0	1,315,038
Total Program Revenue	<u>32,620,100</u>	<u>1,157,121</u>	<u>33,777,221</u>	<u>24,524,948</u>	<u>1,078,083</u>	<u>25,603,031</u>
General Revenues						
Property Taxes	9,101,085	0	9,101,085	9,144,188	0	9,144,188
Sales Tax	5,808,439	0	5,808,439	5,651,234	0	5,651,234
Grants and Entitlements	1,770,037	0	1,770,037	1,635,698	0	1,635,698
Investment Earnings	627,608	369	627,977	277,099	254	277,353
Miscellaneous	2,160,683	22,078	2,182,761	3,281,439	26,675	3,308,114
Total General Revenues	<u>19,467,852</u>	<u>22,447</u>	<u>19,490,299</u>	<u>19,989,658</u>	<u>26,929</u>	<u>20,016,587</u>
Total Revenues	<u>52,087,952</u>	<u>1,179,568</u>	<u>53,267,520</u>	<u>44,514,606</u>	<u>1,105,012</u>	<u>45,619,618</u>
<i>Program Expenses:</i>						
General Government						
Legislative and Executive	5,388,878	0	5,388,878	4,940,844	0	4,940,844
Judicial	2,396,367	0	2,396,367	2,373,755	0	2,373,755
Public Safety	4,078,211	0	4,078,211	4,138,045	0	4,138,045
Public Works	4,769,293	0	4,769,293	5,976,002	0	5,976,002
Health	2,440,297	0	2,440,297	2,243,254	0	2,243,254
Human Services	29,398,185	0	29,398,185	25,795,197	0	25,795,197
Conservation and Recreation	16,712	0	16,712	14,012	0	14,012
Economic Development and Assistance	34,636	0	34,636	21,352	0	21,352
Interest and Fiscal Charges	194,158	0	194,158	176,390	0	176,390
Plains Sewer	0	293,350	293,350	0	282,308	282,308
Plains Water	0	562,006	562,006	0	521,846	521,846
Buchtel Sewer	0	215,254	215,254	0	202,133	202,133
Buchtel Water	0	106,472	106,472	0	116,330	116,330
Rural Solid Waste	0	38,356	38,356	0	4,884	4,884
Total Expenses	<u>48,716,737</u>	<u>1,215,438</u>	<u>49,932,175</u>	<u>45,678,851</u>	<u>1,127,501</u>	<u>46,806,352</u>
Transfers	(3,529)	3,529	0	0	0	0
Change in Net Assets	3,367,686	(32,341)	3,335,345	(1,164,245)	(22,489)	(1,186,734)
Net Assets January 1	<u>71,249,802</u>	<u>6,539,683</u>	<u>77,789,485</u>	<u>72,414,047</u>	<u>6,562,172</u>	<u>78,976,219</u>
Net Assets December 31	<u>\$74,617,488</u>	<u>\$6,507,342</u>	<u>\$81,124,830</u>	<u>\$71,249,802</u>	<u>\$6,539,683</u>	<u>\$77,789,485</u>

**Governmental Activities**

The most significant program expenses for the County are Human Services, Legislative and Executive, Public Safety, and Public Works. These programs account for 89.56% of the total governmental activities. Human Services, which accounts for 60.34% 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 Mental Retardation, Child Support Enforcement Agency and Childrens Services. Public Works, which accounts for 9.79% 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

**ATHENS COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
(Unaudited)

11.06% 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 8.37% of the total, represents costs mainly associated with the operation of the Sheriff's Department and 911 Emergency Communication.

Funding for the most significant programs indicated above is from charges for services, operating grants, and in some instances property and sales taxes. The Child Support Enforcement and Jobs and Family Services Departments are basically funded with federal and state monies. Childrens Services and Board of Mental Retardation are partially supported by voted property tax levies. The operation of the Sheriff's Department is funded through the General Fund, while 911 Emergency Communication is funded through a sales tax. The most significant funding sources for the County Engineer are motor vehicle license fees and gasoline taxes.

As noted previously, the net assets for the governmental activities increased \$3,367,686 or 4.73%. This is a change from last year when net assets decreased \$1,164,245 or 1.62%. Total revenues increased \$7,573,346 or 17.01% from last year and expenses increased \$3,037,886 or 6.65% from last year.

The major factors in the change in revenues are a significant increase in program revenues from operating grants, which increased \$7,666,105 or 41.06% due almost entirely to an increase in state funding for programs administered by Job and Family Services and MR/DD (Beacon School) and an \$823,781 or 62.64% increase in capital grants due mostly to equipment received through the Help America Vote Act Grant. These more than offset a \$1,120,856 decrease in miscellaneous income.

Expenses increased by \$3,037,886 or 6.65%. An increase of \$3,602,988 or 13.97% in Human Services expenses more than offset decreases in General Government Legislative and Executive, Public Safety, and Public Works. This increase was mainly due to increased expenditures by Job and Family Services.

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 2005	Net Cost of Services 2005
General Government		
Legislative and Executive	\$5,388,878	\$2,709,028
Judicial	2,396,367	1,671,872
Public Safety	4,078,211	3,514,026
Public Works	4,769,293	(1,329,123)
Health	2,440,297	2,019,221
Human Services	29,398,185	7,266,107
Conservation and Recreation	16,712	16,712
Economic Development	34,636	34,636
Interest and Fiscal Charges	194,158	194,158
	\$48,716,737	\$16,096,637
Total Expenses		

It should be noted that 66.96% of the costs of services for governmental activities are derived from program revenues including charges for services, operating grants, capital grants and other contributions.

**ATHENS COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
(Unaudited)

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The \$7,266,107 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 Mental Retardation and Childrens Services. For 2005, the net cost of providing these Human Services was only 24.72% of total cost.

For Legislative and Executive, the \$2,709,028 in net cost of services indicates primarily the General Fund support provided for the operation of the general administration of the county government.

### **Business-Type Activities**

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

### **Governmental Funds**

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unreserved 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 \$14,256,820 (94.69% is unreserved), an increase of \$2,480,831 or 21.07% from last year.

The General Fund is the primary operating fund of the County. At the end of 2005, the total fund balance in the General Fund was \$2,167,668 of which \$2,155,567 was unreserved. During the year, revenues exceeded expenditures by \$993,959. Planned operating transfers to various other funds mainly for debt payments and capital projects reduced the change in fund balance to an increase of \$92,953.

For the other major funds of the County's governmental funds, the Job and Family Services Fund balance decreased by \$500,790 or 39.94% due to deferred revenue in 2005, but not in 2004. The Road (MVG) Fund balance increased by \$262,014 or 45.92% due to a decrease in expenditures while the MR/DD (Beacon School) Fund balance increased by \$1,656,397 or 74.04% due to increased revenue from the state and the Ambulance Service Fund balance increased \$106,054 or 9.15% due to decreased planned expenditures. Finally, the Childrens Services Fund balance decreased slightly by \$21,585 or 5.14%.

### **Proprietary Funds**

The County's enterprise funds are the Plains and Buchtel Water and Sewer funds, Rural Solid Waste and Athens County Solid Waste. The County provides water and sewer services to over two thousand customers in The Plains and Buchtel. Net assets of the enterprise funds at year end were \$6,507,342, of which \$2,047,148 was unrestricted.

The County's two major enterprise funds are the Plains Sewer and the Buchtel Sewer Funds which, at year end, had net assets of \$2,858,179 with \$1,245,594 of that unrestricted and \$2,308,099 of which \$105,179 was unrestricted, respectively. During 2005, the Plains Sewer Fund net assets increased by \$62,171 or 2.22% while the Buchtel Sewer Fund net assets decreased by \$54,758 or 2.32%.

### **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 \$10,275,905 representing a \$37,696 increase from the original budgeted estimates of \$10,238,209. The final budget reflected a 0.37% increase from

**ATHENS COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
(Unaudited)

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the original budgeted amount. There was a 8.57% positive variance in actual revenues as compared to the final budget in the General Fund. This was due to the receipt of unanticipated property tax and sales tax, intergovernmental and interest. For the General Fund, the final budget basis expenditures were \$10,186,698 representing an decrease of \$20,649 or 0.20% from the original budget. There was a 2.43% positive variance in actual expenditures as compared to the final budget in the General Fund. This was due to the fact that the various departments kept their spending levels below their appropriations.

### **Capital Assets and Debt Administration**

**Capital Assets** - The County's investment in capital assets for governmental and business-type activities as of December 31, 2005, amounts to \$66,118,090 (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 2005 fiscal year. During 2005, additional costs of \$272,897 were incurred for the various construction projects of the County.

During 2005, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to a total of \$69,717,027.

**Long-term Debt** - At December 31, 2005, the County had total bonded debt outstanding of \$2,230,000. The County's long-term bonded debt decreased by \$310,000 (12.20%), while its long-term loan debt had a net decrease of \$67,226 (6.88%) during 2005. The County also obtained a \$914,000 long-term note to retire a short-term note.

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 2005 was 5.7%, which decreased from a rate of 5.8% the previous December. This rate was above the national and state unemployment rates of 4.6% and 5.5%, respectively, for that same month.

Athens County is the home of Ohio University and Hocking College with a significant agricultural presence. The County's \$751.99 million tax base has grown at an average annual rate of 4.70% over the last five years. This growth is attributed to the significant new construction that has occurred over the last five years and the revaluation of property within the County to reflect current fair market values.

Revenue from the County's 1.25% sales tax, the largest revenue source for the County's General Fund and 911 Emergency Communication, has grown at an average annual rate of 3.36% over the past five years. As of May 2006, sales tax is up 1.17% over 2005.

Increases in interest rates has had a significant impact on the County's revenues. Investment earnings in 2005 were up \$350,624 or 126.42% from 2004. Total investment earnings for all funds totaled \$627,977 in 2005, up from \$277,353 in 2004.

### **Requests for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Jill A. Thompson, Athens County Auditor, 15 South Court Street, Room 330, Athens, Ohio 45701 or call (740) 592-3225.

**ATHENS COUNTY, OHIO**  
**Statement of Net Assets**  
**December 31, 2005**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Atco Inc.	Athens Co. Port Authority
<b>Assets</b>					
Cash and Cash Equivalents	\$13,649,221	\$1,327,945	\$14,977,166	\$315,309	\$195,278
Cash and Cash Equivalents in Segregated Accounts	61,382	95,103	156,485		
<i>Receivables:</i>					
Property Taxes	10,193,010		10,193,010		
Sales Taxes	933,706		933,706		
Accounts	35,973	142,414	178,387	75,333	
Special Assessments		586,230	586,230		
Accrued Interest	92,946		92,946		525
Loans	618,095		618,095		
Intergovernmental	3,976,879		3,976,879		
Internal Balance	605	(605)	0		
Due from Component Unit	4,458		4,458		
Due from Primary Government			0	4,352	
Materials and Supplies Inventory	106,639	11,118	117,757	171,478	
Prepaid Items	152,597	3,821	156,418	1,475	
Nondepreciable Capital Assets	998,516	29,741	1,028,257		696,423
Depreciable Capital Assets, Net	63,901,341	5,806,590	69,707,931	10,328	1,796,488
<b>Total Assets</b>	<b>94,725,368</b>	<b>8,002,357</b>	<b>102,727,725</b>	<b>578,275</b>	<b>2,688,714</b>
<b>Liabilities</b>					
Accounts Payable	393,286	3,704	396,990	8,311	
Contracts Payable	249,356	9,779	259,135		
Accrued Wages and Benefits	306,767	3,694	310,461	2,829	
Intergovernmental Payable	1,354,937	47,951	1,402,888	5,253	
Matured Compensated Absences Payable	6,989		6,989		
Accrued Interest Payable	13,793	22,508	36,301		4,529
Deposits Held and Due to Others	16,067		16,067	3,787	
Deferred Revenue	9,298,944		9,298,944	60,484	
Notes Payable	151,939		151,939		374,485
Matured Bonds Payable	17,000		17,000		
Matured Interest Payable	10,560	165	10,725		
Due to Component Unit	4,352		4,352		
Due to Primary Government				4,458	
<i>Long Term Liabilities:</i>					
Due Within One Year	1,552,406	46,041	1,598,447		122,302
Due In More Than One Year	6,731,484	1,361,173	8,092,657		1,391,819
<b>Total Liabilities</b>	<b>20,107,880</b>	<b>1,495,015</b>	<b>21,602,895</b>	<b>85,122</b>	<b>1,893,135</b>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	61,657,896	4,460,194	66,118,090	10,328	2,492,911
<i>Restricted for:</i>					
Job and Family Services	835,778		835,778		
Road and Bridge Services	2,349,245		2,349,245		
Children Services	478,529		478,529		
Mental Retardation Services	4,041,226		4,041,226		
Ambulance Service	1,431,930		1,431,930		
Debt Service	914,000		914,000		
Capital Projects	130,072		130,072		
Other Purposes	4,750,548		4,750,548		163,982
Unrestricted	(1,971,736)	2,047,148	75,412	482,825	(1,861,314)
<b>Total Net Assets</b>	<b>\$74,617,488</b>	<b>\$6,507,342</b>	<b>\$81,124,830</b>	<b>\$493,153</b>	<b>\$795,579</b>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Activities**  
For Fiscal Year Ended December 31, 2005

	Program Revenues			
	Expenses	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	\$5,388,878	\$2,006,968	\$34,414	\$638,468
Judicial	2,396,367	646,084	78,411	0
Public Safety	4,078,211	147,229	416,956	0
Public Works	4,769,293	59,060	4,668,019	1,371,337
Health	2,440,297	119,088	205,763	96,225
Human Services	29,398,185	1,168,019	20,931,270	32,789
Conservation and Recreation	16,712	0	0	0
Economic Development and Assistance	34,636	0	0	0
Interest and Fiscal Charges	194,158	0	0	0
<i>Total Governmental Activities</i>	<u>48,716,737</u>	<u>4,146,448</u>	<u>26,334,833</u>	<u>2,138,819</u>
<b>Business-Type Activities:</b>				
Plains Sewer	293,350	348,181	0	0
Plains Water	562,006	522,000	0	0
Buchtel Sewer	215,254	153,276	0	6,250
Buchtel Water	106,472	127,414	0	0
Rural Solid Waste	38,356	0	0	0
<i>Total Business-Type Activities</i>	<u>1,215,438</u>	<u>1,150,871</u>	<u>0</u>	<u>6,250</u>
<i>Total Primary Government</i>	<u>\$49,932,175</u>	<u>\$5,297,319</u>	<u>\$26,334,833</u>	<u>\$2,145,069</u>
<b>Component Units:</b>				
ATCO, Inc.	\$886,614	\$638,116	\$208,547	\$0
Athens County Port Authority	183,253	215,325	0	0
<i>Total Component Units</i>	<u>\$1,069,867</u>	<u>\$853,441</u>	<u>\$208,547</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:

General Fund

Children Services

MR/DD

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*

Transfers

*Total General Revenues and Transfers*

Change in Net Assets

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

Net Assets at End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Change in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	ATCO, Inc.	Athens County Port Authority
(\$2,709,028)	\$0	(\$2,709,028)	\$0	\$0
(1,671,872)	0	(1,671,872)	0	0
(3,514,026)	0	(3,514,026)	0	0
1,329,123	0	1,329,123	0	0
(2,019,221)	0	(2,019,221)	0	0
(7,266,107)	0	(7,266,107)	0	0
(16,712)	0	(16,712)	0	0
(34,636)	0	(34,636)	0	0
(194,158)	0	(194,158)	0	0
<u>(16,096,637)</u>	<u>0</u>	<u>(16,096,637)</u>	<u>0</u>	<u>0</u>
0	54,831	54,831	0	0
0	(40,006)	(40,006)	0	0
0	(55,728)	(55,728)	0	0
0	20,942	20,942	0	0
0	(38,356)	(38,356)	0	0
<u>0</u>	<u>(58,317)</u>	<u>(58,317)</u>	<u>0</u>	<u>0</u>
<u>(16,096,637)</u>	<u>(58,317)</u>	<u>(16,154,954)</u>	<u>0</u>	<u>0</u>
0	0	0	(39,951)	0
0	0	0	0	32,072
0	0	0	(39,951)	32,072
1,576,711	0	1,576,711	0	0
2,105,790	0	2,105,790	0	0
3,366,791	0	3,366,791	0	0
1,460,817	0	1,460,817	0	0
590,976	0	590,976	0	0
4,647,237	0	4,647,237	0	0
1,161,202	0	1,161,202	0	0
1,770,037	0	1,770,037	0	0
627,608	369	627,977	3,670	3,962
<u>2,160,683</u>	<u>22,078</u>	<u>2,182,761</u>	<u>73,728</u>	<u>33,754</u>
19,467,852	22,447	19,490,299	77,398	37,716
<u>(3,529)</u>	<u>3,529</u>	<u>0</u>	<u>0</u>	<u>0</u>
19,464,323	25,976	19,490,299	77,398	37,716
3,367,686	(32,341)	3,335,345	37,447	69,788
<u>71,249,802</u>	<u>6,539,683</u>	<u>77,789,485</u>	<u>455,706</u>	<u>725,791</u>
<u>\$74,617,488</u>	<u>\$6,507,342</u>	<u>\$81,124,830</u>	<u>\$493,153</u>	<u>\$795,579</u>



**ATHENS COUNTY, OHIO**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2005**

	General	Job & Family Services	Road (MVGT)	Children Services	MR/DD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>								
Cash and Cash Equivalents	\$1,180,065	\$1,596,973	\$335,789	\$567,967	\$4,072,219	\$1,257,629	\$4,426,845	\$13,437,487
Cash and Cash Equivalents in Segregated Accounts	22,388		248	658	16,067		22,021	61,382
<i>Receivables:</i>								
Property Taxes	1,608,359			2,958,071	3,750,306	1,335,798	540,476	10,193,010
Sales Tax	747,006						186,700	933,706
Accounts	4,730	891			30,352			35,973
Accrued Interest	92,946							92,946
Loans							618,095	618,095
Interfund Receivable	68,411		27				3,148	71,586
Intergovernmental Receivable	761,562	470,130	2,291,216	221,841	113,149	57,196	61,785	3,976,879
Due from Component Unit					4,458			4,458
Materials and Supplies Inventory	14,214		92,425					106,639
Prepaid Items	96,334	19,780	3,111	2,950	14,378		16,044	152,597
<b>Total Assets</b>	<b>\$4,596,015</b>	<b>\$2,087,774</b>	<b>\$2,722,816</b>	<b>\$3,751,487</b>	<b>\$8,000,929</b>	<b>\$2,650,623</b>	<b>\$5,875,114</b>	<b>\$29,684,758</b>
<b>Liabilities:</b>								
Accounts Payable	\$48,108	\$100,303	\$64,083	\$41,571	\$35,443	\$0	\$103,778	\$393,286
Contracts Payable	19,863	67,927	24,355	103,136	4,497		29,578	249,356
Accrued Wages and Benefits	77,422	78,833	15,426	44,171	51,609		39,306	306,767
Matured Compensated Absences Payable		529	1,290	1,733	256		3,181	6,989
Interfund Payable	161	99	114	25,556	1,117	433	43,501	70,981
Intergovernmental Payable	234,666	638,758	68,701	135,756	155,010		122,046	1,354,937
Due to Component Unit			386	500	3,466			4,352
Deposits Held and Due to Others					16,067			16,067
Deferred Revenue	2,048,127	448,302	1,561,482	3,000,542	3,839,757	1,385,016	560,079	12,843,305
Matured Bonds Payable							17,000	17,000
Matured Interest Payable							10,560	10,560
Accrued Interest Payable			2,399					2,399
Notes Payable			151,939					151,939
<b>Total Liabilities</b>	<b>2,428,347</b>	<b>1,334,751</b>	<b>1,890,175</b>	<b>3,352,965</b>	<b>4,107,222</b>	<b>1,385,449</b>	<b>929,029</b>	<b>15,427,938</b>
<b>Fund Balances:</b>								
Reserved for Loans Receivable							547,291	547,291
Reserved for Encumbrances	12,101	18,650		29,414	94,190		55,499	209,854
<i>Unreserved/Undesignated, Reported in:</i>								
General Fund	2,155,567							2,155,567
Special Revenue Funds		734,373	832,641	369,108	3,799,517	1,265,174	4,205,202	11,206,015
Debt Service Funds							8,255	8,255
Capital Projects Funds							129,838	129,838
<b>Total Fund Balances (Deficits)</b>	<b>2,167,668</b>	<b>753,023</b>	<b>832,641</b>	<b>398,522</b>	<b>3,893,707</b>	<b>1,265,174</b>	<b>4,946,085</b>	<b>14,256,820</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$4,596,015</b>	<b>\$2,087,774</b>	<b>\$2,722,816</b>	<b>\$3,751,487</b>	<b>\$8,000,929</b>	<b>\$2,650,623</b>	<b>\$5,875,114</b>	<b>\$29,684,758</b>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Reconciliation of Total Governmental Fund Balances to**  
**Net Assets of Governmental Activities**  
**December 31, 2005**

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<b>Total Governmental Fund Balances</b>	\$14,256,820
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**Amounts reported for governmental activities in the  
Statement of Net Assets are different because:**

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	64,899,857
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Other long-term assets are not available to pay for current-period expenditures and are therefore deferred in the funds:

Intergovernmental Revenue	2,650,296	
Property Taxes	894,065	

Total	3,544,361
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An internal service fund is used by management to pay excess insurance costs. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Assets.	211,734
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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	(4,054,069)	
Accrued Interest Payable	(11,394)	
Premium on Notes	(12,529)	
Capital Leases Payable	(97,961)	
Landfill Post-Closure Costs Payable	(2,799,895)	
Compensated Absences	(1,319,436)	

Total	<u>(8,295,284)</u>
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<i>Net Assets of Governmental Activities</i>	<u><u>\$74,617,488</u></u>
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See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2005**

	General	Job & Family Services	Road (MVGT)	Childrens Services	MR/DD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>								
Property Taxes	\$1,568,358	\$0	\$0	\$2,017,950	\$3,322,974	\$1,467,976	\$593,963	\$8,971,221
Sales Tax	4,647,237						1,161,202	5,808,439
Intergovernmental	1,765,496	11,965,635	4,106,456	2,943,802	3,493,845	193,660	5,611,830	30,080,724
Charges for Services	1,760,794		1,255	888,312	156,457		994,267	3,801,085
Licenses and Permits	5,454						106,249	111,703
Fines and Forfeitures	148,952		51,910				26,614	227,476
Interest	580,834		2,092				38,306	621,232
Other Revenues	515,269	680,164	24,336	347,496	190,628	34	430,652	2,188,579
<i>Total Revenue</i>	<u>10,992,394</u>	<u>12,645,799</u>	<u>4,186,049</u>	<u>6,197,560</u>	<u>7,163,904</u>	<u>1,661,670</u>	<u>8,963,083</u>	<u>51,810,459</u>
<b>Expenditures:</b>								
<i>Current:</i>								
<i>General Government:</i>								
Legislative and Executive	4,425,766						1,145,420	5,571,186
Judicial	2,032,254						366,877	2,399,131
Public Safety	2,704,420						2,101,625	4,806,045
Public Works			3,890,469				1,104,170	4,994,639
Health	355,052					1,555,616	352,598	2,263,266
Human Services	388,887	13,436,589		6,219,145	5,398,268		3,329,080	28,771,969
Conservation and Recreation	7,751							7,751
Economic Development and Assistance							34,636	34,636
Capital Outlay							896,122	896,122
<i>Debt Service:</i>								
Principal Retirement	82,497				2,833		377,226	462,556
Interest and Fiscal Charges	1,808		3,566		358		186,321	192,053
<i>Total Expenditures</i>	<u>9,998,435</u>	<u>13,436,589</u>	<u>3,894,035</u>	<u>6,219,145</u>	<u>5,401,459</u>	<u>1,555,616</u>	<u>9,894,075</u>	<u>50,399,354</u>
Excess of Revenues Over (Under) Expenditures	<u>993,959</u>	<u>(790,790)</u>	<u>292,014</u>	<u>(21,585)</u>	<u>1,762,445</u>	<u>106,054</u>	<u>(930,992)</u>	<u>1,411,105</u>
<b>Other Financing Sources (Uses):</b>								
Sale of Capital Assets	2,830							2,830
Proceeds of Capital Leases	143,896							143,896
Proceeds From Issuance of Notes							914,000	914,000
Proceeds From Premium on Notes							12,529	12,529
Transfers - In		290,000					894,866	1,184,866
Transfers - Out	(1,047,732)		(30,000)		(106,048)		(4,615)	(1,188,395)
<i>Total Other Sources (Uses)</i>	<u>(901,006)</u>	<u>290,000</u>	<u>(30,000)</u>	<u>0</u>	<u>(106,048)</u>	<u>0</u>	<u>1,816,780</u>	<u>1,069,726</u>
<i>Net Change in Fund Balances</i>	<u>92,953</u>	<u>(500,790)</u>	<u>262,014</u>	<u>(21,585)</u>	<u>1,656,397</u>	<u>106,054</u>	<u>885,788</u>	<u>2,480,831</u>
Fund Balances (Deficits) at Beginning of Year	<u>2,074,715</u>	<u>1,253,813</u>	<u>570,627</u>	<u>420,107</u>	<u>2,237,310</u>	<u>1,159,120</u>	<u>4,060,297</u>	<u>11,775,989</u>
Fund Balances (Deficits) at End of Year	<u>\$2,167,668</u>	<u>\$753,023</u>	<u>\$832,641</u>	<u>\$398,522</u>	<u>\$3,893,707</u>	<u>\$1,265,174</u>	<u>\$4,946,085</u>	<u>\$14,256,820</u>

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, 2005**

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**Net Change in Fund Balances - Total Governmental Funds** \$2,480,831

**Amounts reported for governmental activities in the Statement of Activities are different because:**

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period:

Capital Outlay	5,186,573	
Depreciation	<u>(3,688,981)</u>	
Total		1,497,592

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. (299,928)

Revenues in the Statement of Activities that do not provide current financial resources are not reported in the funds:

Intergovernmental Revenue	154,303	
Property Taxes	<u>129,883</u>	
Total		284,186

Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. 462,556

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (2,107)

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. (33,896)

In the Statement of Activities, landfill post-closure costs are offset by a reduction of the liability whereas in governmental funds, actual expenditures are reported. 42,011

Other financing sources in the governmental funds that increase long-term liabilities in the Statement of Net Assets are not reported as revenues in the Statement of Activities. (1,070,425)

An internal service fund is used by management to pay excess insurance costs. This fund is not included in the governmental funds. 6,866

**Change in Net Assets of Governmental Activities** \$3,367,686

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**  
**General Fund**  
**For the Year Ended December 31, 2005**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Revenues:</b>				
Property Taxes	\$1,585,335	\$1,585,335	\$1,628,852	\$43,517
Sales Tax	4,461,000	4,461,000	4,683,936	222,936
Intergovernmental	1,749,668	1,749,668	1,893,014	143,346
Charges for Services	1,646,506	1,646,506	1,786,623	140,117
Licenses and Permits	3,600	3,600	3,643	43
Fines and Forfeitures	112,000	125,559	138,576	13,017
Interest	280,600	280,600	532,883	252,283
Other	399,500	423,637	488,940	65,303
<b>Total Revenue</b>	<b>10,238,209</b>	<b>10,275,905</b>	<b>11,156,467</b>	<b>880,562</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government:				
Legislative and Executive	4,538,971	4,439,743	4,348,236	91,507
Judicial	2,132,378	2,134,331	2,058,618	75,713
Public Safety	2,703,709	2,780,605	2,768,330	12,275
Health	428,318	428,318	366,105	62,213
Human Services	392,471	390,701	390,002	699
Conservation & Recreation	11,500	13,000	7,772	5,228
<b>Total Expenditures</b>	<b>10,207,347</b>	<b>10,186,698</b>	<b>9,939,063</b>	<b>247,635</b>
Excess of Revenues Over (Under) Expenditures	30,862	89,207	1,217,404	1,128,197
<b>Other Financing Sources (Uses):</b>				
Sale of Capital Assets	0	441	2,830	2,389
Advances - In	20,835	32,835	11,180	(21,655)
Advances - Out	0	(32,844)	(32,844)	0
Transfers - Out	(980,916)	(1,049,131)	(1,047,732)	1,399
<b>Total Other Financing Sources (Uses)</b>	<b>(960,081)</b>	<b>(1,048,699)</b>	<b>(1,066,566)</b>	<b>(17,867)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(929,219)	(959,492)	150,838	1,110,330
Fund Balances (Deficit) at Beginning of Year	894,242	894,242	894,242	0
Prior Year Encumbrances Appropriated	65,250	65,250	65,250	0
Fund Balances (Deficit) at End of Year	<u>\$30,273</u>	<u>\$0</u>	<u>\$1,110,330</u>	<u>\$1,110,330</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Job and Family Services Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$11,440,707	\$11,440,707	\$12,090,785	\$650,078
Other	437,650	437,650	671,438	233,788
<b>Total Revenue</b>	<b>11,878,357</b>	<b>11,878,357</b>	<b>12,762,223</b>	<b>883,866</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services	12,203,357	13,795,357	13,047,480	747,877
<b>Total Expenditures</b>	<b>12,203,357</b>	<b>13,795,357</b>	<b>13,047,480</b>	<b>747,877</b>
Excess of Revenues Over (Under) Expenditures	(325,000)	(1,917,000)	(285,257)	1,631,743
<b>Other Financing Sources (Uses):</b>				
Transfers - In	325,000	325,000	290,000	(35,000)
<b>Total Other Financing Sources (Uses)</b>	<b>325,000</b>	<b>325,000</b>	<b>290,000</b>	<b>(35,000)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(1,592,000)	4,743	1,596,743
Fund Balances (Deficit) at Beginning of Year	1,592,230	1,592,230	1,592,230	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,592,230</u>	<u>\$230</u>	<u>\$1,596,973</u>	<u>\$1,596,743</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Road (MVGT) Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$4,145,000	\$4,145,000	\$4,022,134	(\$122,866)
Charges for Services	2,000	2,000	1,255	(745)
Fines and Forfeitures	25,000	25,000	49,321	24,321
Interest	16,000	16,000	2,042	(13,958)
Other	12,000	12,000	24,332	12,332
<b>Total Revenue</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>4,099,084</b>	<b>(100,916)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works	4,130,040	4,130,144	3,934,405	195,739
<i>Debt Service</i>				
Principal Retirement	36,000	35,963	35,963	0
Interest and Fiscal Charges	4,200	4,134	4,134	0
<b>Total Debt Service</b>	<b>40,200</b>	<b>40,097</b>	<b>40,097</b>	<b>0</b>
<b>Total Expenditures</b>	<b>4,170,240</b>	<b>4,170,241</b>	<b>3,974,502</b>	<b>195,739</b>
Excess of Revenues Over (Under) Expenditures	29,760	29,759	124,582	94,823
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	(30,000)	(30,000)	(30,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(240)	(241)	94,582	94,823
Fund Balances (Deficit) at Beginning of Year	241,083	241,083	241,083	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$240,843</b>	<b>\$240,842</b>	<b>\$335,665</b>	<b>\$94,823</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**  
**Children Services Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$2,090,710	\$2,090,710	\$2,110,004	\$19,294
Intergovernmental	3,357,726	3,415,727	2,948,542	(467,185)
Charges for Services	975,000	975,000	957,090	(17,910)
Other	183,810	183,810	299,066	115,256
<i>Total Revenue</i>	6,607,246	6,665,247	6,314,702	(350,545)
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services	6,750,139	7,337,858	6,488,968	848,890
<i>Total Expenditures</i>	6,750,139	7,337,858	6,488,968	848,890
Excess of Revenues Over (Under) Expenditures	(142,893)	(672,611)	(174,266)	498,345
Fund Balances (Deficit) at Beginning of Year	181,408	181,408	181,408	0
Prior Year Encumbrances Appropriated	346,235	346,235	346,235	0
Fund Balances (Deficit) at End of Year	<u>\$384,750</u>	<u>(\$144,968)</u>	<u>\$353,377</u>	<u>\$498,345</u>

See accompanying notes to the basic financial statements.



**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) - and Actual**  
**MR/DD (Beacon School) Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$3,414,590	\$3,414,590	\$3,492,617	\$78,027
Intergovernmental	2,587,218	2,587,218	3,816,647	1,229,429
Charges for Services	8,000	8,000	126,104	118,104
Other	77,500	77,500	187,356	109,856
<b>Total Revenue</b>	<b>6,087,308</b>	<b>6,087,308</b>	<b>7,622,724</b>	<b>1,535,416</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services	5,977,275	5,915,537	5,607,993	307,544
<b>Total Expenditures</b>	<b>5,977,275</b>	<b>5,915,537</b>	<b>5,607,993</b>	<b>307,544</b>
Excess of Revenues Over (Under) Expenditures	110,033	171,771	2,014,731	1,842,960
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	(20,000)	(126,048)	(106,048)	20,000
<b>Total Other Financing Sources (Uses)</b>	<b>(20,000)</b>	<b>(126,048)</b>	<b>(106,048)</b>	<b>20,000</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	90,033	45,723	1,908,683	1,862,960
Fund Balances (Deficit) at Beginning of Year	1,835,303	1,835,303	1,835,303	0
Prior Year Encumbrances Appropriated	182,290	182,290	182,290	0
Fund Balances (Deficit) at End of Year	<u>\$2,107,626</u>	<u>\$2,063,316</u>	<u>\$3,926,276</u>	<u>\$1,862,960</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Ambulance Service Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$1,496,375	\$1,496,375	\$1,533,730	\$37,355
Intergovernmental	276,741	276,741	277,512	771
Other	0	0	34	34
<i>Total Revenue</i>	1,773,116	1,773,116	1,811,276	38,160
<b>Expenditures:</b>				
<i>Current:</i>				
Health	1,650,119	1,650,119	1,557,818	92,301
<i>Total Expenditures</i>	1,650,119	1,650,119	1,557,818	92,301
Excess of Revenues Over (Under) Expenditures	122,997	122,997	253,458	130,461
Fund Balances (Deficit) at Beginning of Year	1,004,171	1,004,171	1,004,171	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,127,168</u>	<u>\$1,127,168</u>	<u>\$1,257,629</u>	<u>\$130,461</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Net Assets**  
**Proprietary Funds**  
**December 31, 2005**

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
<b><u>Assets:</u></b>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$605,476	\$103,323	\$619,146	\$1,327,945	\$211,734
Cash and Cash Equivalents in Segregated Accounts	29,773	11,177	54,153	95,103	
<i>Receivables:</i>					
Accounts	43,621	23,947	74,846	142,414	
Special Assessments	586,230			586,230	
Interfund Receivable	62		37	99	
Materials and Supplies Inventory			11,118	11,118	
Prepaid Items	1,080		2,741	3,821	
<i>Total Current Assets</i>	<u>1,266,242</u>	<u>138,447</u>	<u>762,041</u>	<u>2,166,730</u>	<u>211,734</u>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	7,500		22,241	29,741	
Depreciable Capital Assets, Net	2,140,587	2,927,320	738,683	5,806,590	
<i>Total Noncurrent Assets</i>	<u>2,148,087</u>	<u>2,927,320</u>	<u>760,924</u>	<u>5,836,331</u>	<u>0</u>
<i>Total Assets</i>	<u>3,414,329</u>	<u>3,065,767</u>	<u>1,522,965</u>	<u>8,003,061</u>	<u>211,734</u>
<b><u>Liabilities:</u></b>					
<i>Current Liabilities:</i>					
Accounts Payable	3,494	210		3,704	
Contracts Payable			9,779	9,779	
Accrued Wages and Benefits	1,477	842	1,375	3,694	
Compensated Absences Payable	11,267	2,738	17,072	31,077	
Interfund Payable			704	704	
Intergovernmental Payable	4,245	7,688	36,018	47,951	
Matured Interest Payable	165			165	
Accrued Interest Payable		21,790	718	22,508	
OWDA Loans Payable	8,270		1,050	9,320	
FmHA Loans Payable			2,000	2,000	
Revenue Bonds Payable		6,600		6,600	
General Obligation Bonds Payable		1,400		1,400	
<i>Total Current Liabilities</i>	<u>28,918</u>	<u>41,268</u>	<u>68,716</u>	<u>138,902</u>	<u>0</u>
<i>Long-Term Liabilities:</i>					
OWDA Loans Payable	527,232		71,885	599,117	
FmHA Loans Payable			41,300	41,300	
Revenue Bonds Payable		599,000		599,000	
General Obligation Bonds Payable		117,400		117,400	
<i>Total Long-Term Liabilities</i>	<u>527,232</u>	<u>716,400</u>	<u>113,185</u>	<u>1,356,817</u>	<u>0</u>
<i>Total Liabilities</i>	<u>556,150</u>	<u>757,668</u>	<u>181,901</u>	<u>1,495,719</u>	<u>0</u>
<b><u>Net Assets:</u></b>					
Invested in Capital Assets, Net of Related Debt Unrestricted	1,612,585	2,202,920	644,689	4,460,194	
	1,245,594	105,179	696,375	2,047,148	211,734
<i>Total Net Assets</i>	<u>\$2,858,179</u>	<u>\$2,308,099</u>	<u>\$1,341,064</u>	<u>\$6,507,342</u>	<u>\$211,734</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Revenues,**  
**Expenses and Changes in Fund Net Assets**  
**Proprietary Funds**  
**For the Year Ended December 31, 2005**

	Business-Type Activities Enterprise Funds			Governmental Activities	
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
<b>Operating Revenues:</b>					
Charges for Services	\$344,081	\$153,276	\$636,466	\$1,133,823	
Tap-In Fees	4,100		12,948	17,048	
Other Revenues	7,340	970	13,768	22,078	490
<b>Total Operating Revenues</b>	<b>355,521</b>	<b>154,246</b>	<b>663,182</b>	<b>1,172,949</b>	<b>490</b>
<b>Operating Expenses:</b>					
Personal Services	74,924	22,806	97,567	195,297	
Fringe Benefits	41,328	9,883	26,782	77,993	
Contractual Services	52,869	83,124	451,627	587,620	
Materials and Supplies	10,397	4,446	24,873	39,716	
Other Expenses	16,703		59,736	76,439	
Depreciation	63,767	62,283	42,530	168,580	
<b>Total Operating Expenses</b>	<b>259,988</b>	<b>182,542</b>	<b>703,115</b>	<b>1,145,645</b>	<b>0</b>
<b>Operating Income (Loss)</b>	<b>95,533</b>	<b>(28,296)</b>	<b>(39,933)</b>	<b>27,304</b>	<b>490</b>
<b>Non-Operating Revenues (Expenses):</b>					
Intergovernmental		6,250		6,250	
Interest Income			369	369	6,376
Interest and Fiscal Charges	(32,816)	(32,712)	(3,719)	(69,247)	
Loss on Disposal of Capital Assets	(546)			(546)	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(33,362)</b>	<b>(26,462)</b>	<b>(3,350)</b>	<b>(63,174)</b>	<b>6,376</b>
<b>Income (Loss) Before Transfers</b>	<b>62,171</b>	<b>(54,758)</b>	<b>(43,283)</b>	<b>(35,870)</b>	<b>6,866</b>
Transfers - In			3,529	3,529	
<b>Change in Net Assets</b>	<b>62,171</b>	<b>(54,758)</b>	<b>(39,754)</b>	<b>(32,341)</b>	<b>6,866</b>
Net Assets at Beginning of Year, as Restated	2,796,008	2,362,857	1,380,818	6,539,683	204,868
<b>Net Assets at End of Year</b>	<b>\$2,858,179</b>	<b>\$2,308,099</b>	<b>\$1,341,064</b>	<b>\$6,507,342</b>	<b>\$211,734</b>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For The Year Ended December 31, 2005**

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Customers	\$333,591	\$145,152	\$619,075	\$1,097,818	
Cash Received from Other Revenues	7,385	908	13,608	21,901	490
Cash Payments to Employees	(116,357)	(30,287)	(122,416)	(269,060)	
Cash Payments for Contractual Services	(51,358)	(83,231)	(443,524)	(578,113)	
Cash Payments for Supplies & Materials	(12,023)	(4,446)	(25,188)	(41,657)	
Cash Payments for Other Expenses	(17,465)		(55,466)	(72,931)	
<i>Net Cash from Operating Activities</i>	<u>143,773</u>	<u>28,096</u>	<u>(13,911)</u>	<u>157,958</u>	<u>490</u>
<b>Cash Flows from Noncapital Financing Activities:</b>					
Transfers-In from Other Funds			3,529	3,529	
<i>Net Cash from Noncapital Financing Activities</i>	<u>0</u>	<u>0</u>	<u>3,529</u>	<u>3,529</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Interest Paid on Bonds, Loans & Notes	(32,817)	(32,940)	(3,749)	(69,506)	
Principal Retirement of Bonds, Loans & Notes	(29,122)	(7,600)	(3,970)	(40,692)	
Acquisition of Capital Assets	(7,253)			(7,253)	
Cash Received from Capital Contributions	33,852	6,250		40,102	
<i>Net Cash from Capital and Related Financing Activities</i>	<u>(35,340)</u>	<u>(34,290)</u>	<u>(7,719)</u>	<u>(77,349)</u>	<u>0</u>
<b>Cash Flows from Investing Activities:</b>					
Interest Received on Investments			365	365	6,376
<i>Net Cash from Investing Activities</i>	<u>0</u>	<u>0</u>	<u>365</u>	<u>365</u>	<u>6,376</u>
Net Increase (Decrease) in Cash and Cash Equivalents	108,433	(6,194)	(17,736)	84,503	6,866
Cash and Cash Equivalents at Beginning of Year	526,816	120,694	691,035	1,338,545	204,868
Cash and Cash Equivalents at End of Year	<u>\$635,249</u>	<u>\$114,500</u>	<u>\$673,299</u>	<u>\$1,423,048</u>	<u>\$211,734</u>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>					
Operating Income (Loss)	\$95,533	(\$28,296)	(\$39,933)	\$27,304	\$490
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>					
Depreciation	63,767	62,283	42,530	168,580	
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	(14,519)	(8,186)	(30,523)	(53,228)	
(Increase) Decrease in Due from Other Funds	(27)		22	(5)	
(Increase) Decrease in Materials and Supplies Inventory			370	370	
(Increase) Decrease in Prepaid Items	(762)		2,739	1,977	
Increase (Decrease) in Accounts Payable	(113)	(3)	(2,062)	(2,178)	
Increase (Decrease) in Contracts Payable			8,682	8,682	
Increase (Decrease) in Accrued Wages and Benefits	32	842	(959)	(85)	
Increase (Decrease) in Compensated Absences Payable	26		4,535	4,561	
Increase (Decrease) in Due to Other Funds			48	48	
Increase (Decrease) in Due to Other Governments	(164)	1,456	640	1,932	
<i>Net Cash from Operating Activities</i>	<u>\$143,773</u>	<u>\$28,096</u>	<u>(\$13,911)</u>	<u>\$157,958</u>	<u>\$490</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
**December 31, 2005**

	Private Purpose Trust Funds	Agency Funds
<b><u>Assets:</u></b>		
Cash and Cash Equivalents	\$188,268	\$4,627,000
Cash and Cash Equivalents in Segregated Accounts		456,051
<i>Receivables:</i>		
Property Taxes		39,454,586
Special Assessments		1,073,669
Intergovernmental		3,135,336
	188,268	48,746,642
<i>Total Assets</i>	188,268	48,746,642
 <b><u>Liabilities:</u></b>		
Accounts Payable	464	
Intergovernmental Payable	406	48,293,102
Deposits Held and Due to Others		13,221
Undistributed Monies		440,319
	870	\$48,746,642
<i>Total Liabilities</i>	870	\$48,746,642
 <b><u>Net Assets:</u></b>		
Held in Trust for Other Individuals and Organizations	187,398	
<i>Total Net Assets</i>	\$187,398	

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Changes**  
**in Fiduciary Net Assets**  
**Fiduciary Funds**  
**For the Year Ended December 31, 2005**

	Private Purpose Trust Funds
<b><u>Additions:</u></b>	
Interest	\$165
Other	40,982
	41,147
<b><u>Deductions</u></b>	
	47,911
Change in Net Assets	(6,764)
Net Assets at Beginning of Year	194,162
Net Assets at End of Year	\$187,398

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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

**A. Athens County**

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

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

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

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 Athens 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, 2005**

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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, 2005. 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 County Board of Mental Retardation and 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 County Board of Mental Retardation and 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 mentally retarded and 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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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

This entity is governed by an eighteen member board that is responsible for its own financial matters and operates autonomously from Athens County. The Athens County Auditor serves as fiscal agent for the revenues of the Board, but the Board is responsible to budget and account for its resources. Nine of the board members are appointed by the commissioners of the member counties apportioned by population. Five of the remaining members are appointed by the Ohio Department of Alcohol and Drug Addiction Service and the other four members are appointed by the Ohio Department of Mental Health. The Board derives its revenue from local property taxes, intergovernmental grants and reimbursements, and other miscellaneous revenue. Athens County has no ongoing financial interest or responsibility in this Board. The Board's activities are presented as an agency fund since the County Auditor is its fiscal agent.

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

*County Risk Sharing Authority (CORSA)* - The County Risk Sharing Authority, Inc. (CORSA) is a jointly governed organization among 49 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.

**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 and Perry Counties are members. The Commission is a body corporate and 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 the Sheriff of each participating county, and the presiding Judge of the Court of Common Pleas of each participating county. Both may name other representatives to fulfill this duty. Each member is responsible for a portion of the capital and operating budget as follows:

Athens County	42.46%	Perry County	25.14%
Hocking County	18.99%	Morgan County	13.41%

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, 2005**

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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 assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**Government-Wide Financial Statements** - The Statement of Net Assets and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The Statement of Net Assets presents the financial condition of the governmental and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the Statement of Activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

**B. Fund Accounting**

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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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).

**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.

**MR/DD (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 Services Fund** - This fund accounts for money received from a property tax levy collected to pay the contract with the Southeast Ohio Emergency Medical Services for ambulance 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.

**Internal Service Fund** - The Employee Benefits Trust Fund internal service fund accounts for funds held in reserve to cover excess costs in providing health insurance for the County's employees.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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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, the maintenance and operation of a public park, as well as assets (escheat property) that are held for individuals as unclaimed funds. 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 Assets.

**Fund Financial Statements** - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the Statement of Net Assets. The Statement of Changes in Fund Net Assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The Statement of Cash Flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

The private purpose trust funds are reported using the economic resources measurement focus.

**D. Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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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 (See 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.

**Deferred Revenue** - Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2005, but which were levied to finance year 2006 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

**Expenses/Expenditures** - On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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

**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, MR/DD Medicaid Risk, Bikeway Maintenance, DUI Grant, ACENET Revolving Loan, EMA FEMA Grant, Pre-disaster Mitigation Grant, TASC Athens County Municipal Drug Court, Litter Control, TCMPSA Grant, Clean Kids Grant, OCJS Prosecutor, Plains Water Assessment Bond Retirement, Plains Sewer Assessment Bond Retirement, County Home Improvement, Dog Shelter Construction, Ruth Dye Trust, Athens County Solid Waste and Employee Benefits Trust funds as no activity was anticipated for them. The Emergency Home Repair Loan Fund 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 schedule is presented for this fund. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2005.

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 2005, 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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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

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, 2005.

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 2005 amounted to \$580,834, which includes \$559,779 assigned from other County funds.

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

**G. Inventory**

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

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

**H. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2005, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**I. Capital Assets**

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net 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 \$500 to \$1,000 in 2003. 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.



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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

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	5-30 years	5-30 years
Plant And Facilities (Water and Sewer Lines)		50 years
Buildings	25-50 years	25-50 years
Furniture and Equipment	5-30 years	5-30 years
Infrastructure	20-75 years	

**J. Interfund Balances**

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

**K. Compensated Absences**

The County reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences" as interpreted by Interpretation No. 6 of the GASB, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements".

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.

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 (with a maximum amount of 210 hours based on a 35 hour work week) credit after 10 years of service. There is no maximum for employees of Children Services.

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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

**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 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 Balance Reserves**

The County reserves those portions of fund equity which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances and loans.

**N. Net Assets**

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

**O. Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water and sewer services. Operating expenses are necessary costs incurred to provide the goods or services that is 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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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

**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 2005.

**R. Estimates**

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

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

The County implemented GASB Statement No. 40, "Deposit and Investment Risk Disclosures" for the year ended December 31, 2005. The Implementation of GASB Statement No. 40 had some effect on the disclosure requirements, however, there was no effect on the net assets/fund balances of the County.

The County has also chosen to early implement GASB Statement No. 44, "Statistical Table Requirements." This Implementation also had no effect on the net assets/fund balances of the County.

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

**Governmental Activities**

Net Assets at December 31, 2004	\$70,681,582
Accumulated Depreciation Restatement	580,140
Capital Assets Acquired in Prior Period	204,998
Capital Assets Disposed in Prior Period	<u>(216,918)</u>
Adjusted Net Assets at December 31, 2004	<u><u>\$71,249,802</u></u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

**NOTE 5 –NEW ACCOUNTING PRONOUNCEMENTS AND PRIOR PERIOD ADJUSTMENTS (continued)**

Adjustments made for a correction in Special Assessments Receivable, the restatement of accumulated depreciation on capital assets and the disposal of capital assets in a prior period resulted in the following changes to the beginning balances of the Net Assets 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 Assets at December 31, 2004	\$2,765,211	\$2,362,857	\$1,383,094	\$6,511,162
Special Assessment Correction	24,158	0	0	24,158
Restatement of Accumulated Depreciation	7,524	0	9,019	16,543
Capital Assets Disposed in Prior Period	<u>(885)</u>	<u>0</u>	<u>(11,295)</u>	<u>(12,180)</u>
<b>Business-Type Activities Net Assets at December 31, 2004</b>	<b><u>\$2,796,008</u></b>	<b><u>\$2,362,857</u></b>	<b><u>\$1,380,818</u></b>	<b><u>\$6,539,683</u></b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

**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	MR/DD (Beacon School)	Ambulance Services
<i>Budget Basis</i>	\$150,838	\$4,743	\$94,582	(\$174,266)	\$1,908,683	\$253,458
<i>Increases (Decreases) Due To:</i>						
<i>Revenues:</i>						
Property Taxes	(549,690)	0	0	(92,054)	(169,643)	(65,754)
Sales Tax	(36,699)	0	0	0	0	0
Intergovernmental	(127,518)	(253,225)	84,322	(4,740)	(322,802)	(83,852)
Charges for Services	463,367	0	0	(68,778)	39,576	0
Licenses & Permits	1,811					
Fines and Forfeitures	(3,183)	0	2,589	0	0	0
Interest	47,951	0	50	0	0	0
Other	26,329	136,801	4	48,430	(5,951)	0
<i>Expenditures:</i>						
<i>Current:</i>						
<i>General Government:</i>						
Legislative	(77,530)	0	0	0	0	0
Judicial	26,364	0	0	0	0	0
Public Safety	63,910	0	0	0	0	0
Public Works	0	0	40,370	0	0	0
Health	11,053	0	0	0	0	2,202
Human Services	1,115	(389,109)	0	269,823	209,725	0
Conservation and Recreation	21	0	0	0	0	0
<i>Debt Service:</i>						
Principal Retirement	(82,497)	0	35,963	0	(2,833)	0
Interest and Fiscal Charges	(1,808)	0	4,134	0	(358)	0
<i>Other Sources/Uses:</i>						
Sale of Capital Assets	13,559					
Proceeds from Capital Leases	143,896					
Proceeds of Loans	0	0	0	0	0	0
Advances In	(11,180)	0	0	0	0	0
Advances Out	32,844	0	0	0	0	0
<b>GAAP Basis</b>	<b>\$92,953</b>	<b>(\$500,790)</b>	<b>\$262,014</b>	<b>(\$21,585)</b>	<b>\$1,656,397</b>	<b>\$106,054</b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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

- (9) High grade commercial paper with a maturity that does not exceed 180 days and an amount that does not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation; and
- (10) Bankers acceptances with a maturity that does not exceed 180 days and that are eligible for purchase by the Federal Reserve System.

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

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

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

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents (Carrying Amounts):	
- Pooled	\$19,792,434
- Segregated	612,536
- Component Units	510,587
* Reconciling items (net) to arrive at bank balances of deposits	892,009
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).	\$21,807,566

The following information classifies the types of risk associated with deposits and investments as of December 31, 2005, as defined in GASB Statement No. 3, "deposits with Financial Institutions, Investments and Reverse Repurchase Agreements" and GASB Statement No. 40, Deposit and Investment Risk Disclosures." Additional disclosures for the component units are presented in Note 22.

**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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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

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.

**Investments**

The Governmental Accounting Standards Board (GASB Statement No. 3) has established credit risk categories for deposits and investments as follows:

Category 1 - Investments that are insured or registered, or securities held by the County or its agent in the County's name;

Deposits that are insured or collateralized with securities held by the County or its agent in the County's name;

Category 2 - Investments that are uninsured and unregistered, with securities held by the counter-party's trust department or agent in the County's name;

Deposits that are collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

Category 3 - Investments that are uninsured and unregistered, with securities held by the counter-party or its trust department or agent but not in the County's name;

Deposits that are uncollateralized or collateralized with securities held by the pledging financial institution, or its trust department or agent but not in the County's name.

Based on the above criteria, the County deposits and investments at December 31, 2005 are classified as follows:

	<b>Category 1</b>	<b>Category 3</b>	<b>Bank Balance</b>	<b>Carrying Amount</b>	<b>Fair Value</b>
<i>Deposits:</i>					
Demand Deposits	\$510,496	\$3,806,468	\$4,316,964	\$3,424,955	
Certificates of Deposit	100,000	900,000	1,000,000	1,000,000	
ATCO Inc.	100,000	215,309	315,309	315,309	
Port Authority	100,000	95,278	195,278	195,278	
<b>Total Deposits</b>	<b>\$810,496</b>	<b>\$5,017,055</b>	<b>\$5,827,551</b>	<b>\$4,935,542</b>	
<b>Category 2</b>					
FHLBank Discount Notes	\$9,503,261			\$9,503,261	\$9,528,577
Fannie Mae Discount Notes	5,977,644			5,977,644	5,965,178
State Treasury Pool *				498,889	498,889
<b>Total Investments</b>	<b>\$15,480,905</b>			<b>\$15,979,794</b>	<b>\$15,992,644</b>

\* The State Treasury Pool (Star Ohio) is a non-categorized investment since it is not evidenced by securities that exist in physical form.



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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

**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.

**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 both the FHLBank Discount Notes and the Fannie Mae Discount Notes while they have a AAAM rating for Star Ohio.

**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, 2005**

**NOTE 8 – INTERFUND TRANSACTIONS**

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2005 are as follows:

	<b>Interfund Receivable</b>	<b>Interfund Payable</b>
General	\$68,411	\$161
Job and Family Services	0	99
Road (MVGT)	27	114
Childrens Services	0	25,556
MR/DD (Beacon School)	0	1,117
Ambulance Services	0	433
Nonmajor Special Revenue Funds	3,148	43,501
Plains Sewer	62	0
Nonmajor Enterprise Funds	37	704
	\$71,685	\$71,685

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 2005 were as follows:

TRANSFERS TO						
Transfers From	Job & Family Services	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Project	Nonmajor Enterprise	Total
General	\$290,000	\$182,325	\$544,954	\$30,453	\$0	\$1,047,732
Road (MVGT)	0	30,000	0	0	0	30,000
MR/DD (Beacon School)	0	53,048	0	53,000	0	106,048
Nonmajor Special Revenue	0	1,086	0	0	3,529	4,615
Totals	\$290,000	\$266,459	\$544,954	\$83,453	\$3,529	\$1,188,395

In fiscal year 2005, the County made a transfer of \$290,000 from the General Fund to the Job and Family Services Fund to subsidize the program services, transferred \$108,729 and \$419,342 from the General Fund to the 691 Landfill Loan Retirement Fund and the County Buildings Bond Retirement Fund respectively for the payment of loans and bonds. In addition, transfers of \$30,000 from the Road (MVGT) Fund to the GIS Fund for the County Engineer's share of GIS expenses and from the MRDD Fund \$53,048 to the MRDD Medicaid Risk Fund to cover expenses and \$40,000 to the Beacon Capital Improvement Fund for various capital projects.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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

The County's long-term obligations activity for the year ended December 31, 2005 was as follows:

Description	Interest Rate	Original Balance	Year Issued	Final Maturity	Balance January 1 2005	Additions	Deletions	Balance December 31 2005	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	\$2,345,000	\$0	\$250,000	\$2,095,000	\$260,000
Dog Shelter	4-4.05%	525,000	1998	2012	195,000	0	60,000	135,000	65,000
		4,175,000			2,540,000	0	310,000	2,230,000	325,000
<b>General Obligation Notes Payable from Governmental Sales Tax Revenues:</b>									
Courthouse Renovation	4.225%	914,000	2005	2025	0	914,000	0	914,000	28,000
<b>OWDA Loans Payable from Governmental Tax Revenues:</b>									
Landfill	4.350%	1,257,450	1996	2016	850,539	0	58,408	792,131	30,160
Landfill	4.120%	230,000	1997	2016	126,756	0	8,818	117,938	4,545
		1,487,450			977,295	0	67,226	910,069	34,705
<i>Other Long-term Obligations:</i>									
Premium on Notes Issued					0	12,529	0	12,529	0
Compensated Absences					1,358,545	827,006	866,115	1,319,436	1,068,789
Capital Leases					39,395	143,896	85,330	97,961	48,823
Landfill Post-Closure Costs					2,841,906	0	42,011	2,799,895	47,089
<b>Total Governmental Activities Long-Term Obligations</b>					<b>\$7,757,141</b>	<b>\$1,897,431</b>	<b>\$1,370,682</b>	<b>\$8,283,890</b>	<b>\$1,552,406</b>
<b>Business-Type Activities:</b>									
<b>General Obligation Bonds Payable from Enterprise Revenues:</b>									
Buchtel Sewer Improvement	4.500%	\$120,000	2002	2042	\$120,000	\$0	\$1,200	\$118,800	\$1,400
<b>Revenue Anticipation Bonds Payable from Enterprise Revenues:</b>									
Buchtel Sewer Project	4.500%	612,000	2002	2042	612,000	0	6,400	605,600	6,600
<b>OWDA Loans Payable from Enterprise Revenues:</b>									
Plains Sewer Construction	5.250%	740,073	1977	2005	13,081	0	13,081	0	0
Sewer Plant and Poston Sewer	6.120%	650,000	1997	2022	407,771	0	13,662	394,109	7,034
Buchtel Water	2.000%	80,001	2002	2032	75,005	0	2,070	72,935	1,050
Dresher Sewer	5.150%	141,078	2002	2033	143,772	0	2,379	141,393	1,236
		1,611,152			639,629	0	31,192	608,437	9,320
<b>Rural Development Loan Payable from Enterprise Revenues:</b>									
Plains Water Construction	5.000%	69,750	1982	2020	45,200	0	1,900	43,300	2,000
<i>Other Long-term Obligations:</i>									
Compensated Absences					26,516	9,999	5,438	31,077	26,721
<b>Total Business-Type Activities Long-Term Obligations</b>					<b>\$1,443,345</b>	<b>\$9,999</b>	<b>\$46,130</b>	<b>\$1,407,214</b>	<b>\$46,041</b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

**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, 2005, \$825,000 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, 2005 are as follows:

For Year Ended December 31	General Obligation Bonds Payable from Governmental Tax Revenue		General Obligation Notes Payable from Governmental Sales Tax Revenue		General Obligation Bonds Payable from Enterprise Revenue		Revenue Anticipation Bonds Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	2006	\$325,000	\$96,787	\$28,000	\$38,025	\$1,400	\$5,346	\$6,600
2007	345,000	83,625	32,000	36,758	1,300	5,283	7,000	26,955
2008	285,000	69,652	33,000	35,385	1,400	5,225	7,200	26,640
2009	300,000	53,265	34,000	33,969	1,500	5,161	7,600	26,316
2010	310,000	40,965	35,000	32,511	1,600	5,094	8,000	25,974
2011-2015	665,000	42,550	200,000	138,411	8,900	24,350	45,300	124,178
2016-2020			246,000	91,555	11,100	22,162	56,500	113,017
2021-2025			306,000	33,504	13,800	19,427	70,500	99,099
2026-2030					17,200	16,033	87,700	81,756
2031-2035					21,400	11,795	109,400	60,156
2036-2040					26,800	6,520	136,300	33,224
2041-2042					12,400	846	63,500	4,315
	<u>\$2,230,000</u>	<u>\$386,844</u>	<u>\$914,000</u>	<u>\$440,118</u>	<u>\$118,800</u>	<u>\$127,242</u>	<u>\$605,600</u>	<u>\$648,882</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
	2006	\$34,705	\$19,659	\$9,320	\$16,645	\$2,000
2007	71,678	37,051	19,628	32,302	2,100	2,065
2008	74,807	33,922	20,719	31,211	2,200	1,960
2009	78,074	30,655	21,873	30,057	2,300	1,850
2010	81,484	27,245	23,095	28,834	2,400	1,735
2011-2015	464,000	79,645	136,462	123,187	14,200	6,720
2016-2020	105,321	3,407	179,773	79,879	18,100	2,805
2021-2025			114,383	29,416		
2026-2030			53,636	12,926		
2031-2033			29,548	1,952		
	<u>\$910,069</u>	<u>\$231,584</u>	<u>\$608,437</u>	<u>\$386,409</u>	<u>\$43,300</u>	<u>\$19,300</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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

*Long-Term Bonds, Notes and Loans:* A general obligation bond, a revenue anticipation bond, four OWDA loans and a Rural Development loan are retired through the Enterprise Funds, from charges for services revenues. 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%) (to a maximum of 210 hours except for employees of Children Services) 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 is 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.

*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 \$85,330 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, 2005, are as follows:

Year Ended December 31	Capital Lease Payments
2006	\$52,887
2007	51,202
Total Minimum Lease Payments	104,089
Less: Amount Representing Interest	(6,128)
Present Value of Net Minimum Lease Payments	\$97,961

*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 \$2,799,895 reported is the estimated cost of the post-closure maintenance and monitoring.

*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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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

As of December 31, 2005 there are three 1998 series of Tax Exempt Multifamily Housing Mortgage Revenue Bonds, Convertible Taxable Multifamily Mortgage Revenue Bonds and Taxable Multifamily Housing Mortgage Revenue Bonds outstanding with aggregate principal amounts payable of \$3,000,000, \$550,000 and \$140,000 respectively.

**NOTE 10 – NOTES PAYABLE**

The County's note transactions for the year ended December 31, 2005, were as follows:

Purpose	Balance January 1, 2005	Additions	Deletions	Balance December 31, 2005
<b>Governmental Activities:</b>				
<i>Bond Anticipation Notes Payable:</i>				
Road Equipment Purchase 2.20%	\$187,901	\$0	\$35,963	\$151,938
Courthouse Renovation 1.50%	900,000	0	900,000	0
Health Department Renovation 2.20%	70,174	0	70,174	0
Courthouse Renovation 4.00%	<u>0</u>	<u>913,500</u>	<u>913,500</u>	<u>0</u>
<b>Governmental Activities Notes Payable</b>	<u><u>\$1,158,075</u></u>	<u><u>\$913,500</u></u>	<u><u>\$1,919,637</u></u>	<u><u>\$151,938</u></u>

According to State statute, notes can be issued in anticipation of bond proceeds, special assessment bond proceeds and levies, or for up to 50% of anticipated revenue collections. The County's outstanding notes are backed by the full faith and credit of the County, and mature within one year.

**NOTE 11 - CONTRACT COMMITMENTS**

As of December 31, 2005, the County had contractual purchase commitments for ten projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/05	Amounts Remaining On Contracts
Technical Support	General	\$92,000	\$46,000	\$46,000
Ohio Public Defender	General	436,256	210,878	225,378
Landfill Closure	General-Rural Solid Waste	82,600	41,294	41,306
Triennial Update	Real Estate Assessment	47,000	42,300	4,700
Web Hosting	Real Estate Assessment	14,000	6,000	8,000
Office Rental	Title Administration	26,051	26,051	0
Computer Services	Title Administration	13,628	13,628	0
Bridge Construction	Road (MVG T)	217,240	62,455	154,785
Day Care	Children Services	64,160	28,788	35,372
Office Rental	Children Services	<u>186,200</u>	<u>83,486</u>	<u>102,714</u>
		<u><u>\$1,179,135</u></u>	<u><u>\$560,880</u></u>	<u><u>\$618,255</u></u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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**NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS**

**A. DEFINED BENEFIT PENSION SYSTEMS**

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

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional 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 directed 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 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.

The Ohio Revised Code (ORC) provides statutory authority for employee and employer contribution rates. Plan members, other than those engaged in law enforcement were required to contribute 8.5% of their annual covered salary to fund pension obligations and for 2005 the County was required to contribute 13.55%. For law enforcement employees, the employee contribution was 10.1% and the employer contribution was 16.70% for 2005. Contributions are authorized by state statute. The contribution rates are determined actuarially. The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2005, 2004, and 2003 were \$2,355,829, \$2,335,913, and \$2,459,879, respectively; 76.56% has been contributed for 2005 and 100% for 2004 and 2003. Of the 2005 amount, \$591,287 was unpaid at December 31, 2005 and is recorded as a liability in the respective funds. Contributions to the member-directed plan for 2005 were \$11,071 made by the County and \$6,945 made by the plan members.

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

The County contributes to the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS 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 issues a publicly available financial report that includes financial statements and required supplementary information for STRS. 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.

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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**NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS - Continued**

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

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

member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. 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. DC Plan and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC Plan or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001.

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.

For the fiscal year ended June 30, 2005, plan members were required to contribute 10% of their annual covered salaries. The County was required to contribute 14% for 2005, with 13% being the portion used to fund pension obligations. For fiscal year 2004, the portion used to fund pension obligations was also 13%. 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, 2005, 2004 and 2003 were \$69,516, \$75,399, and \$87,363, respectively; 92.70% has been contributed for 2005 and 100% for 2004 and 2003. Of the 2005 amount, \$5,077 was unpaid at December 31, 2005 and is recorded as a liability in the MR/DD 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 or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2005 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 4 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2004, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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**NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS - Continued**

**B. POSTEMPLOYMENT BENEFITS - Continued**

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

in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually.

The number of active contributing participants was 355,287. Actual employer contributions for 2005 which were used to fund postemployment benefits were \$735,271. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2004, (the latest information available) were \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 billion, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan. The Choices plan will be offered to all persons newly hired in an OPERS covered position after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices will incorporate a cafeteria approach, offering a broader range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowances toward specific, medical expenses, much like a Medical Spending Account.

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

The County provides comprehensive health care to benefits to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by the System based on authority granted by State statute. The system is on a pay-as-you-go basis.

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14% of covered payroll. For the fiscal year ended June 30, 2005, the STRS Board allocated employer contributions equal to 1% of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$4,965 for fiscal year 2005.

STRS pays health care benefits from the Health Care Stabilization Fund. At June 30, 2005, (the latest information available) the balance was \$3.3 billion. The net health care costs paid by the Plan were \$254,780,000 for the year ended June 30, 2005. Eligible benefit recipients totaled 115,395 at July 1, 2005.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

**NOTE 13 – RECEIVABLES**

Receivables at December 31, 2005 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	\$663,415
State Property Tax Reimbursements	62,660
Permissive Motor Vehicle Tax	6,433
Grants and Other	29,054
Total General Fund	<u>761,562</u>
<i>Job and Family Services Fund</i>	
State/Federal Funding	470,130
Total Job and Family Services Fund	<u>470,130</u>
<i>Road (MVGT) Fund</i>	
Motor Vehicle License Tax	852,781
Permissive Motor Vehicle Tax	264,240
Gasoline Tax	1,168,726
Fines	5,469
Total Road (MVGT) Fund	<u>2,291,216</u>
<i>Children Services Fund</i>	
State Property Tax Reimbursements	53,640
State Grants	168,201
Total Children Services Fund	<u>221,841</u>
<i>MR/DD (Beacon School) Fund</i>	
State Property Tax Reimbursements	110,033
State/Federal Funding	3,116
Total MR/DD (Beacon School) Fund	<u>113,149</u>
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	57,196
Total Ambulance Service Fund	<u>57,196</u>
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursements	22,942
State/Federal Funding	38,843
Total Nonmajor Governmental Funds	<u>61,785</u>
<b>Total Intergovernmental Receivables</b>	<b><u><u>\$3,976,879</u></u></b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For The Year Ended December 31, 2005**

**NOTE 14 - 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, 2005, 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 yrs.
CD Revolving Loan	606,726	3-11%	6 to 20 yrs.
Emergency Home Repair Loan	<u>2,483</u>	0%	18 mos. to 8 yrs.
<i>Total</i>	<u>\$618,095</u>		

The non-current portion of the above loans is reported in the equity portion of the balance sheet as Reserved for Loans Receivable, reducing the Undesignated equity.

**NOTE 15 - 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 twenty-three years is estimated to be \$2,799,895. 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.

The County was approved for OWDA loans of \$1,257,450 and \$188,808 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 16 – CAPITAL ASSETS**

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

**Governmental Activities**

*General Government:*

Legislative and Executive	\$162,303
Judicial	27,249
Public Safety	178,350
Public Works	2,885,407
Health	122,283
Human Services	304,428
Conservation and Recreation	<u>8,961</u>

**Total Governmental Activities Depreciation Expense** \$3,688,981

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For The Year Ended December 31, 2005**

**NOTE 16 – CAPITAL ASSETS - Continued**

A summary of the changes in general capital assets during 2005 were as follows:

	Restated Balance January 1, 2005	Additions	Deletions	Balance December 31, 2005
<b>Governmental Activities</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$985,966	\$10,000	\$0	\$995,966
Historical Objects	<u>2,550</u>	<u>0</u>	<u>0</u>	<u>2,550</u>
Total Nondepreciable Capital Assets	<u>988,516</u>	<u>10,000</u>	<u>0</u>	<u>998,516</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	547,031	1,001	0	548,032
Buildings	15,445,713	308,640	(52,000)	15,702,353
Furniture and Equipment	10,066,466	1,966,067	(580,770)	11,451,763
Infrastructure	<u>66,913,003</u>	<u>2,900,865</u>	<u>(96,841)</u>	<u>69,717,027</u>
Total Depreciable Capital Assets	<u>92,972,213</u>	<u>5,176,573</u>	<u>(729,611)</u>	<u>97,419,175</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(129,401)	(14,228)	0	(143,629)
Buildings	(4,503,601)	(317,358)	11,353	(4,809,606)
Furniture and Equipment	(3,709,509)	(611,206)	375,300	(3,945,415)
Infrastructure	<u>(21,916,025)</u>	<u>(2,746,189)</u>	<u>43,030</u>	<u>(24,619,184)</u>
Total Accumulated Depreciation	<u>(30,258,536)</u>	<u>(3,688,981)</u>	<u>429,683</u>	<u>(33,517,834)</u>
Depreciable Capital Assets, Net	<u>62,713,677</u>	<u>1,487,592</u>	<u>(299,928)</u>	<u>63,901,341</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$63,702,193</u>	<u>\$1,497,592</u>	<u>(\$299,928)</u>	<u>\$64,899,857</u>

The above assets include \$252,721 of Furniture and Equipment that are under capital leases.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For The Year Ended December 31, 2005**

**NOTE 16 – CAPITAL ASSETS – Continued**

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

	Restated Balance January 1, 2005	Additions	Deletions	Balance December 31, 2005
<b>Business-Type Activities:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$29,741	\$0	\$0	\$29,741
Total Nondepreciable Capital Assets	29,741	0	0	29,741
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	8,912	0	0	8,912
Plant and Facilities (Water and Sewer Lines)	6,586,310	5,093	0	6,591,403
Buildings	270,993	0	(1,600)	269,393
Furniture and Equipment	622,702	2,160	0	624,862
Total Depreciable Capital Assets	7,488,917	7,253	(1,600)	7,494,570
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(3,164)	(285)	0	(3,449)
Plant and Facilities	(1,200,515)	(136,298)	0	(1,336,813)
Buildings	(32,081)	(5,448)	1,054	(36,475)
Furniture and Equipment	(284,694)	(26,549)	0	(311,243)
Total Accumulated Depreciation	(1,520,454)	(168,580)	1,054	(1,687,980)
Depreciable Capital Assets, Net	5,968,463	(161,327)	(546)	5,806,590
<b>Total Business-Type Activities Capital Assets, Net</b>	<b>\$5,998,204</b>	<b>(\$161,327)</b>	<b>(\$546)</b>	<b>\$5,836,331</b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

**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 2005 tax levy was based follows:

	<b>Assessed Values</b>
Real Property	\$634,240,770
Tangible Personal Property	36,745,484
Public Utility Real & Personal Property	81,004,850
Total	\$751,991,104

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, 16.5 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 (a)</b>	<b>Rate Levied for Current Year (b)</b>		<b>Final Collection Year</b>
				<b>Residential/ Agricultural</b>	<b>Other</b>	
EMS Replacement	(c)	2000	1.00	.828318	.909274	2005
EMS Replacement	(c)	1999	.50	.371126	.426496	2009
EMS Replacement	(c)	2002	1.00	.830718	.909274	2007
HEALTH 2000	(c)	2000	.40	.331327	.363710	2010
HEALTH 1997	(c)	1997	.30	.222521	.255897	2007
HEALTH 1999	(c)	1999	.30	.222675	.255897	2009
317 BRD 92	(c)	2002	1.00	.847309	.909992	2012
317 BRD 98	(c)	1998	1.00	.697952	.839280	2008
Children Services	(c)	2000	2.00	1.656636	1.818548	2010
Children Services	(c)	1997	1.50	1.112604	1.279487	2007
T B Hospital 1995		2000	.30	.188485	.225173	2005
Beacon		1977	1.00	.238475	.360592	Cont.
Beacon 1994	(c)	1994	1.85	1.159441	1.88564	2010
Beacon School 2001	(c)	2001	1.80	1.492839	1.636693	Cont.
Beacon School 1994	(c)	2002	1.80	1.495292	1.636693	Cont.
Senior Citizens	(c)	2002	.75	.623039	.681956	2007
			16.50	12.318757	13.897526	

- (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, 2005**

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

In 2005, real property taxes were levied on January 1, 2005, on assessed values as of January 1, 2004, 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 2002. Real estate taxes were due and payable by May 9 and September 26, 2005; personal property taxes were due and payable by June 14 and November 14, 2005. Tangible personal property taxes were assessed on 25% of true value for equipment and 25% of average value for inventories. 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, 2005. 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 2006 were recorded as 2005 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 2005, these sales taxes generated a combined total of \$5,808,439 in tax revenue.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

**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 is a member of the County Risk Sharing Authority (CORSA), which includes 66 Ohio Counties. CORSA provides the following coverages:

<u>Coverage</u>	<u>Amount</u>
Comprehensive General Liability	\$6,000,000
Errors & Omissions – Public Officials Liability	6,000,000
Law Enforcement Liability	6,000,000
Automobile Liability	6,000,000
Uninsured/Underinsured Motorists	250,000
<i>Property:</i>	
Buildings – Contents	Replacement Cost
Valuable Papers	1,000,000
Extra Expense	1,000,000
Electronic Data Processing	Replacement Cost
Contractor's Equipment	Actual Cash Value
Misc. Inland Marine	Actual Cash Value
Motortruck Cargo	100,000
Flood & Earthquake	100,000,000 Pool Limit
Auto Physical Damage	Actual Cash Value
Automatic Acquisition	3,000,000
<i>Crime:</i>	
Employee Dishonesty/Faithful Performance	1,000,000
Money and Securities (Inside and Outside)	1,000,000
Depositor's Forgery	1,000,000
Money Orders and Counterfeit Paper Currency	1,000,000

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

The County covers all its employees under the Ohio Bureau of Worker's Compensation. The County also provides limited major medical, health, dental and vision insurance for those employees who choose to participate through a fully funded plan with Medical Mutual. 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 Medical Mutual 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 is a defendant in several claims and lawsuits which may be classified as routine litigation in which minimal non-material damages are being sought.



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

**NOTE 21 –ACCOUNTABILITY AND COMPLIANCE**

**1. Deficit Fund Balances**

Fund	Fund Balance Deficit
<b>Nonmajor Special Revenue Funds:</b>	
Byrne Grant	\$1,509
Victims Assistance	16,364

The deficits in the Byrne Grant and Victims Assistance Funds are due to intergovernmental revenues which had not been received at year end and were not available to finance current period expenditures. These deficits will be eliminated through future intergovernmental revenues.

**2. Legal Compliance**

The following funds and accounts had expenditures plus encumbrances that exceeded appropriations for the year ended December 31, 2005:

	Excess
<b>Special Revenue Funds:</b>	
Help America Vote Act Grand Fund	
General Government-Legislative and Executive	
Contractual Services	\$ 18,124
Capital Outlay	638,468

The reason the actual expenditures plus encumbrances for the above fund and accounts exceeded appropriations is that the County received notification of this grant in late December 2005 after the final budget had been approved. The County was legally required to show the receipt and expenditure for the services and equipment of this grant in 2005 even though it was not received for the most part until 2006.

**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, 2005:

**ORGANIZATIONS AND PROGRAM/SUPPORTING SERVICES**

ATCO Inc. (the Company) 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. The Company operates a number of programs designed to keep these adults productive in society. The Company has a contract with the Athens County Board of Mental Retardation and Developmental Disabilities to provide habilitative and vocational support services to participating adults.

The Athens County Port Authority (the Port Authority) is a governmental non-profit organization created pursuant to Ohio Revised Code Sections 4582.21 to 4582.59, by a resolution adopted by the Athens County Board of Commissioners on November 20, 1995. The Port Authority is operated by a nine member board appointed by the Athens County Commissioners. The purpose of the organization is to encourage and facilitate economic development projects in Athens County.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*BASIS OF PRESENTATION*

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

*CASH AND CASH EQUIVALENTS*

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

*ALLOWANCE FOR DOUBTFUL ACCOUNTS*

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

*INVENTORY*

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

**2. RELATED PARTY TRANSACTIONS**

During 2005, Athens County provided facilities, certain equipment and salaries for administration, implementation, and supervision of programs to ATCO, Inc., a discretely presented component unit of Athens County. The Company received \$230,223 for such in-kind contributions.

**3. INCOME TAXES**

ATCO, Inc. 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, 2005 was \$8,265 for ATCO and \$40,227 for Athens County Port Authority.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2005

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

**5. CAPITAL ASSETS – Continued**

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

	Balance January 1, 2005	Additions	Deletions	Balance December 31, 2005
<b>ATCO Inc.:</b>				
<i>Depreciable Capital Assets:</i>				
Property and Equipment	\$160,894	\$5,375	\$0	\$166,269
Total Depreciable Capital Assets	<u>160,894</u>	<u>5,375</u>	<u>0</u>	<u>166,269</u>
<i>Accumulated Depreciation:</i>				
Property and Equipment	(147,677)	(8,264)		(155,941)
Total Accumulated Depreciation	<u>(147,677)</u>	<u>(8,264)</u>	<u>0</u>	<u>(155,941)</u>
Depreciable Capital Assets, Net	<u>13,217</u>	<u>(2,889)</u>	<u>0</u>	<u>10,328</u>
<b>ATCO Inc. Capital Assets, Net</b>	<u><u>\$13,217</u></u>	<u><u>(\$2,889)</u></u>	<u><u>\$0</u></u>	<u><u>\$10,328</u></u>
	Balance January 1, 2005	Additions	Deletions	Balance December 31, 2005
<b>Athens County Port Authority:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$696,423	\$0	\$0	\$696,423
Total Nondepreciable Capital Assets	<u>696,423</u>	<u>0</u>	<u>0</u>	<u>696,423</u>
<i>Depreciable Capital Assets:</i>				
Buildings	1,917,449	18,153	0	1,935,602
Total Depreciable Capital Assets	<u>1,917,449</u>	<u>18,153</u>	<u>0</u>	<u>1,935,602</u>
<i>Accumulated Depreciation:</i>				
Buildings	(98,887)	(40,227)	0	(139,114)
Total Accumulated Depreciation	<u>(98,887)</u>	<u>(40,227)</u>	<u>0</u>	<u>(139,114)</u>
Depreciable Capital Assets, Net	<u>1,818,562</u>	<u>(22,074)</u>	<u>0</u>	<u>1,796,488</u>
<b>Athens County Port Authority Capital Assets, Net</b>	<u><u>\$2,514,985</u></u>	<u><u>(\$22,074)</u></u>	<u><u>\$0</u></u>	<u><u>\$2,492,911</u></u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2005**

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

**6. NOTES PAYABLE**

The Athens County Port Authority note transactions for the year ended December 31, 2005, were as follows:

<b>Purpose</b>	<b>Balance January 1, 2005</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance December 31, 2005</b>	<b>Amount Due Within One Year</b>
<b>Athens County Port Authority:</b>					
<i>Notes Payable:</i>					
ODOD State Rural Industrial Park Loan 0.2%	\$386,078	\$0	(\$43,247)	\$342,831	\$44,451
Taxable Revenue Anticipation Note 4.5%	735,719	0	(44,530)	691,189	46,602
ODOD State Rural Industrial Park Loan 0.2%	493,350	0	(30,327)	463,023	31,249
Hocking Valley Bank 4.0%	299,868	0	(299,868)	0	0
Hocking Valley Bank 5.78%	0	299,943	(390)	299,553	299,553
Hocking Valley Bank 5.75%	0	25,075	(25,075)	0	0
Hocking Valley Bank 6.75%	0	75,000	(68)	74,932	74,932
<b>Athens County Port Authority Notes Payable</b>	<b><u>\$1,915,015</u></b>	<b><u>\$400,018</u></b>	<b><u>(\$443,505)</u></b>	<b><u>\$1,871,528</u></b>	<b><u>\$496,787</u></b>

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2005 are as follows:

<b>For Year Ended December 31</b>	<b>Ohio Department of Development State Rural Industrial Park Loan #1</b>		<b>Taxable Revenue Anticipation Note</b>		<b>Ohio Department of Development State Rural Industrial Park Loan #2</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2006	\$44,451	\$9,677	\$46,602	\$30,141	\$31,248	\$14,585
2007	45,689	8,326	49,193	27,981	32,199	13,556
2008	46,962	6,938	51,453	25,721	33,179	12,495
2009	48,270	5,511	53,816	23,357	34,188	11,401
2010-2014	157,459	7,582	308,519	77,349	187,183	39,409
2015-2018	181,606	10,663	145,026	8,385	8,385	8,385
	<b><u>\$342,831</u></b>	<b><u>\$38,034</u></b>	<b><u>\$691,189</u></b>	<b><u>\$195,212</u></b>	<b><u>\$463,023</u></b>	<b><u>\$99,831</u></b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
*For the Year Ended December 31, 2005*

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

**7. 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 2005 activity for this is as follows:

<u>Purpose</u>	<u>Balance January 1, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2005</u>	<u>Amount Due Within One Year</u>
<b>Athens County Port Authority:</b>					
<i>Security Deposit:</i>					
Nebraska Book Company	<u>\$17,077</u>	<u>\$0</u>	<u>\$0</u>	<u>\$17,077</u>	<u>\$0</u>

**8. 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, 2005, deposits in excess of Federal Deposit Insurance Corporation limits amounted to \$109,048.

For ATCO, three customers represent 66% of total assembly contract billings for 2005 while three customers represent 77% of accounts receivable at December 31, 2005.

**9. DEFERRED REVENUE**

For ATCO, deferred revenue consists of funds awarded to the Company which have not yet been expended for their intended purpose. Revenue is recognized in the period in which the funds are expended. Should the grant period expire without the funds being fully expended, the Company would be required to return the unspent funds to the grantor. The Company also accounts for unredeemed gift certificate sales as deferred revenue. Deferred revenue at December 31, 2005 consists of:

Grant from the Foundation for Appalachian Ohio	\$46,142
Grant from the Ohio Arts Council	5,000
Grant from Wright State University	4,366
Other Grants and Awards	4,659
Unredeemed gift certificates	317
	<u>\$60,484</u>

**NOTE 23 – SUBSEQUENT EVENTS**

In April of 2006 the County sold the County Engineer's main depot in the city of Athens for \$2,300,000. With the proceeds of this sale, \$272,594 has been used to purchase land in Canaan Township for a new main depot while the remainder will be used to construct the buildings on this site.

# **COMBINING STATEMENTS**

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.

*County Planner*

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

*Emergency Management Agency*

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

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

To account for five 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. One half of the money is to be used by the Prosecutor and the other half by the Treasurer for the collection of delinquent property taxes and assessments.

*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 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.

### *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.

### *Drug Law Enforcement*

To account for fine monies collected under Section 29.03 of the Ohio Revised Code. The revenue is used to subsidize law enforcement efforts that pertain to drug offenses.

### *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.



## ATHENS COUNTY, OHIO

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### *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.

### *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.

### *MR/DD Medicaid Risk*

To account for money set aside to cover costs incurred that would not be covered by Medicaid for MR/DD.

### *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.

### *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 benefit low and moderate income residents of the County. The Tri-County Community Action Agency administers the grants for the County as prescribed under the community development block grant program.

### *CD Revolving Loan*

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

### *Emergency Home Repair Loan*

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

### *WIA Grant*

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

### *FEMA Grant*

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

## ATHENS COUNTY, OHIO

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### *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 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.

### *EMA DOJ Grant*

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

### *EMA FEMA Grant*

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

### *EMA Pre-Disaster Mitigation Grant*

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

### *Help America Vote Act Grant*

To account for a federal grant to be used to purchase voting equipment to comply with federal voting regulations.

### *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.

### *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.

### *Psychological Evaluation Grant*

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

### *TCMPA (Terrorism Consequence Management Preparedness Assistance) Grant*

To account for revenue from a federal grant from the Federal Emergency Management Agency through the Ohio Emergency Management Agency to be used by the County's Emergency Management Agency for terrorism preparedness.

## ATHENS COUNTY, OHIO

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### *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.

### *Youth Services*

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

### *Juvenile Court Projects*

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

### *Byrne Grant*

To account for monies received for a federal grant from the United States Department of Justice that passes through the Ohio Office of Criminal Justice Services to be used for victims assistance.

### *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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**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.

**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 II 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.

*Health Department Renovation*

To account for funds borrowed in order to renovate a Health Department building.

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2005**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Assets:</u></b>				
Cash and Cash Equivalents	\$4,260,958	\$35,815	\$130,072	\$4,426,845
Cash and Cash Equivalents in Segregated Accounts	22,021			22,021
<i>Receivables:</i>				
Property Taxes	540,476			540,476
Sales Tax	186,700			186,700
Loans	618,095			618,095
Interfund Receivable	3,148			3,148
Intergovernmental Receivable	61,785			61,785
Prepaid Items	16,044			16,044
<b>Total Assets</b>	<b>\$5,709,227</b>	<b>\$35,815</b>	<b>\$130,072</b>	<b>\$5,875,114</b>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$103,778	\$0	\$0	\$103,778
Contracts Payable	29,578			29,578
Accrued Wages and Benefits	39,306			39,306
Compensated Absences Payable	3,181			3,181
Interfund Payable	43,501			43,501
Intergovernmental Payable	122,046			122,046
Deferred Revenue	560,079			560,079
Matured Bonds Payable		17,000		17,000
Matured Interest Payable		10,560		10,560
<b>Total Liabilities</b>	<b>901,469</b>	<b>27,560</b>	<b>0</b>	<b>929,029</b>
<b><u>Fund Balances:</u></b>				
Reserved for Loans Receivable	547,291			547,291
Reserved for Encumbrances	55,265		234	55,499
<i>Unreserved/Undesignated, Reported in:</i>				
Special Revenue Funds	4,205,202			4,205,202
Debt Service Funds		8,255		8,255
Capital Projects Funds			129,838	129,838
<b>Total Fund Balances (Deficits)</b>	<b>4,807,758</b>	<b>8,255</b>	<b>130,072</b>	<b>4,946,085</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$5,709,227</b>	<b>\$35,815</b>	<b>\$130,072</b>	<b>\$5,875,114</b>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2005**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Revenues:</u></b>				
Property Taxes	\$593,943	\$20	\$0	\$593,963
Sales Tax	1,161,202			1,161,202
Intergovernmental	4,821,201		790,629	5,611,830
Charges for Services	994,267			994,267
Licenses and Permits	106,249			106,249
Fines and Forfeitures	26,614			26,614
Interest	38,285	21		38,306
Other Revenues	389,878		40,774	430,652
<i>Total Revenue</i>	<u>8,131,639</u>	<u>41</u>	<u>831,403</u>	<u>8,963,083</u>
<b><u>Expenditures:</u></b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	1,145,420			1,145,420
Judicial	366,877			366,877
Public Safety	2,101,625			2,101,625
Public Works	1,104,170			1,104,170
Health	352,598			352,598
Human Services	3,329,080			3,329,080
Economic Development and Assistance	34,636			34,636
Capital Outlay			896,122	896,122
<i>Debt Service:</i>				
Principal Retirement		377,226		377,226
Interest and Fiscal Charges		185,917	404	186,321
<i>Total Expenditures</i>	<u>8,434,406</u>	<u>563,143</u>	<u>896,526</u>	<u>9,894,075</u>
Excess of Revenues Over (Under) Expenditures	<u>(302,767)</u>	<u>(563,102)</u>	<u>(65,123)</u>	<u>(930,992)</u>
<b><u>Other Financing Sources (Uses):</u></b>				
Proceeds From Issuance of Notes		914,000		914,000
Proceeds From Premium on Notes		12,529		12,529
Transfers - In	266,459	544,954	83,453	894,866
Transfers - Out	(4,615)			(4,615)
<i>Total Other Sources (Uses)</i>	<u>261,844</u>	<u>1,471,483</u>	<u>83,453</u>	<u>1,816,780</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(40,923)	908,381	18,330	885,788
Fund Balances (Deficit) at Beginning of Year, As Restated	<u>4,848,681</u>	<u>(900,126)</u>	<u>111,742</u>	<u>4,060,297</u>
Fund Balances (Deficits) at End of Year	<u>\$4,807,758</u>	<u>\$8,255</u>	<u>\$130,072</u>	<u>\$4,946,085</u>

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2005**

	Dog and Kennel	County Donations	Child Support Enforcement	Indigent Guardianship	Real Estate Assessment
<b><u>Assets:</u></b>					
Cash and Cash Equivalents	\$10,541	\$108	\$56,251	\$6,774	\$619,583
Cash and Cash Equivalents in Segregated Accounts				319	
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					1,104
Intergovernmental Receivable	41		20,174		4,604
Prepaid Items	395				
<i>Total Assets</i>	<u>\$10,977</u>	<u>\$108</u>	<u>\$76,425</u>	<u>\$7,093</u>	<u>\$625,291</u>
<b><u>Liabilities:</u></b>					
Accounts Payable	\$3,863	\$0	\$45	\$0	\$73
Contracts Payable					
Accrued Wages and Benefits	794		13,349		2,551
Compensated Absences Payable					
Interfund Payable	1,880		17,384		
Intergovernmental Payable	2,354		39,834		7,168
Deferred Revenue					
<i>Total Liabilities</i>	<u>8,891</u>	<u>0</u>	<u>70,612</u>	<u>0</u>	<u>9,792</u>
<b><u>Fund Balances:</u></b>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	<u>2,086</u>	<u>108</u>	<u>5,813</u>	<u>7,093</u>	<u>615,499</u>
<i>Total Fund Balances (Deficits)</i>	<u>2,086</u>	<u>108</u>	<u>5,813</u>	<u>7,093</u>	<u>615,499</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$10,977</u>	<u>\$108</u>	<u>\$76,425</u>	<u>\$7,093</u>	<u>\$625,291</u>

<u>GIS</u>	<u>County Planner</u>	<u>Emergency Management Agency</u>	<u>DRETAC</u>	<u>Treasurer's Prepayment Interest</u>	<u>Marriage License</u>	<u>Probate/ Juvenile Computer- ization</u>
\$80,592	\$29,232	\$14,455	\$119,566	\$6,855	\$5,414	\$11,390
					856	1,082
<u>4,046</u>	<u>364</u>	<u>191</u>	<u>7</u>	<u>357</u>		
<u>\$84,638</u>	<u>\$29,596</u>	<u>\$14,646</u>	<u>\$119,573</u>	<u>\$7,212</u>	<u>\$6,270</u>	<u>\$12,472</u>
\$0	\$410	\$335	\$0	\$0	\$0	\$0
	1,739	608	1,511	1		
1,456	178	55	806			
	5,094	1,766	3,854			
<u>1,456</u>	<u>7,421</u>	<u>2,764</u>	<u>6,172</u>	<u>1</u>	<u>0</u>	<u>0</u>
		183				
<u>83,182</u>	<u>22,175</u>	<u>11,699</u>	<u>113,401</u>	<u>7,211</u>	<u>6,270</u>	<u>12,472</u>
<u>83,182</u>	<u>22,175</u>	<u>11,882</u>	<u>113,401</u>	<u>7,211</u>	<u>6,270</u>	<u>12,472</u>
<u>\$84,638</u>	<u>\$29,596</u>	<u>\$14,646</u>	<u>\$119,573</u>	<u>\$7,212</u>	<u>\$6,270</u>	<u>\$12,472</u>

continued



**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2005**

	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Probate Court Projects
<b><u>Assets:</u></b>					
Cash and Cash Equivalents	\$5,868	\$70,431	\$2,822	\$9,029	\$22,586
Cash and Cash Equivalents in Segregated Accounts	330	1,707	132	291	525
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable					
Prepaid Items					
<i>Total Assets</i>	<u>\$6,198</u>	<u>\$72,138</u>	<u>\$2,954</u>	<u>\$9,320</u>	<u>\$23,111</u>
<b><u>Liabilities:</u></b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable					
Accrued Wages and Benefits					
Compensated Absences Payable					
Interfund Payable					
Intergovernmental Payable					
Deferred Revenue					
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Fund Balances:</u></b>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	<u>6,198</u>	<u>72,138</u>	<u>2,954</u>	<u>9,320</u>	<u>23,111</u>
<i>Total Fund Balances (Deficits)</i>	<u>6,198</u>	<u>72,138</u>	<u>2,954</u>	<u>9,320</u>	<u>23,111</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,198</u>	<u>\$72,138</u>	<u>\$2,954</u>	<u>\$9,320</u>	<u>\$23,111</u>

<u>Juvenile Tobacco Intervention</u>	<u>BCI Fingerprint</u>	<u>Concealed Carry Weapons</u>	<u>Sheriff's Grant Projects</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>D.U.I. Enforcement &amp; Education</u>	<u>Drug Law Enforcement</u>
\$8,610	\$589	\$6,272	\$10,895	\$1,828	\$670	\$29,200
\$160						
			2,044			
						173
<u>\$8,770</u>	<u>\$589</u>	<u>\$6,272</u>	<u>\$12,939</u>	<u>\$1,828</u>	<u>\$670</u>	<u>\$29,373</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
			250			
			2,326			
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,576</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>8,770</u>	<u>589</u>	<u>6,272</u>	<u>10,363</u>	<u>1,828</u>	<u>670</u>	<u>29,373</u>
<u>8,770</u>	<u>589</u>	<u>6,272</u>	<u>10,363</u>	<u>1,828</u>	<u>670</u>	<u>29,373</u>
<u>\$8,770</u>	<u>\$589</u>	<u>\$6,272</u>	<u>\$12,939</u>	<u>\$1,828</u>	<u>\$670</u>	<u>\$29,373</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2005**

	Divisions Prosecuting Attorney	Title Administration	Recorder Equipment	T.B. Hospital	Senior Citizens Levy
<b><u>Assets:</u></b>					
Cash and Cash Equivalents	\$32,956	\$128,066	\$50,777	\$526,109	\$107,874
Cash and Cash Equivalents in Segregated Accounts	500	14,863			
<i>Receivables:</i>					
Property Taxes				132,762	407,714
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable				5,403	17,538
Prepaid Items			482		
<i>Total Assets</i>	<u>\$33,456</u>	<u>\$142,929</u>	<u>\$51,259</u>	<u>\$664,274</u>	<u>\$533,126</u>
<b><u>Liabilities:</u></b>					
Accounts Payable	\$0	\$3,770	\$0	\$314	\$0
Contracts Payable			14		
Accrued Wages and Benefits	120	2,811			
Compensated Absences Payable		1,607			
Interfund Payable		8		60	129
Intergovernmental Payable	305	7,334			
Deferred Revenue				137,208	422,871
<i>Total Liabilities</i>	<u>425</u>	<u>15,530</u>	<u>14</u>	<u>137,582</u>	<u>423,000</u>
<b><u>Fund Balances:</u></b>					
Reserved for Loans Receivable				1,816	
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	<u>33,031</u>	<u>127,399</u>	<u>51,245</u>	<u>524,876</u>	<u>110,126</u>
<i>Total Fund Balances (Deficits)</i>	<u>33,031</u>	<u>127,399</u>	<u>51,245</u>	<u>526,692</u>	<u>110,126</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$33,456</u>	<u>\$142,929</u>	<u>\$51,259</u>	<u>\$664,274</u>	<u>\$533,126</u>

<u>MR/DD Medicaid Risk</u>	<u>911 Emergency</u>	<u>Bikeway Maintenance</u>	<u>DUI Grant</u>	<u>ACENET Revolving Loan</u>	<u>CDBG</u>	<u>CD Revolving Loan</u>
\$61,103	\$598,484	\$990	\$215	\$18,355	\$34,009	\$508,386
	186,700			8,886		606,726
	10,029					
<u>\$61,103</u>	<u>\$795,213</u>	<u>\$990</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$34,009</u>	<u>\$1,115,112</u>
\$0	\$16,544	\$0	\$0	\$0	\$0	\$0
	12,152				29,562	
	1,574					
	32,028					
<u>0</u>	<u>62,298</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>29,562</u>	<u>0</u>
	52,266					546,531
<u>61,103</u>	<u>680,649</u>	<u>990</u>	<u>215</u>	<u>27,241</u>	<u>3,447</u>	<u>568,581</u>
<u>61,103</u>	<u>732,915</u>	<u>990</u>	<u>215</u>	<u>27,241</u>	<u>4,447</u>	<u>1,115,112</u>
<u>\$61,103</u>	<u>\$795,213</u>	<u>\$990</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$34,009</u>	<u>\$1,115,112</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2005**

	Emergency Home Repair Loan	WIA Grant	FEMA Grant	FEMA Reimbursement	Emergency Relief and Cleanup
<b><u>Assets:</u></b>					
Cash and Cash Equivalents	\$0	\$57,269	\$295,142	\$4,729	\$13,732
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans	2,483				
Interfund Receivable					
Intergovernmental Receivable					
Prepaid Items					
<i>Total Assets</i>	<u>\$2,483</u>	<u>\$57,269</u>	<u>\$295,142</u>	<u>\$4,729</u>	<u>\$13,732</u>
<b><u>Liabilities:</u></b>					
Accounts Payable	\$0	\$7,772	\$46,412	\$0	\$0
Contracts Payable					
Accrued Wages and Benefits					
Compensated Absences Payable					
Interfund Payable					
Intergovernmental Payable					
Deferred Revenue					
<i>Total Liabilities</i>	<u>0</u>	<u>7,772</u>	<u>46,412</u>	<u>0</u>	<u>0</u>
<b><u>Fund Balances:</u></b>					
Reserved for Loans Receivable	760				
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	<u>1,723</u>	<u>49,497</u>	<u>248,730</u>	<u>4,729</u>	<u>13,732</u>
<i>Total Fund Balances (Deficits)</i>	<u>2,483</u>	<u>49,497</u>	<u>248,730</u>	<u>4,729</u>	<u>13,732</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,483</u>	<u>\$57,269</u>	<u>\$295,142</u>	<u>\$4,729</u>	<u>\$13,732</u>

EMA DOJ Grant	EMA FEMA Grant	EMA Pre-disaster Mitigation Grant	Help America Vote Act Grant	TASC Grants	TASC Athens County Municipal Drug Court	Litter Control
\$26,984	\$1,142	\$19,500	\$13,135	\$8,774	\$4,544	\$1,697
<u>\$26,984</u>	<u>\$1,142</u>	<u>\$19,500</u>	<u>\$13,135</u>	<u>\$8,774</u>	<u>\$4,544</u>	<u>\$1,697</u>
\$21,998	\$0	\$0	\$0	\$0	\$0	\$0
<u>21,998</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>4,986</u>	<u>1,142</u>	<u>19,500</u>	<u>13,135</u>	<u>8,774</u>	<u>4,544</u>	<u>1,697</u>
<u>4,986</u>	<u>1,142</u>	<u>19,500</u>	<u>13,135</u>	<u>8,774</u>	<u>4,544</u>	<u>1,697</u>
<u>\$26,984</u>	<u>\$1,142</u>	<u>\$19,500</u>	<u>\$13,135</u>	<u>\$8,774</u>	<u>\$4,544</u>	<u>\$1,697</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2005**

	Local Emergency Planning	Recycle Ohio	Probate Court Mental Illness	Psychological Evaluation Grant	TCMPA Grant
<b><u>Assets:</u></b>					
Cash and Cash Equivalents	\$27,339	\$1,271	\$15,324	\$8,600	\$3,736
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable			14,025		
Prepaid Items					
<i>Total Assets</i>	\$27,339	\$1,271	\$29,349	\$8,600	\$3,736
<b><u>Liabilities:</u></b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable					
Accrued Wages and Benefits					
Compensated Absences Payable					
Interfund Payable					
Intergovernmental Payable		763			
Deferred Revenue					
<i>Total Liabilities</i>	0	763	0	0	0
<b><u>Fund Balances:</u></b>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	27,339	508	29,349	8,600	3,736
<i>Total Fund Balances (Deficits)</i>	27,339	508	29,349	8,600	3,736
<i>Total Liabilities and Fund Balances</i>	\$27,339	\$1,271	\$29,349	\$8,600	\$3,736

<u>Clean Kids Grant</u>	<u>DARE Grant</u>	<u>Sheriff Equipment Grant</u>	<u>Youth Services</u>	<u>Juvenile Court Projects</u>	<u>Byrne Grant</u>	<u>Victims Assistance</u>
\$17	\$4,812	\$10,420	\$435,943	\$87,939	\$2,132	\$11,894
				1,256		
<u>\$17</u>	<u>\$4,812</u>	<u>\$10,420</u>	<u>\$435,943</u>	<u>\$89,195</u>	<u>\$2,132</u>	<u>\$11,894</u>
\$0	\$0	\$0	\$1,338	\$300	\$0	\$604
			1,864			285
	100		5,590		2,500	20,501
					1,141	6,868
<u>0</u>	<u>100</u>	<u>0</u>	<u>8,792</u>	<u>300</u>	<u>3,641</u>	<u>28,258</u>
<u>17</u>	<u>4,712</u>	<u>10,420</u>	<u>427,151</u>	<u>88,895</u>	<u>(1,509)</u>	<u>(16,364)</u>
<u>17</u>	<u>4,712</u>	<u>10,420</u>	<u>427,151</u>	<u>88,895</u>	<u>(1,509)</u>	<u>(16,364)</u>
<u>\$17</u>	<u>\$4,812</u>	<u>\$10,420</u>	<u>\$435,943</u>	<u>\$89,195</u>	<u>\$2,132</u>	<u>\$11,894</u>

continued



**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2005**

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	OCJS DVDA Sheriff	OCJS Prosecutor	Totals
<b><u>Assets:</u></b>			
Cash and Cash Equivalents	\$7,983	\$15	\$4,260,958
Cash and Cash Equivalents in Segregated Accounts			22,021
<i>Receivables:</i>			
Property Taxes			540,476
Sales Tax			186,700
Loans			618,095
Interfund Receivable			3,148
Intergovernmental Receivable			61,785
Prepaid Items			16,044
<i>Total Assets</i>	<u>\$7,983</u>	<u>\$15</u>	<u>\$5,709,227</u>
<b><u>Liabilities:</u></b>			
Accounts Payable	\$0	\$0	\$103,778
Contracts Payable			29,578
Accrued Wages and Benefits	1,272		39,306
Compensated Absences Payable			3,181
Interfund Payable			43,501
Intergovernmental Payable	4,065		122,046
Deferred Revenue			560,079
<i>Total Liabilities</i>	<u>5,337</u>	<u>0</u>	<u>901,469</u>
<b><u>Fund Balances:</u></b>			
Reserved for Loans Receivable			547,291
Reserved for Encumbrances			55,265
<i>Unreserved/Undesignated, Reported in:</i>			
Special Revenue Funds	<u>2,646</u>	<u>15</u>	<u>4,205,202</u>
<i>Total Fund Balances (Deficits)</i>	<u>2,646</u>	<u>15</u>	<u>4,807,758</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,983</u>	<u>\$15</u>	<u>\$5,709,227</u>

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**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2005**

	Dog and Kennel	County Donations	Child Support Enforcement	Indigent Guardianship	Real Estate Assessment
<b><u>Revenues:</u></b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental			1,328,689		
Charges for Services	10,059		103,507	4,455	437,930
Licenses & Permits	93,175				
Fines and Forfeitures	2,780				
Interest					
Other Revenues	3,150		191,975		4,877
<i>Total Revenue</i>	<u>109,164</u>	<u>0</u>	<u>1,624,171</u>	<u>4,455</u>	<u>442,807</u>
<b><u>Expenditures:</u></b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					331,385
Judicial					
Public Safety				2,794	
Public Works					
Health	106,145				
Human Services			1,708,737		
Economic Development and Assistance					
<i>Total Expenditures</i>	<u>106,145</u>	<u>0</u>	<u>1,708,737</u>	<u>2,794</u>	<u>331,385</u>
Excess of Revenues Over (Under) Expenditures	<u>3,019</u>	<u>0</u>	<u>(84,566)</u>	<u>1,661</u>	<u>111,422</u>
<b><u>Other Financing Sources (Uses):</u></b>					
Transfers - In					
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	3,019	0	(84,566)	1,661	111,422
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>(933)</u>	<u>108</u>	<u>90,379</u>	<u>5,432</u>	<u>504,077</u>
Fund Balances (Deficits) at End of Year	<u>\$2,086</u>	<u>\$108</u>	<u>\$5,813</u>	<u>\$7,093</u>	<u>\$615,499</u>

GIS	County Planner	Emergency Management Agency	DRETAC	Treasurer's Prepayment Interest	Marriage License	Probate/ Juvenile Computer- ization
\$0	\$0	\$0	\$0	\$0	\$0	\$0
22,500	40,000 5,895	35,205	105,672		13,074	15,261
63,502	3,691	6,139	6,021	1,197		
86,002	49,586	41,344	111,693	1,197	13,074	15,261
79,244	140,056	66,576	113,376	1,679	6,804	18,752
79,244	140,056	66,576	113,376	1,679	6,804	18,752
6,758	(90,470)	(25,232)	(1,683)	(482)	6,270	(3,491)
30,000	82,500	30,994				
30,000	82,500	30,994	0	0	0	0
36,758	(7,970)	5,762	(1,683)	(482)	6,270	(3,491)
46,424	30,145	6,120	115,084	7,693	0	15,963
<u>\$83,182</u>	<u>\$22,175</u>	<u>\$11,882</u>	<u>\$113,401</u>	<u>\$7,211</u>	<u>\$6,270</u>	<u>\$12,472</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2005**

	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Probate Court Projects
<b><u>Revenues:</u></b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental					
Charges for Services	4,581	25,771	1,806	4,082	7,025
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues					
<i>Total Revenue</i>	<u>4,581</u>	<u>25,771</u>	<u>1,806</u>	<u>4,082</u>	<u>7,025</u>
<b><u>Expenditures:</u></b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial	6,744			17,732	
Public Safety					
Public Works					
Health					
Human Services					
Economic Development and Assistance					
<i>Total Expenditures</i>	<u>6,744</u>	<u>0</u>	<u>0</u>	<u>17,732</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,163)</u>	<u>25,771</u>	<u>1,806</u>	<u>(13,650)</u>	<u>7,025</u>
<b><u>Other Financing Sources (Uses):</u></b>					
Transfers - In					
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(2,163)</u>	<u>25,771</u>	<u>1,806</u>	<u>(13,650)</u>	<u>7,025</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>8,361</u>	<u>46,367</u>	<u>1,148</u>	<u>22,970</u>	<u>16,086</u>
Fund Balances (Deficits) at End of Year	<u><u>\$6,198</u></u>	<u><u>\$72,138</u></u>	<u><u>\$2,954</u></u>	<u><u>\$9,320</u></u>	<u><u>\$23,111</u></u>

Juvenile Tobacco Intervention	BCI Fingerprints	Concealed Carry Weapons	Sheriff's Grant Projects	Indigent Drivers Alcohol Treatment	D.U.I. Enforcement & Education	Drug Law Enforcement
\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,470	1,861	4,280	42,548	300		
					235	23,599
						3,500
<u>2,470</u>	<u>1,861</u>	<u>4,280</u>	<u>42,548</u>	<u>300</u>	<u>235</u>	<u>27,099</u>
	1,560	4,186	44,695			19,205
<u>0</u>	<u>1,560</u>	<u>4,186</u>	<u>44,695</u>	<u>0</u>	<u>0</u>	<u>19,205</u>
<u>2,470</u>	<u>301</u>	<u>94</u>	<u>(2,147)</u>	<u>300</u>	<u>235</u>	<u>7,894</u>
						11,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,000</u>
2,470	301	94	(2,147)	300	235	18,894
<u>6,300</u>	<u>288</u>	<u>6,178</u>	<u>12,510</u>	<u>1,528</u>	<u>435</u>	<u>10,479</u>
<u><u>\$8,770</u></u>	<u><u>\$589</u></u>	<u><u>\$6,272</u></u>	<u><u>\$10,363</u></u>	<u><u>\$1,828</u></u>	<u><u>\$670</u></u>	<u><u>\$29,373</u></u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2005**

	Diversions Prosecuting Attorney	Title Administration	Recorder Equipment	T.B. Hospital	Senior Citizens Levy
<b><u>Revenues:</u></b>					
Property Taxes	\$0	\$0	\$0	\$146,780	\$447,163
Sales Tax					
Intergovernmental				18,981	56,368
Charges for Services	13,131	210,909	35,272		
Licenses & Permits					
Fines and Forfeitures					
Interest		585			
Other Revenues		223		52	10
<i>Total Revenue</i>	<u>13,131</u>	<u>211,717</u>	<u>35,272</u>	<u>165,813</u>	<u>503,541</u>
<b><u>Expenditures:</u></b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive			39,233		
Judicial		265,760			
Public Safety	7,850				
Public Works					
Health				116,162	
Human Services					509,776
Economic Development and Assistance					
<i>Total Expenditures</i>	<u>7,850</u>	<u>265,760</u>	<u>39,233</u>	<u>116,162</u>	<u>509,776</u>
Excess of Revenues Over (Under) Expenditures	<u>5,281</u>	<u>(54,043)</u>	<u>(3,961)</u>	<u>49,651</u>	<u>(6,235)</u>
<b><u>Other Financing Sources (Uses):</u></b>					
Transfers - In					
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	5,281	(54,043)	(3,961)	49,651	(6,235)
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>27,750</u>	<u>181,442</u>	<u>55,206</u>	<u>477,041</u>	<u>116,361</u>
Fund Balances (Deficits) at End of Year	<u>\$33,031</u>	<u>\$127,399</u>	<u>\$51,245</u>	<u>\$526,692</u>	<u>\$110,126</u>

<u>MR/DD Medicaid Risk</u>	<u>911 Emergency</u>	<u>Bikeway Maintenance</u>	<u>DUI Grant</u>	<u>ACENET Revolving Loan</u>	<u>CDBG</u>	<u>CD Revolving Loan</u>
\$0	\$0 1,161,202	\$0	\$0	\$0	\$0 740,421	\$0
	3,615					36,503 832
<u>0</u>	<u>1,164,817</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>740,421</u>	<u>37,335</u>
	1,539,358				747,989	
						34,636
<u>0</u>	<u>1,539,358</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>747,989</u>	<u>34,636</u>
<u>0</u>	<u>(374,541)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(7,568)</u>	<u>2,699</u>
53,048						
<u>53,048</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
53,048	(374,541)	0	0	0	(7,568)	2,699
<u>8,055</u>	<u>1,107,456</u>	<u>990</u>	<u>215</u>	<u>27,241</u>	<u>12,015</u>	<u>1,112,413</u>
<u>\$61,103</u>	<u>\$732,915</u>	<u>\$990</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$4,447</u>	<u>\$1,115,112</u>

continued



**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2005**

	Emergency Home Repair Loan	WIA	FEMA Grant	FEMA Reimbursement	Emergency Relief and Cleanup
<b><u>Revenues:</u></b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental		501,536	382,289	8,258	17,054
Charges for Services					
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues					
<i>Total Revenue</i>	<u>0</u>	<u>501,536</u>	<u>382,289</u>	<u>8,258</u>	<u>17,054</u>
<b><u>Expenditures:</u></b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					
Public Safety					
Public Works			133,559		3,322
Health					
Human Services		642,260			
Economic Development and Assistance					
<i>Total Expenditures</i>	<u>0</u>	<u>642,260</u>	<u>133,559</u>	<u>0</u>	<u>3,322</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(140,724)</u>	<u>248,730</u>	<u>8,258</u>	<u>13,732</u>
<b><u>Other Financing Sources (Uses):</u></b>					
Transfers - In					
Transfers - Out				(3,529)	
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,529)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(140,724)	248,730	4,729	13,732
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>2,483</u>	<u>190,221</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$2,483</u>	<u>\$49,497</u>	<u>\$248,730</u>	<u>\$4,729</u>	<u>\$13,732</u>

EMA DOJ Grants	EMA FEMA Grant	EMA Pre-disaster Mitigation Grant	Help America Vote Act Grant	TASC Grants	TASC Athens County Municipal Drug Court	Litter Control
\$0	\$0	\$0	\$0	\$0	\$0	\$0
331,806		19,500	672,882			
				4,787	8	
331,806	0	19,500	672,882	4,787	8	0
			659,747			
321,658				5,241		
321,658	0	0	659,747	5,241	0	0
10,148	0	19,500	13,135	(454)	8	0
0	0	0	0	0	0	0
10,148	0	19,500	13,135	(454)	8	0
(5,162)	1,142	0	0	9,228	4,536	1,697
<u>\$4,986</u>	<u>\$1,142</u>	<u>\$19,500</u>	<u>\$13,135</u>	<u>\$8,774</u>	<u>\$4,544</u>	<u>\$1,697</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2005**

	Local Emergency Planning	Recycle Ohio	Probate Court Mental Illness	Psychological Evaluation Grant	TCMPA Grant
<b><u>Revenues:</u></b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental Charges for Services	13,178	96,225	78,411		
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues		28,406			
<i>Total Revenue</i>	<u>13,178</u>	<u>124,631</u>	<u>78,411</u>	<u>0</u>	<u>0</u>
<b><u>Expenditures:</u></b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial			57,889		
Public Safety	6,420				
Public Works					
Health		123,487			
Human Services				1,400	
Economic Development and Assistance					
<i>Total Expenditures</i>	<u>6,420</u>	<u>123,487</u>	<u>57,889</u>	<u>1,400</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>6,758</u>	<u>1,144</u>	<u>20,522</u>	<u>(1,400)</u>	<u>0</u>
<b><u>Other Financing Sources (Uses):</u></b>					
Transfers - In					
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	6,758	1,144	20,522	(1,400)	0
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>20,581</u>	<u>(636)</u>	<u>8,827</u>	<u>10,000</u>	<u>3,736</u>
Fund Balances (Deficits) at End of Year	<u>\$27,339</u>	<u>\$508</u>	<u>\$29,349</u>	<u>\$8,600</u>	<u>\$3,736</u>

Clean Kids Grant	DARE Grant	Sheriff Equipment Grant	Youth Services	Juvenile Court Projects	Bryne Grant	Victims Assistance
\$0	\$0	\$0	\$0	\$0	\$0	\$0
	28	8,402	209,207	25,119	19,743	124,514
			129		4,751	39,367
0	28	8,402	209,336	25,119	24,494	163,881
	5,151	25				
			212,601	14,345	34,218	200,502
0	5,151	25	212,601	14,345	34,218	200,502
0	(5,123)	8,377	(3,265)	10,774	(9,724)	(36,621)
					8,215	30,702 (1,086)
0	0	0	0	0	8,215	29,616
0	(5,123)	8,377	(3,265)	10,774	(1,509)	(7,005)
17	9,835	2,043	430,416	78,121	0	(9,359)
<u>\$17</u>	<u>\$4,712</u>	<u>\$10,420</u>	<u>\$427,151</u>	<u>\$88,895</u>	<u>(\$1,509)</u>	<u>(\$16,364)</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2005**

	OCJS DVDA Sheriff	OCJS Prosecutor	Totals
<b><u>Revenues:</u></b>			
Property Taxes	\$0	\$0	\$593,943
Sales Tax			1,161,202
Intergovernmental	28,337		4,821,201
Charges for Services			994,267
Licenses & Permits			106,249
Fines and Forfeitures			26,614
Interest			38,285
Other Revenues	24,843		389,878
<i>Total Revenue</i>	<u>53,180</u>	<u>0</u>	<u>8,131,639</u>
<b><u>Expenditures:</u></b>			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive			1,145,420
Judicial			366,877
Public Safety	82,147		2,101,625
Public Works			1,104,170
Health			352,598
Human Services			3,329,080
Economic Development and Assistance			34,636
<i>Total Expenditures</i>	<u>82,147</u>	<u>0</u>	<u>8,434,406</u>
Excess of Revenues Over (Under) Expenditures	<u>(28,967)</u>	<u>0</u>	<u>(302,767)</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Transfers - In	20,000		266,459
Transfers - Out			(4,615)
<i>Total Other Sources (Uses)</i>	<u>20,000</u>	<u>0</u>	<u>261,844</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(8,967)</u>	<u>0</u>	<u>(40,923)</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>11,613</u>	<u>15</u>	<u>4,848,681</u>
Fund Balances (Deficits) at End of Year	<u>\$2,646</u>	<u>\$15</u>	<u>\$4,807,758</u>

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**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Debt Service Funds**  
**December 31, 2005**

	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	Totals
<b><u>Assets:</u></b>								
Cash and Cash Equivalents	\$6,429	\$0	\$6,132	\$1,055	\$704	\$21,495	\$0	\$35,815
<i>Total Assets</i>	<u>\$6,429</u>	<u>\$0</u>	<u>\$6,132</u>	<u>\$1,055</u>	<u>\$704</u>	<u>\$21,495</u>	<u>\$0</u>	<u>\$35,815</u>
<b><u>Liabilities:</u></b>								
Matured Bonds Payable	\$0	\$0	\$0	\$0	\$0	\$17,000	\$0	\$17,000
Matured Interest Payable	2,372		3,575		506	4,107		10,560
<i>Total Liabilities</i>	<u>2,372</u>	<u>0</u>	<u>3,575</u>	<u>0</u>	<u>506</u>	<u>21,107</u>	<u>0</u>	<u>27,560</u>
<b><u>Fund Balances:</u></b>								
<i>Unreserved/Undesignated, Reported in:</i>								
Debt Service Funds	4,057	0	2,557	1,055	198	388	0	8,255
<i>Total Fund Balances (Deficits)</i>	<u>4,057</u>	<u>0</u>	<u>2,557</u>	<u>1,055</u>	<u>198</u>	<u>388</u>	<u>0</u>	<u>8,255</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,429</u>	<u>\$0</u>	<u>\$6,132</u>	<u>\$1,055</u>	<u>\$704</u>	<u>\$21,495</u>	<u>\$0</u>	<u>\$35,815</u>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Debt Service Funds**  
**For the Year Ended December 31, 2005**

	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	Totals
<b>Revenues:</b>								
Property Taxes	\$3	\$0	\$17	\$0	\$0	\$0	\$0	\$20
Interest			16		2	3		21
<i>Total Revenue</i>	<u>3</u>	<u>0</u>	<u>33</u>	<u>0</u>	<u>2</u>	<u>3</u>	<u>0</u>	<u>41</u>
<b>Expenditures:</b>								
<i>Debt Service:</i>								
Principal Retirement		67,226					310,000	377,226
Interest and Fiscal Charges		41,503	1	35,071			109,342	185,917
<i>Total Expenditures</i>	<u>0</u>	<u>108,729</u>	<u>1</u>	<u>35,071</u>	<u>0</u>	<u>0</u>	<u>419,342</u>	<u>563,143</u>
Excess of Revenues Over (Under) Expenditures	<u>3</u>	<u>(108,729)</u>	<u>32</u>	<u>(35,071)</u>	<u>2</u>	<u>3</u>	<u>(419,342)</u>	<u>(563,102)</u>
<b>Other Financing Sources (Uses):</b>								
Proceeds From Issuance of Notes				914,000				914,000
Proceeds From Premium on Notes				12,529				12,529
Transfers - In		108,729		16,883			419,342	544,954
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>108,729</u>	<u>0</u>	<u>943,412</u>	<u>0</u>	<u>0</u>	<u>419,342</u>	<u>1,471,483</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>3</u>	<u>0</u>	<u>32</u>	<u>908,341</u>	<u>2</u>	<u>3</u>	<u>0</u>	<u>908,381</u>
Fund Balances (Deficits) at Beginning of Year	<u>4,054</u>	<u>0</u>	<u>2,525</u>	<u>(907,286)</u>	<u>196</u>	<u>385</u>	<u>0</u>	<u>(900,126)</u>
Fund Balances (Deficits) at End of Year	<u>\$4,057</u>	<u>\$0</u>	<u>\$2,557</u>	<u>\$1,055</u>	<u>\$198</u>	<u>\$388</u>	<u>\$0</u>	<u>\$8,255</u>



**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Capital Project Funds**  
**December 31, 2005**

	<u>County Home Improvement</u>	<u>Dog Shelter Construction</u>	<u>Issue II Projects</u>	<u>Beacon Capital Improvement</u>	<u>Health Department Renovation</u>	<u>Totals</u>
<b><u>Assets:</u></b>						
Cash and Cash Equivalents	\$1,665	\$492	\$0	\$127,915	\$0	\$130,072
<i>Total Assets</i>	<u>\$1,665</u>	<u>\$492</u>	<u>\$0</u>	<u>\$127,915</u>	<u>\$0</u>	<u>\$130,072</u>
<b><u>Liabilities:</u></b>						
<i>Total Liabilities</i>	\$0	\$0	\$0	\$0	\$0	\$0
<b><u>Fund Balances:</u></b>						
Reserved for Encumbrances				234		234
<i>Unreserved/Undesignated, Reported in:</i>						
Capital Projects Funds	1,665	492	0	127,681	0	129,838
<i>Total Fund Balances (Deficits)</i>	<u>1,665</u>	<u>492</u>	<u>0</u>	<u>127,915</u>	<u>0</u>	<u>130,072</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,665</u>	<u>\$492</u>	<u>\$0</u>	<u>\$127,915</u>	<u>\$0</u>	<u>\$130,072</u>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended December 31, 2005**

	County Home Improvement	Dog Shelter Construction	Issue II Projects	Beacon Capital Improvement	Health Department Renovation	Totals
<b>Revenues:</b>						
Intergovernmental	\$0	\$0	\$757,840	\$32,789	\$0	\$790,629
Other Revenues					40,774	40,774
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>757,840</u>	<u>32,789</u>	<u>40,774</u>	<u>831,403</u>
<b>Expenditures:</b>						
Capital Outlay			757,840	138,282		896,122
<i>Debt Service:</i>						
Interest and Fiscal Charges					404	404
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>757,840</u>	<u>138,282</u>	<u>404</u>	<u>896,526</u>
Excess of Revenues Over (Under) Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>	<u>(105,493)</u>	<u>40,370</u>	<u>(65,123)</u>
<b>Other Financing Sources (Uses):</b>						
Transfers - In				53,000	30,453	83,453
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>53,000</u>	<u>30,453</u>	<u>83,453</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Use:	<u>0</u>	<u>0</u>	<u>0</u>	<u>(52,493)</u>	<u>70,823</u>	<u>18,330</u>
Fund Balance (Deficits) a Beginning of Year	<u>1,665</u>	<u>492</u>	<u>0</u>	<u>180,408</u>	<u>(70,823)</u>	<u>111,742</u>
Fund Balances (Deficits) at End of Year	<u><u>\$1,665</u></u>	<u><u>\$492</u></u>	<u><u>\$0</u></u>	<u><u>\$127,915</u></u>	<u><u>\$0</u></u>	<u><u>\$130,072</u></u>

***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.

*Rural Solid Waste*

To account for revenue from fines and loans to be used for postclosure costs of a county landfill.

*Athens County Solid Waste*

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

**ATHENS COUNTY, OHIO**  
**Combining Statement of Net Assets**  
**Nonmajor Enterprise Funds**  
**December 31, 2005**

	Plains Water Revenue	Buchtel Water Revenue	Rural Solid Waste	Athens County Solid Waste	Total Nonmajor Enterprise Funds
<b><u>Assets:</u></b>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$471,257	\$124,932	\$22,895	\$62	\$619,146
Cash and Cash Equivalents in Segregated Accounts	45,262	8,891			54,153
<i>Receivables:</i>					
Accounts	55,513	19,333			74,846
Due From Other Funds	37				37
Materials and Supplies Inventory	8,952	2,166			11,118
Prepaid Items	2,741				2,741
<i>Total Current Assets</i>	<u>583,762</u>	<u>155,322</u>	<u>22,895</u>	<u>62</u>	<u>762,041</u>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	22,241				22,241
Depreciable Capital Assets, Net	641,993	96,690			738,683
<i>Total Noncurrent Assets</i>	<u>664,234</u>	<u>96,690</u>	<u>0</u>	<u>0</u>	<u>760,924</u>
<i>Total Assets</i>	<u>1,247,996</u>	<u>252,012</u>	<u>22,895</u>	<u>62</u>	<u>1,522,965</u>
<b><u>Liabilities:</u></b>					
<i>Current Liabilities:</i>					
Contracts Payable	1,586	466	7,727		9,779
Accrued Wages and Benefits	1,375				1,375
Compensated Absences Payable	14,334	2,738			17,072
Due to Other Funds	398	306			704
Due to Other Governments	30,399	5,619			36,018
Accrued Interest Payable	718				718
OWDA Loans Payable		1,050			1,050
FmHA Loans Payable	2,000				2,000
<i>Total Current Liabilities</i>	<u>50,810</u>	<u>10,179</u>	<u>7,727</u>	<u>0</u>	<u>68,716</u>
<i>Long-Term Liabilities:</i>					
OWDA Loans Payable		71,885			71,885
FmHA Loans Payable	41,300				41,300
<i>Total Long-Term Liabilities</i>	<u>41,300</u>	<u>71,885</u>	<u>0</u>	<u>0</u>	<u>113,185</u>
<i>Total Liabilities</i>	<u>92,110</u>	<u>82,064</u>	<u>7,727</u>	<u>0</u>	<u>181,901</u>
<b><u>Net Assets:</u></b>					
Invested in Capital Assets, Net of Related Debt	620,934	23,755			644,689
Unrestricted	534,952	146,193	15,168	62	696,375
<i>Total Net Assets</i>	<u>\$1,155,886</u>	<u>\$169,948</u>	<u>\$15,168</u>	<u>\$62</u>	<u>\$1,341,064</u>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues,**  
**Expenses and Changes in Fund Net Assets**  
**Nonmajor Enterprise Funds**  
**For the Year Ended December 31, 2005**

	Plains Water Revenue	Buchtel Water Revenue	Rural Solid Waste	Athens County Solid Waste	Total Nonmajor Enterprise Funds
<b>Operating Revenues:</b>					
Charges for Services	\$512,250	\$124,216	\$0	\$0	\$636,466
Tap-In Fees	9,750	3,198			12,948
Other Revenues	10,242	3,526	0		13,768
<b>Total Operating Revenues</b>	<b>532,242</b>	<b>130,940</b>	<b>0</b>	<b>0</b>	<b>663,182</b>
<b>Operating Expenses:</b>					
Personal Services	77,000	20,567			97,567
Fringe Benefits	17,248	9,534			26,782
Contractual Services	385,239	66,388			451,627
Materials and Supplies	22,010	2,863			24,873
Other Expenses	20,839	541	38,356		59,736
Depreciation	37,441	5,089			42,530
<b>Total Operating Expenses</b>	<b>559,777</b>	<b>104,982</b>	<b>38,356</b>	<b>0</b>	<b>703,115</b>
<b>Operating Income (Loss)</b>	<b>(27,535)</b>	<b>25,958</b>	<b>(38,356)</b>	<b>0</b>	<b>(39,933)</b>
<b>Non-Operating Revenues (Expenses):</b>					
Interest Income	369				369
Interest and Fiscal Charges	(2,229)	(1,490)			(3,719)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(1,860)</b>	<b>(1,490)</b>	<b>0</b>	<b>0</b>	<b>(3,350)</b>
<b>Income (Loss) Before Transfers</b>	<b>(29,395)</b>	<b>24,468</b>	<b>(38,356)</b>	<b>0</b>	<b>(43,283)</b>
Transfers - In			3,529		3,529
<b>Change in Net Assets</b>	<b>(29,395)</b>	<b>24,468</b>	<b>(34,827)</b>	<b>0</b>	<b>(39,754)</b>
Net Assets at Beginning of Year, as Restated	1,185,281	145,480	49,995	62	1,380,818
<b>Net Assets at End of Year</b>	<b>\$1,155,886</b>	<b>\$169,948</b>	<b>\$15,168</b>	<b>\$62</b>	<b>\$1,341,064</b>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
**For The Year Ended December 31, 2005**

	Plains Water Revenue	Buchtel Water Revenue	Rural Solid Waste	Athens County Solid Waste	Totals
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Customers	\$492,818	\$126,257	\$0	\$0	\$619,075
Cash Received from Other Revenues	10,144	3,464			13,608
Cash Payments to Employees	(90,018)	(32,398)			(122,416)
Cash Payments for Contractual Services	(380,802)	(62,722)			(443,524)
Cash Payments for Supplies & Materials	(23,187)	(2,001)			(25,188)
Cash Payments for Other Expenses	(21,231)	(3,606)	(30,629)		(55,466)
<i>Net Cash from Operating Activities</i>	(12,276)	28,994	(30,629)	0	(13,911)
<b>Cash Flows from Noncapital Financing Activities:</b>					
Transfers-In from Other Funds			3,529		3,529
<i>Net Cash from Noncapital Financing Activities</i>	0	0	3,529	0	3,529
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Interest Paid on Bonds, Loans & Notes	(2,260)	(1,489)			(3,749)
Principal Retirement of Bonds, Loans & Notes	(1,900)	(2,070)			(3,970)
<i>Net Cash from Capital and Related Financing Activities</i>	(4,160)	(3,559)	0	0	(7,719)
<b>Cash Flows from Investing Activities:</b>					
Interest Received on Investments	365				365
<i>Net Cash from Investing Activities</i>	365	0	0	0	365
Net Increase (Decrease) in Cash and Cash Equivalents	(16,071)	25,435	(27,100)	0	(17,736)
Cash and Cash Equivalents at Beginning of Year	532,590	108,388	49,995	62	691,035
Cash and Cash Equivalents at End of Year	\$516,519	\$133,823	\$22,895	\$62	\$673,299
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>					
Operating Income (Loss)	(\$27,535)	\$25,958	(\$38,356)	\$0	(\$39,933)
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>					
Depreciation	37,441	5,089			42,530
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	(29,304)	(1,219)			(30,523)
(Increase) Decrease in Due from Other Funds	22				22
(Increase) Decrease in Materials and Supplies Inventory	(492)	862			370
(Increase) Decrease in Prepaid Items	2,194	545			2,739
Increase (Decrease) in Accounts Payable	(1,879)	(183)			(2,062)
Increase (Decrease) in Contracts Payable	489	466	7,727		8,682
Increase (Decrease) in Accrued Wages and Benefits	(119)	(840)			(959)
Increase (Decrease) in Compensated Absences Payable	4,535				4,535
Increase (Decrease) in Due to Other Funds	30	18			48
Increase (Decrease) in Due to Other Governments	2,342	(1,702)			640
<i>Net Cash from Operating Activities</i>	(12,276)	28,994	(30,629)	\$0	(13,911)

## 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.

##### *Unclaimed Money*

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

#### **Agency Funds**

##### *Health District*

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

##### *ADA Mental Health (317 Board)*

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

##### *Soil Conservation*

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

##### *Help Me Grow*

To account for monies received from the state to be used by the Athens County Children Services for services to families and children.

##### *Family and Children First Council*

To account for monies received from the Ohio Children Trust Fund, through the Ohio Department of Job and Family Services, to provide for coordination of various family and community-based organizations in the planning and implementation of services for families with children.

##### *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.

### *Alimony and Child Support Agency*

To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

### *County Sheriff Agency*

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

### *State Fees Agency*

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



**ATHENS COUNTY, OHIO**  
**Combining Statement of Fiduciary Net Assets**  
**Private Purpose Trust Funds**  
**December 31, 20045**

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Unclaimed Money	Totals
<b><u>Assets:</u></b>					
Cash and Cash Equivalents	\$28,368	\$914	\$10	\$158,976	\$188,268
<i>Total Assets</i>	<u>28,368</u>	<u>914</u>	<u>10</u>	<u>158,976</u>	<u>188,268</u>
<b><u>Liabilities:</u></b>					
Accounts Payable	464				464
Due To Other Governments		406			406
<i>Total Liabilities</i>	<u>464</u>	<u>406</u>	<u>0</u>	<u>0</u>	<u>870</u>
<b><u>Net Assets:</u></b>					
Held in Trust for Other Individuals and Organizations	27,904	508	10	158,976	187,398
<i>Total Net Assets</i>	<u>\$27,904</u>	<u>\$508</u>	<u>\$10</u>	<u>\$158,976</u>	<u>\$187,398</u>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes**  
**in Fiduciary Net Assets**  
**Private Purpose Trust Funds**  
**For the Year Ended December 31, 2005**

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Unclaimed Money	Totals
<b><u>Additions:</u></b>					
Interest	\$150	\$14	\$1	\$0	\$165
Other	22,357	1,606		17,019	40,982
<i>Total Additions</i>	<u>22,507</u>	<u>1,620</u>	<u>1</u>	<u>17,019</u>	<u>41,147</u>
<b><u>Deductions</u></b>	<u>14,541</u>	<u>2,063</u>	<u>0</u>	<u>31,307</u>	<u>47,911</u>
Change in Net Assets	7,966	(443)	1	(14,288)	(6,764)
Net Assets at Beginning of Year	<u>19,938</u>	<u>951</u>	<u>9</u>	<u>173,264</u>	<u>194,162</u>
Net Assets at End of Year	<u><u>\$27,904</u></u>	<u><u>\$508</u></u>	<u><u>\$10</u></u>	<u><u>\$158,976</u></u>	<u><u>\$187,398</u></u>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2005**

	Balance 01/01/05	Additions	Reductions	Balance 12/31/05
<b><u>Health District</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$366,456	\$1,647,853	\$1,716,559	\$297,750
Due From Other Governments	31,207	18,702	31,207	18,702
<i>Total Assets</i>	<u>\$397,663</u>	<u>\$1,666,555</u>	<u>\$1,747,766</u>	<u>\$316,452</u>
<b>Liabilities:</b>				
Due to Other Governments	\$397,663	\$1,666,555	\$1,747,766	\$316,452
<i>Total Liabilities</i>	<u>\$397,663</u>	<u>\$1,666,555</u>	<u>\$1,747,766</u>	<u>\$316,452</u>
<b><u>ADA Mental Health</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$1,676,931	\$14,038,800	\$13,699,363	\$2,016,368
Due From Other Governments	65,504	114,970	65,504	114,970
<i>Total Assets</i>	<u>\$1,742,435</u>	<u>\$14,153,770</u>	<u>\$13,764,867</u>	<u>\$2,131,338</u>
<b>Liabilities:</b>				
Due to Other Governments	\$1,742,435	\$14,153,770	\$13,764,867	\$2,131,338
<i>Total Liabilities</i>	<u>\$1,742,435</u>	<u>\$14,153,770</u>	<u>\$13,764,867</u>	<u>\$2,131,338</u>
<b><u>Soil Conservation</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$36,580	\$183,136	\$200,504	\$19,212
<i>Total Assets</i>	<u>\$36,580</u>	<u>\$183,136</u>	<u>\$200,504</u>	<u>\$19,212</u>
<b>Liabilities:</b>				
Due to Other Governments	\$36,580	\$183,136	\$200,504	\$19,212
<i>Total Liabilities</i>	<u>\$36,580</u>	<u>\$183,136</u>	<u>\$200,504</u>	<u>\$19,212</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2005**

	Balance 01/01/05	Additions	Reductions	Balance 12/31/05
<b><u>Help Me Grow</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$0	\$615,819	\$278,765	\$337,054
<i>Total Assets</i>	<u>\$0</u>	<u>\$615,819</u>	<u>\$278,765</u>	<u>\$337,054</u>
<b>Liabilities:</b>				
Due to Other Governments	\$0	\$615,819	\$278,765	\$337,054
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$615,819</u>	<u>\$278,765</u>	<u>\$337,054</u>
<b><u>Family and Children First Council</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$222,435	\$283,731	\$410,728	\$95,438
<i>Total Assets</i>	<u>\$222,435</u>	<u>\$283,731</u>	<u>\$410,728</u>	<u>\$95,438</u>
<b>Liabilities:</b>				
Due to Other Governments	\$222,435	\$283,731	\$410,728	\$95,438
<i>Total Liabilities</i>	<u>\$222,435</u>	<u>\$283,731</u>	<u>\$410,728</u>	<u>\$95,438</u>
<b><u>Undivided Tax Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$2,864,867	\$53,074,231	\$54,288,629	\$1,650,469
Property Taxes Receivable	35,234,471	39,454,586	35,234,471	39,454,586
Special Assessments Receivable	423,581	1,094,089	444,001	1,073,669
Due from Other Governments	3,323,583	3,001,664	3,323,583	3,001,664
<i>Total Assets</i>	<u>\$41,846,502</u>	<u>\$96,624,570</u>	<u>\$93,290,684</u>	<u>\$45,180,388</u>
<b>Liabilities:</b>				
Due to Other Governments	\$41,846,502	\$96,624,570	\$93,290,684	\$45,180,388
<i>Total Liabilities</i>	<u>\$41,846,502</u>	<u>\$96,624,570</u>	<u>\$93,290,684</u>	<u>\$45,180,388</u>
<b><u>S.E.O. (Southeast Ohio) Correctional Center</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$0	\$1,916,427	\$1,916,427	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$1,916,427</u>	<u>\$1,916,427</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments	\$0	\$1,916,427	\$1,916,427	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$1,916,427</u>	<u>\$1,916,427</u>	<u>\$0</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2005**

	Balance 01/01/05	Additions	Reductions	Balance 12/31/05
<b><u>Law Enforcement Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$25,780	\$700	\$0	\$26,480
<i>Total Assets</i>	<u>\$25,780</u>	<u>\$700</u>	<u>\$0</u>	<u>\$26,480</u>
<b>Liabilities:</b>				
Due to Other Governments	\$25,780	\$700	\$0	\$26,480
<i>Total Liabilities</i>	<u>\$25,780</u>	<u>\$700</u>	<u>\$0</u>	<u>\$26,480</u>
<b><u>Athens-Hocking Solid Waste District Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$113,292	\$1,311,796	\$1,296,669	\$128,419
<i>Total Assets</i>	<u>\$113,292</u>	<u>\$1,311,796</u>	<u>\$1,296,669</u>	<u>\$128,419</u>
<b>Liabilities:</b>				
Due to Other Governments	\$113,292	\$1,311,796	\$1,296,669	\$128,419
<i>Total Liabilities</i>	<u>\$113,292</u>	<u>\$1,311,796</u>	<u>\$1,296,669</u>	<u>\$128,419</u>
<b><u>Insurance Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$125	\$2,611	\$2,615	\$121
<i>Total Assets</i>	<u>\$125</u>	<u>\$2,611</u>	<u>\$2,615</u>	<u>\$121</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$125	\$2,611	\$2,615	\$121
<i>Total Liabilities</i>	<u>\$125</u>	<u>\$2,611</u>	<u>\$2,615</u>	<u>\$121</u>
<b><u>Payroll Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$0	\$19,006,948	\$19,006,948	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$19,006,948</u>	<u>\$19,006,948</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments	\$0	\$19,006,948	\$19,006,948	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$19,006,948</u>	<u>\$19,006,948</u>	<u>\$0</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2005**

	Balance 01/01/05	Additions	Reductions	Balance 12/31/05
<b><u>County Court Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$440,185	\$5,936,472	\$5,934,216	\$442,441
<i>Total Assets</i>	<u>\$440,185</u>	<u>\$5,936,472</u>	<u>\$5,934,216</u>	<u>\$442,441</u>
<b>Liabilities:</b>				
Due to Other Funds	\$0	\$576,229	\$576,229	\$0
Due to Other Governments	1,642	5,068,823	5,068,343	2,122
Deposits Held and Due to Others	0	1,226	1,226	0
Undistributed Monies	438,543	290,194	288,418	440,319
<i>Total Liabilities</i>	<u>\$440,185</u>	<u>\$5,936,472</u>	<u>\$5,934,216</u>	<u>\$442,441</u>
<b><u>Alimony &amp; Child Support Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$575	\$77,680	\$77,745	\$510
<i>Total Assets</i>	<u>\$575</u>	<u>\$77,680</u>	<u>\$77,745</u>	<u>\$510</u>
<b>Liabilities:</b>				
Due to Other Governments	\$575	\$77,680	\$77,745	\$510
<i>Total Liabilities</i>	<u>\$575</u>	<u>\$77,680</u>	<u>\$77,745</u>	<u>\$510</u>
<b><u>County Sheriff Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$2,600	\$1,303,910	\$1,293,410	\$13,100
<i>Total Assets</i>	<u>\$2,600</u>	<u>\$1,303,910</u>	<u>\$1,293,410</u>	<u>\$13,100</u>
<b>Liabilities:</b>				
Due to Other Funds	\$0	\$70,666	\$70,666	\$0
Due to Other Governments	0	176,699	176,699	0
Deposits Held and Due to Others	2,600	1,056,545	1,046,045	13,100
<i>Total Liabilities</i>	<u>\$2,600</u>	<u>\$1,303,910</u>	<u>\$1,293,410</u>	<u>\$13,100</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2005**

	Balance 01/01/05	Additions	Reductions	Balance 12/31/05
<b><u>State Fees Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$53,257	\$240,599	\$238,167	\$55,689
<i>Total Assets</i>	<u>\$53,257</u>	<u>\$240,599</u>	<u>\$238,167</u>	<u>\$55,689</u>
<b>Liabilities:</b>				
Due to Other Governments	\$53,257	\$240,599	\$238,167	\$55,689
<i>Total Liabilities</i>	<u>\$53,257</u>	<u>\$240,599</u>	<u>\$238,167</u>	<u>\$55,689</u>
<b><u>Total All Agency Funds</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$5,359,723	\$92,322,651	\$93,055,374	\$4,627,000
Cash and Cash Equivalents in Segregated Accounts	443,360	7,318,062	7,305,371	456,051
Property Taxes Receivable	35,234,471	39,454,586	35,234,471	39,454,586
Special Assessments Receivable	423,581	1,094,089	444,001	1,073,669
Due from Other Governments	3,420,294	3,135,336	3,420,294	3,135,336
<i>Total Assets</i>	<u>\$44,881,429</u>	<u>\$143,324,724</u>	<u>\$139,459,511</u>	<u>\$48,746,642</u>
<b>Liabilities:</b>				
Due to Other Funds	\$0	\$646,895	\$646,895	\$0
Due to Other Governments	44,440,161	141,327,253	137,474,312	48,293,102
Deposits Held and Due to Others	2,725	1,060,382	1,049,886	13,221
Undistributed Monies	438,543	290,194	288,418	440,319
<i>Total Liabilities</i>	<u>\$44,881,429</u>	<u>\$143,324,724</u>	<u>\$139,459,511</u>	<u>\$48,746,642</u>

# **INDIVIDUAL FUND SCHEDULES**



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2005**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Revenues:</b>				
Property Taxes	\$1,585,335	\$1,585,335	\$1,628,852	\$43,517
Sales Tax	4,461,000	4,461,000	4,683,936	222,936
Intergovernmental	1,749,668	1,749,668	1,893,014	143,346
Charges for Services	1,646,506	1,646,506	1,786,623	140,117
Licenses and Permits	3,600	3,600	3,643	43
Fines and Forfeitures	112,000	125,559	138,576	13,017
Interest	280,600	280,600	532,883	252,283
Other	399,500	423,637	488,940	65,303
<b>Total Revenue</b>	<b>10,238,209</b>	<b>10,275,905</b>	<b>11,156,467</b>	<b>880,562</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Board of County Commissioners				
Personal Services	274,319	274,281	258,649	15,632
Fringe Benefits	61,273	56,379	52,766	3,613
Contractual Services	42,300	68,302	66,022	2,280
Supplies and Materials	10,000	8,800	7,653	1,147
Other	84,000	79,577	78,540	1,037
<b>Total Board of County Commissioners</b>	<b>471,892</b>	<b>487,339</b>	<b>463,630</b>	<b>23,709</b>
County Auditor				
General Office				
Personal Services	215,944	215,945	215,641	304
Fringe Benefits	36,222	34,317	34,317	0
Contractual Services	7,700	12,431	12,431	0
Supplies and Materials	7,013	7,013	6,868	145
Other	16,666	16,234	16,086	148
<b>Total General Office</b>	<b>283,545</b>	<b>285,940</b>	<b>285,343</b>	<b>597</b>
Assessing Real Property				
Personal Services	11,091	11,091	11,091	0
Fringe Benefits	1,864	1,864	1,742	122
Supplies and Materials	1,400	1,400	1,327	73
<b>Total Assessing Real Property</b>	<b>14,355</b>	<b>14,355</b>	<b>14,160</b>	<b>195</b>
<b>Total County Auditor</b>	<b>297,900</b>	<b>300,295</b>	<b>299,503</b>	<b>792</b>

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2005**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Expenditures: (continued)</b>				
General Government - Legislative and Executive (continued)				
Treasurer				
Personal Services	98,059	109,001	109,000	1
Fringe Benefits	16,765	16,290	16,290	0
Contractual Services	13,610	15,298	14,526	772
Supplies and Materials	1,200	1,200	980	220
Other	3,910	3,824	3,597	227
Total Treasurer	133,544	145,613	144,393	1,220
Prosecuting Attorney				
Personal Services	528,274	530,874	527,188	3,686
Fringe Benefits	88,000	83,132	83,132	0
Supplies and Materials	4,500	4,500	4,482	18
Capital Outlay and Equipment	3,000	2,000	785	1,215
Other	101,655	72,592	68,017	4,575
Total Prosecuting Attorney	725,429	693,098	683,604	9,494
Board of Revision				
Supplies and Materials	500	500	263	237
Total Board of Revision	500	500	263	237
Bureau of Inspection				
Examination	69,000	69,000	68,371	629
Total Bureau of Inspection	69,000	69,000	68,371	629
Settlement Fees				
Other Expenses	37,000	37,669	37,249	420
Total Settlement Fees	37,000	37,669	37,249	420
County Planning Commission				
Other Expenses	5,888	5,888	4,388	1,500
Total County Planning Commission	5,888	5,888	4,388	1,500
Data Processing				
Personal Services	42,179	42,179	42,179	0
Fringe Benefits	7,063	6,771	6,771	0
Contractual Services	45,256	45,731	45,619	112
Supplies and Materials	9,824	8,261	7,667	594
Capital Outlay and Equipment	3,500	4,737	4,737	0
Other	500	194	194	0
Total Data Processing	108,322	107,873	107,167	706

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2005**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Expenditures: (continued)</b>				
General Government - Legislative and Executive (continued)				
Board of Elections				
Personal Services	270,055	256,107	245,843	10,264
Fringe Benefits	48,829	41,041	40,680	361
Contractual Services	48,500	73,273	72,773	500
Supplies and Materials	10,000	10,000	8,554	1,446
Capital Outlay and Equipment	2,000	2,000	499	1,501
Other	9,000	6,389	5,891	498
Total Board of Elections	388,384	388,810	374,240	14,570
Recorder				
General Office				
Personal Services	107,508	109,008	106,156	2,852
Fringe Benefits	18,018	17,095	17,095	0
Contractual Services	68,088	69,333	69,333	0
Supplies and Materials	3,985	3,968	2,541	1,427
Other	2,563	2,565	1,993	572
Total General Office	200,162	201,969	197,118	4,851
Microfilm				
Personal Services	37,548	35,654	34,849	805
Fringe Benefits	6,310	5,800	5,579	221
Contractual Services	3,500	3,500	3,500	0
Supplies and Materials	200	200	200	0
Total Microfilm	47,558	45,154	44,128	1,026
Total Recorder	247,720	247,123	241,246	5,877
County Commissioners - Other				
Contractual Services	21,000	21,000	18,931	2,069
Capital Outlay and Equipment	70,000	58,400	55,446	2,954
Total County Commissioners - Other	91,000	79,400	74,377	5,023
Buildings and Grounds				
Personal Services	155,120	155,120	153,125	1,995
Fringe Benefits	26,278	27,109	25,063	2,046
Contractual Services	445,650	378,795	371,030	7,765
Supplies and Materials	60,000	40,000	38,827	1,173
Capital Outlay and Equipment	78,000	44,786	40,515	4,271
Other	14,725	15,224	12,418	2,806
Total Buildings and Grounds	779,773	661,034	640,978	20,056

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2005**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Expenditures: (continued)</b>				
General Government - Legislative and Executive (continued)				
Insurances				
Contractual Services	930,096	980,001	978,798	1,203
Other	10,000	10,000	6,175	3,825
Total Insurances	940,096	990,001	984,973	5,028
Unanticipated Emergencies				
Contractual Services	242,523	226,100	223,854	2,246
Total Unanticipated Emergencies	242,523	226,100	223,854	2,246
Total General Government - Legislative and Executive	4,538,971	4,439,743	4,348,236	91,507
General Government - Judicial				
Court of Appeals				
Contractual Services	245	233	227	6
Supplies and Materials	1,881	2,522	2,517	5
Capital Outlay and Equipment	8,887	8,320	8,273	47
Other	125	45	40	5
Total Court of Appeals	11,138	11,120	11,057	63
Common Pleas Court				
Personal Services	298,675	311,833	311,044	789
Fringe Benefits	50,157	50,571	50,269	302
Contractual Services	101,541	85,041	76,757	8,284
Supplies and Materials	14,899	14,899	14,240	659
Other	7,855	12,755	11,923	832
Total Common Pleas Court	473,127	475,099	464,233	10,866
Law Library				
Personal Services	25,808	25,808	25,779	29
Fringe Benefits	4,189	4,189	3,887	302
Other	1,200	1,200	1,200	0
Total Law Library	31,197	31,197	30,866	331

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2005**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Expenditures: (continued)</b>				
General Government - Judicial (continued)				
Juvenile Court				
Personal Services	347,644	341,171	337,245	3,926
Fringe Benefits	58,418	54,693	54,693	0
Contractual Services	6,200	7,200	5,124	2,076
Supplies and Materials	14,400	14,400	12,157	2,243
Other	100,400	104,597	96,978	7,619
Total Juvenile Court	527,062	522,061	506,197	15,864
Probate Court				
Personal Services	118,518	118,253	116,724	1,529
Fringe Benefits	19,912	18,748	18,748	0
Contractual Services	3,850	17,357	17,061	296
Supplies and Materials	3,500	4,000	4,000	0
Other	12,000	4,422	3,446	976
Total Probate Court	157,780	162,780	159,979	2,801
Clerk of Courts				
Personal Services	142,966	142,966	134,298	8,668
Fringe Benefits	23,901	23,901	21,205	2,696
Contractual Services	4,300	4,300	0	4,300
Supplies and Materials	500	500	0	500
Other	450	450	0	450
Total Clerk of Courts	172,117	172,117	155,503	16,614
Municipal Court				
Personal Services	85,568	85,568	79,864	5,704
Fringe Benefits	14,372	14,172	12,941	1,231
Contractual Services	60,017	60,217	57,035	3,182
Total Municipal Court	159,957	159,957	149,840	10,117
County Commissioners - Other				
Contractual Services	600,000	600,000	580,943	19,057
Total County Commissioners - Other	600,000	600,000	580,943	19,057
Total General Government - Judicial	2,132,378	2,134,331	2,058,618	75,713

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2005**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Expenditures: (continued)</b>				
Public Safety				
Board of County Commissioners				
Contractual Services	0	20,900	20,834	66
Total Board of County Commissioners	0	20,900	20,834	66
Coroner				
Personal Services	55,685	55,685	50,857	4,828
Fringe Benefits	9,326	8,735	8,394	341
Contractual Services	23,251	27,784	27,784	0
Supplies and Materials	500	69	69	0
Other	4,100	4,094	4,094	0
Total Coroner	92,862	96,367	91,198	5,169
Sheriff				
Personal Services	1,042,035	1,040,603	1,034,798	5,805
Fringe Benefits	206,838	195,309	195,309	0
Contractual Services	79,500	79,775	79,382	393
Supplies and Materials	66,800	83,325	83,309	16
Capital Outlay and Equipment	22,000	17,936	17,862	74
Other	39,311	43,989	43,930	59
Total Sheriff	1,456,484	1,460,937	1,454,590	6,347
County Commissioners - Other				
Contractual Services	1,119,363	1,167,401	1,167,401	0
Capital Outlay and Equipment	35,000	35,000	34,307	693
Total County Commissioners - Other	1,154,363	1,202,401	1,201,708	693
Total Public Safety	2,703,709	2,780,605	2,768,330	12,275

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2005**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Expenditures: (continued)</b>				
Health				
Vital Statistics				
Other	1,000	1,000	762	238
Total Vital Statistics	1,000	1,000	762	238
Agriculture				
Other	247,597	247,597	247,597	0
Total Agriculture	247,597	247,597	247,597	0
Other Health				
Other	74,721	74,721	74,268	453
Total Other Health	74,721	74,721	74,268	453
County Commissioners - Other				
Contractual Services	105,000	105,000	43,478	61,522
Total County Commissioners - Other	105,000	105,000	43,478	61,522
Total Health	428,318	428,318	366,105	62,213
Human Services				
Soldier Relief				
Personal Services	88,205	85,705	85,261	444
Fringe Benefits	15,479	13,710	13,583	127
Supplies and Materials	3,150	2,544	2,542	2
Capital Outlay and Equipment	400	0	0	0
Other	264,237	269,510	269,384	126
Total Soldier Relief	371,471	371,469	370,770	699
Memorial Day Expense				
Supplies and Materials	21,000	19,232	19,232	0
Total Memorial Day Expense	21,000	19,232	19,232	0
Total Human Services	392,471	390,701	390,002	699
Conservation & Recreation				
Board of County Commissioners				
Other	11,500	13,000	7,772	5,228
Total Board of County Commissioners	11,500	13,000	7,772	5,228
Total Conservation & Recreation	11,500	13,000	7,772	5,228

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2005**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Expenditures: (continued)</b>				
Total Expenditures	10,207,347	10,186,698	9,939,063	247,635
Excess of Revenues Over (Under) Expenditures	30,862	89,207	1,217,404	1,128,197
<b>Other Financing Sources (Uses):</b>				
Sale of Fixed Assets	0	441	2,830	2,389
Advances - In	20,835	32,835	11,180	(21,655)
Advances - Out	0	(32,844)	(32,844)	0
Transfers - Out	(980,916)	(1,049,131)	(1,047,732)	1,399
Total Other Financing Sources (Uses)	(960,081)	(1,048,699)	(1,066,566)	(17,867)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(929,219)	(959,492)	150,838	1,110,330
Fund Balances (Deficit) at Beginning of Year	894,242	894,242	894,242	0
Prior Year Encumbrances Appropriated	65,250	65,250	65,250	0
Fund Balances (Deficit) at End of Year	<u>\$30,273</u>	<u>\$0</u>	<u>\$1,110,330</u>	<u>\$1,110,330</u>



**Schedule of Revenues, Expenditures,  
And Changes in Fund Balance - Budget  
(Non-GAAP Budgetary Basis) and Actual  
Job and Family Services Fund  
For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$11,440,707	\$11,440,707	\$12,090,785	\$650,078
Other	437,650	437,650	671,438	233,788
<b>Total Revenue</b>	<b>11,878,357</b>	<b>11,878,357</b>	<b>12,762,223</b>	<b>883,866</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Administration				
Personal Services	2,334,100	2,309,100	2,285,188	23,912
Fringe Benefits	1,102,983	1,081,576	1,040,496	41,080
Contractual Services	400,000	420,000	283,719	136,281
Supplies and Materials	80,000	120,000	114,017	5,983
Equipment	40,000	68,000	53,134	14,866
Other	2,061,823	1,146,823	938,397	208,426
<b>Total Administration</b>	<b>6,018,906</b>	<b>5,145,499</b>	<b>4,714,951</b>	<b>430,548</b>
Social Services				
Personal Services	1,815,600	1,840,600	1,830,671	9,929
Fringe Benefits	915,993	862,084	840,794	21,290
Contractual Services	2,889,844	5,413,011	5,189,990	223,021
Supplies and Materials	20,000	30,000	24,941	5,059
Equipment	18,014	8,014	2,484	5,530
Other	525,000	496,149	443,649	52,500
<b>Total Social Services</b>	<b>6,184,451</b>	<b>8,649,858</b>	<b>8,332,529</b>	<b>317,329</b>
<b>Total Expenditures</b>	<b>12,203,357</b>	<b>13,795,357</b>	<b>13,047,480</b>	<b>747,877</b>
Excess of Revenues Over (Under) Expenditures	(325,000)	(1,917,000)	(285,257)	1,631,743
<b>Other Financing Sources (Uses):</b>				
Transfers - In	325,000	325,000	290,000	(35,000)
<b>Total Other Financing Sources (Uses)</b>	<b>325,000</b>	<b>325,000</b>	<b>290,000</b>	<b>(35,000)</b>

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Job and Family Services Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(1,592,000)	4,743	1,596,743
Fund Balances (Deficit) at Beginning of Year	1,592,230	1,592,230	1,592,230	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,592,230</u>	<u>\$230</u>	<u>\$1,596,973</u>	<u>\$1,596,743</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Road (MVGT) Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$4,145,000	\$4,145,000	\$4,022,134	(\$122,866)
Charges for Services	2,000	2,000	1,255	(745)
Fines and Forfeitures	25,000	25,000	49,321	24,321
Interest	16,000	16,000	2,042	(13,958)
Other	12,000	12,000	24,332	12,332
<b>Total Revenue</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>4,099,084</b>	<b>(100,916)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works				
County Engineer				
Personal Services	228,740	228,740	201,226	27,514
Fringe Benefits	94,000	89,000	67,321	21,679
Contractual Services	137,000	172,104	169,822	2,282
Supplies and Materials	10,000	10,000	7,351	2,649
Equipment	10,000	10,000	4,973	5,027
Other	70,000	70,000	52,910	17,090
<b>Total County Engineer</b>	<b>549,740</b>	<b>579,844</b>	<b>503,603</b>	<b>76,241</b>
Road				
Personal Services	920,000	970,000	961,287	8,713
Fringe Benefits	531,000	536,000	506,033	29,967
Supplies and Materials	500,000	556,091	556,091	0
Equipment	103,300	82,700	52,700	30,000
Other	350,000	350,000	349,960	40
<b>Total Road</b>	<b>2,404,300</b>	<b>2,494,791</b>	<b>2,426,071</b>	<b>68,720</b>
Bridge				
Contractual Services	1,100,000	1,016,000	965,222	50,778
Supplies and Materials	25,000	0	0	0
Equipment	1,000	0	0	0
Other	50,000	39,509	39,509	0
<b>Total Bridge</b>	<b>1,176,000</b>	<b>1,055,509</b>	<b>1,004,731</b>	<b>50,778</b>
<b>Total Public Works</b>	<b>4,130,040</b>	<b>4,130,144</b>	<b>3,934,405</b>	<b>195,739</b>

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Road (MVGT) Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures: (continued)</b>				
<i>Debt Service:</i>				
Principal Retirement	36,000	35,963	35,963	0
Interest and Fiscal Charges	4,200	4,134	4,134	0
Total Debt Service	40,200	40,097	40,097	0
<b>Total Expenditures</b>	<b>4,170,240</b>	<b>4,170,241</b>	<b>3,974,502</b>	<b>195,739</b>
Excess of Revenues Over (Under) Expenditures	29,760	29,759	124,582	94,823
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	(30,000)	(30,000)	(30,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(240)	(241)	94,582	94,823
Fund Balances (Deficit) at Beginning of Year	241,083	241,083	241,083	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u><u>\$240,843</u></u>	<u><u>\$240,842</u></u>	<u><u>\$335,665</u></u>	<u><u>\$94,823</u></u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) - and Actual**  
**Children Services Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$2,090,710	\$2,090,710	\$2,110,004	\$19,294
Intergovernmental	3,357,726	3,415,727	2,948,542	(467,185)
Charges for Services	975,000	975,000	957,090	(17,910)
Other	183,810	183,810	299,066	115,256
<b>Total Revenue</b>	<b>6,607,246</b>	<b>6,665,247</b>	<b>6,314,702</b>	<b>(350,545)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Personal Services	2,698,000	2,649,116	2,529,807	119,309
Fringe Benefits	1,097,067	1,125,320	984,314	141,006
Contractual Services	1,823,000	2,038,674	1,876,003	162,671
Supplies and Materials	54,000	64,065	57,963	6,102
Capital Outlay and Equipment	110,851	105,848	51,730	54,118
Other	967,221	1,354,835	989,151	365,684
<b>Total Expenditures</b>	<b>6,750,139</b>	<b>7,337,858</b>	<b>6,488,968</b>	<b>848,890</b>
Excess of Revenues Over (Under) Expenditures	(142,893)	(672,611)	(174,266)	498,345
Fund Balances (Deficit) at Beginning of Year	181,408	181,408	181,408	0
Prior Year Encumbrances Appropriated	346,235	346,235	346,235	0
Fund Balances (Deficit) at End of Year	<u>\$384,750</u>	<u>(\$144,968)</u>	<u>\$353,377</u>	<u>\$498,345</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) - and Actual**  
**MR/DD (Beacon School) Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$3,414,590	\$3,414,590	\$3,492,617	\$78,027
Intergovernmental	2,587,218	2,587,218	3,816,647	1,229,429
Charges for Services	8,000	8,000	126,104	118,104
Other	77,500	77,500	187,356	109,856
<b>Total Revenue</b>	<b>6,087,308</b>	<b>6,087,308</b>	<b>7,622,724</b>	<b>1,535,416</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Personal Services	3,097,612	3,097,612	3,023,231	74,381
Fringe Benefits	1,474,519	1,427,155	1,375,798	51,357
Contractual Services	662,991	632,201	558,049	74,152
Supplies and Materials	157,462	184,444	174,666	9,778
Equipment	175,380	170,177	111,178	58,999
Other	409,311	403,948	365,071	38,877
<b>Total Expenditures</b>	<b>5,977,275</b>	<b>5,915,537</b>	<b>5,607,993</b>	<b>307,544</b>
Excess of Revenues Over (Under) Expenditures	110,033	171,771	2,014,731	1,842,960
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	(20,000)	(126,048)	(106,048)	20,000
<b>Total Other Financing Sources (Uses)</b>	<b>(20,000)</b>	<b>(126,048)</b>	<b>(106,048)</b>	<b>20,000</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	90,033	45,723	1,908,683	1,862,960
Fund Balances (Deficit) at Beginning of Year	1,835,303	1,835,303	1,835,303	0
Prior Year Encumbrances Appropriated	182,290	182,290	182,290	0
Fund Balances (Deficit) at End of Year	<u>\$2,107,626</u>	<u>\$2,063,316</u>	<u>\$3,926,276</u>	<u>\$1,862,960</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Ambulance Service Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$1,496,375	\$1,496,375	\$1,533,730	\$37,355
Intergovernmental	276,741	276,741	277,512	771
Other	0	0	34	34
<b>Total Revenue</b>	<b>1,773,116</b>	<b>1,773,116</b>	<b>1,811,276</b>	<b>38,160</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Contractual Services	1,614,119	1,614,119	1,522,338	91,781
Other	36,000	36,000	35,480	520
<b>Total Expenditures</b>	<b>1,650,119</b>	<b>1,650,119</b>	<b>1,557,818</b>	<b>92,301</b>
Excess of Revenues Over (Under) Expenditures	122,997	122,997	253,458	130,461
Fund Balances (Deficit) at Beginning of Year	1,004,171	1,004,171	1,004,171	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,127,168</u>	<u>\$1,127,168</u>	<u>\$1,257,629</u>	<u>\$130,461</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Dog and Kennel Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges For Services	\$5,000	\$5,000	\$10,059	\$5,059
Licenses and Permits	98,000	98,000	93,175	(4,825)
Fines and Forfeitures	3,200	3,200	2,879	(321)
Other	500	5,383	3,149	(2,234)
<i>Total Revenue</i>	106,700	111,583	109,262	(2,321)
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Personal Services	38,220	40,220	39,686	534
Fringe Benefits	23,831	24,489	23,613	876
Contractual Services	2,200	2,200	10	2,190
Supplies and Materials	13,000	13,000	11,052	1,948
Other	32,000	35,910	29,484	6,426
<i>Total Expenditures</i>	109,251	115,819	103,845	11,974
Excess of Revenues Over (Under) Expenditures	(2,551)	(4,236)	5,417	9,653
Fund Balances (Deficit) at Beginning of Year	5,124	5,124	5,124	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,573</u>	<u>\$888</u>	<u>\$10,541</u>	<u>\$9,653</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**County Donations Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	108	108	108	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$108</u>	<u>\$108</u>	<u>\$108</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Child Support Enforcement Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$1,073,530	\$1,073,530	\$1,415,608	\$342,078
Charges for Services	120,635	120,635	102,160	(18,475)
Other	423,503	523,503	196,514	(326,989)
<i>Total Revenue</i>	1,617,668	1,717,668	1,714,282	(3,386)
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Personal Services	690,475	688,475	680,880	7,595
Fringe Benefits	377,143	316,544	311,840	4,704
Contractual Services	343,050	415,649	410,067	5,582
Other	207,000	372,000	349,949	22,051
<i>Total Expenditures</i>	1,617,668	1,792,668	1,752,736	39,932
Excess of Revenues Over (Under) Expenditures	0	(75,000)	(38,454)	36,546
Fund Balances (Deficit) at Beginning of Year	94,705	94,705	94,705	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$94,705	\$19,705	\$56,251	\$36,546

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Indigent Guardianship Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$6,000	\$6,000	\$4,341	(\$1,659)
<i>Total Revenues</i>	6,000	6,000	4,341	(1,659)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Other	0	11,227	2,794	8,433
<i>Total Expenditures</i>	0	11,227	2,794	8,433
Excess of Revenues Over (Under) Expenditures	6,000	(5,227)	1,547	6,774
Fund Balances (Deficit) at Beginning of Year	5,227	5,227	5,227	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$11,227</u>	<u>\$0</u>	<u>\$6,774</u>	<u>\$6,774</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Real Estate Assessment Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$410,000	\$410,000	\$474,841	\$64,841
Other	0	0	282	282
<i>Total Revenue</i>	410,000	410,000	475,123	65,123
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Personal Services	130,000	130,000	129,484	516
Fringe Benefits	76,015	75,015	66,266	8,749
Contractual Services	153,500	153,500	122,872	30,628
Supplies and Materials	5,500	5,500	1,911	3,589
Capital Outlay	8,000	9,000	2,332	6,668
Other	8,414	10,414	8,836	1,578
<i>Total Expenditures</i>	381,429	383,429	331,701	51,728
Excess of Revenues Over (Under) Expenditures	28,571	26,571	143,422	116,851
Fund Balances (Deficit) at Beginning of Year	475,047	475,047	475,047	0
Prior Year Encumbrances Appropriated	914	914	914	0
Fund Balances (Deficit) at End of Year	<u>\$504,532</u>	<u>\$502,532</u>	<u>\$619,383</u>	<u>\$116,851</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**GIS Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$22,500	\$22,500	\$17,500	(\$5,000)
Other	57,500	57,500	68,538	11,038
<i>Total Revenue</i>	80,000	80,000	86,038	6,038
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works				
Personal Services	25,000	25,000	25,000	0
Fringe Benefits	5,000	5,000	3,798	1,202
Contractual Services	85,000	85,000	50,701	34,299
<i>Total Expenditures</i>	115,000	115,000	79,499	35,501
Excess of Revenues Over (Under) Expenditures	(35,000)	(35,000)	6,539	41,539
<b>Other Financing Sources (Uses):</b>				
Transfers - In	30,000	30,000	30,000	0
<i>Total Other Financing Sources (Uses)</i>	30,000	30,000	30,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(5,000)	(5,000)	36,539	41,539
Fund Balances (Deficit) at Beginning of Year	44,053	44,053	44,053	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$39,053</u>	<u>\$39,053</u>	<u>\$80,592</u>	<u>\$41,539</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**County Planner Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$40,000	\$40,000	\$40,000	\$0
Charges for Services	4,000	4,000	5,895	1,895
Other	20,100	20,100	3,691	(16,409)
<b>Total Revenue</b>	<b>64,100</b>	<b>64,100</b>	<b>49,586</b>	<b>(14,514)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works				
Personal Services	90,581	90,581	89,170	1,411
Fringe Benefits	33,815	33,815	32,340	1,475
Contractual Services	24,665	23,527	10,328	13,199
Supplies and Materials	4,050	4,039	2,342	1,697
Capital Outlay	2,500	3,500	2,475	1,025
Other	3,500	4,500	3,661	839
<b>Total Expenditures</b>	<b>159,111</b>	<b>159,962</b>	<b>140,316</b>	<b>19,646</b>
Excess of Revenues Over (Under) Expenditures	(95,011)	(95,862)	(90,730)	5,132
<b>Other Financing Sources (Uses):</b>				
Transfers - In	80,000	80,000	82,500	2,500
<b>Total Other Financing Sources (Uses)</b>	<b>80,000</b>	<b>80,000</b>	<b>82,500</b>	<b>2,500</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(15,011)	(15,862)	(8,230)	7,632
Fund Balances (Deficit) at Beginning of Year	36,821	36,821	36,821	0
Prior Year Encumbrances Appropriated	515	515	515	0
Fund Balances (Deficit) at End of Year	<u>\$22,325</u>	<u>\$21,474</u>	<u>\$29,106</u>	<u>\$7,632</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Emergency Management Agency Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$30,000	\$30,000	\$35,205	\$5,205
Other	0	0	5,294	5,294
<b>Total Revenue</b>	<b>30,000</b>	<b>30,000</b>	<b>40,499</b>	<b>10,499</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Personal Services	30,701	31,509	31,509	0
Fringe Benefits	17,815	17,637	17,563	74
Contractual Services	1,000	1,000	510	490
Supplies and Materials	4,000	3,181	2,591	590
Capital Outlay	1,857	13,531	12,844	687
Other	5,764	4,690	3,655	1,035
<b>Total Expenditures</b>	<b>61,137</b>	<b>71,548</b>	<b>68,672</b>	<b>2,876</b>
Excess of Revenues Over (Under) Expenditures	(31,137)	(41,548)	(28,173)	13,375
<b>Other Financing Sources (Uses):</b>				
Advances - In	0	845	845	0
Advances - Out	0	(845)	(845)	0
Transfers - In	30,994	30,994	30,994	0
<b>Total Other Financing Sources (Uses)</b>	<b>30,994</b>	<b>30,994</b>	<b>30,994</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(143)	(10,554)	2,821	13,375
Fund Balances (Deficit) at Beginning of Year	9,416	9,416	9,416	0
Prior Year Encumbrances Appropriated	1,548	1,548	1,548	0
Fund Balances (Deficit) at End of Year	<u>\$10,821</u>	<u>\$410</u>	<u>\$13,785</u>	<u>\$13,375</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**DRETAC Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$74,000	\$74,000	\$106,211	\$32,211
Other	0	0	6,196	6,196
<b>Total Revenues</b>	<b>74,000</b>	<b>74,000</b>	<b>112,407</b>	<b>38,407</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Treasurer				
Personal Services	41,073	41,073	39,610	1,463
Fringe Benefits	12,816	22,377	21,480	897
Contractual Services	4,000	11,900	10,194	1,706
Capital Outlay	2,000	1,600	1,179	421
Other	2,500	2,000	1,378	622
<b>Total Treasurer</b>	<b>62,389</b>	<b>78,950</b>	<b>73,841</b>	<b>5,109</b>
Prosecuting Attorney				
Personal Services	45,279	45,279	26,952	18,327
Fringe Benefits	8,603	8,603	4,846	3,757
Supplies and Materials	1,000	1,000	444	556
Capital Outlay	5,000	5,000	1,834	3,166
Other	8,000	8,000	5,730	2,270
<b>Total Prosecuting Attorney</b>	<b>67,882</b>	<b>67,882</b>	<b>39,806</b>	<b>28,076</b>
<b>Total Expenditures</b>	<b>130,271</b>	<b>146,832</b>	<b>113,647</b>	<b>33,185</b>
Excess of Revenues Over (Under) Expenditures	(56,271)	(72,832)	(1,240)	71,592
Fund Balances (Deficit) at Beginning of Year	120,806	120,806	120,806	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$64,535</u>	<u>\$47,974</u>	<u>\$119,566</u>	<u>\$71,592</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Treasurer's Prepayment Interest Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$800	\$800	\$1,139	\$339
<i>Total Revenue</i>	800	800	1,139	339
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Contractual Services	2,500	2,500	872	1,628
Other	3,000	3,000	1,568	1,432
<i>Total Expenditures</i>	5,500	5,500	2,440	3,060
Excess of Revenues Over (Under) Expenditures	(4,700)	(4,700)	(1,301)	3,399
Fund Balances (Deficit) at Beginning of Year	8,011	8,011	8,011	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,311</u>	<u>\$3,311</u>	<u>\$6,710</u>	<u>\$3,399</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Marriage License Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$0	\$6,619	\$6,619
Licenses and Permits	7,000	7,852	6,647	(1,205)
<i>Total Revenue</i>	7,000	7,852	13,266	5,414
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Other	13,244	14,096	14,096	0
<i>Total Expenditures</i>	13,244	14,096	14,096	0
Excess of Revenues Over (Under) Expenditures	(6,244)	(6,244)	(830)	5,414
Fund Balances (Deficit) at Beginning of Year	6,244	6,244	6,244	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$5,414</u>	<u>\$5,414</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Probate/Juvenile Computerization Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$15,000	\$15,000	\$15,025	\$25
<i>Total Revenue</i>	15,000	15,000	15,025	25
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial Equipment	0	44,249	32,884	11,365
<i>Total Expenditures</i>	0	44,249	32,884	11,365
Excess of Revenues Over (Under) Expenditures	15,000	(29,249)	(17,859)	11,390
Fund Balances (Deficit) at Beginning of Year	29,249	29,249	29,249	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$44,249</u>	<u>\$0</u>	<u>\$11,390</u>	<u>\$11,390</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Probate/Juvenile Computer Legal Research Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$4,500	\$4,500	\$4,503	\$3
<i>Total Revenue</i>	4,500	4,500	4,503	3
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Other	0	12,609	6,744	5,865
<i>Total Expenditures</i>	0	12,609	6,744	5,865
Excess of Revenues Over (Under) Expenditures	4,500	(8,109)	(2,241)	5,868
Fund Balances (Deficit) at Beginning of Year	8,109	8,109	8,109	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$12,609</u>	<u>\$0</u>	<u>\$5,868</u>	<u>\$5,868</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Common Pleas Computerization Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$10,000	\$10,000	\$25,517	\$15,517
<i>Total Revenue</i>	10,000	10,000	25,517	15,517
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial Equipment	0	12,751	0	12,751
<i>Total Expenditures</i>	0	12,751	0	12,751
Excess of Revenues Over (Under) Expenditures	10,000	(2,751)	25,517	28,268
Fund Balances (Deficit) at Beginning of Year	44,914	44,914	44,914	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$54,914</u>	<u>\$42,163</u>	<u>\$70,431</u>	<u>\$28,268</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Common Pleas Computer Legal Research Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$2,000	\$2,000	\$1,830	(\$170)
<i>Total Revenue</i>	2,000	2,000	1,830	(170)
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	2,000	2,000	1,830	(170)
Fund Balances (Deficit) at Beginning of Year	992	992	992	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,992</u>	<u>\$2,992</u>	<u>\$2,822</u>	<u>(\$170)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Special Projects Common Pleas Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$4,000	\$4,000	\$4,212	\$212
<i>Total Revenue</i>	4,000	4,000	4,212	212
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Other	0	20,000	17,731	2,269
<i>Total Expenditures</i>	0	20,000	17,731	2,269
Excess of Revenues Over (Under) Expenditures	4,000	(16,000)	(13,519)	2,481
Fund Balances (Deficit) at Beginning of Year	22,548	22,548	22,548	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$26,548</u>	<u>\$6,548</u>	<u>\$9,029</u>	<u>\$2,481</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Probate Court Projects Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$9,200	\$9,200	\$7,050	(\$2,150)
<i>Total Revenue</i>	9,200	9,200	7,050	(2,150)
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Other	0	24,736	0	24,736
<i>Total Expenditures</i>	0	24,736	0	24,736
Excess of Revenues Over (Under) Expenditures	9,200	(15,536)	7,050	22,586
Fund Balances (Deficit) at Beginning of Year	15,536	15,536	15,536	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$24,736</u>	<u>\$0</u>	<u>\$22,586</u>	<u>\$22,586</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Juvenile Tobacco Intervention Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$2,000	\$2,000	\$2,310	\$310
<i>Total Revenue</i>	2,000	2,000	2,310	310
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Other	0	8,300	0	8,300
<i>Total Expenditures</i>	0	8,300	0	8,300
Excess of Revenues Over (Under) Expenditures	2,000	(6,300)	2,310	8,610
Fund Balances (Deficit) at Beginning of Year	6,300	6,300	6,300	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$8,300</u>	<u>\$0</u>	<u>\$8,610</u>	<u>\$8,610</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**BCI Fingerprint Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$1,441	\$1,861	\$420
<i>Total Revenue</i>	0	1,441	1,861	420
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	0	1,729	1,560	169
<i>Total Expenditures</i>	0	1,729	1,560	169
Excess of Revenues Over (Under) Expenditures	0	(288)	301	589
Fund Balances (Deficit) at Beginning of Year	288	288	288	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$288</u>	<u>\$0</u>	<u>\$589</u>	<u>\$589</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Concealed Carry Weapons Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$0	\$4,280	\$4,280
<i>Total Revenue</i>	0	0	4,280	4,280
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	0	5,428	4,160	1,268
Supplies and Materials	0	750	26	724
<i>Total Expenditures</i>	0	6,178	4,186	1,992
Excess of Revenues Over (Under) Expenditures	0	(6,178)	94	6,272
Fund Balances (Deficit) at Beginning of Year	6,178	6,178	6,178	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,178</u>	<u>\$0</u>	<u>\$6,272</u>	<u>\$6,272</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Sheriff's Grant Projects Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$29,000	\$39,859	\$48,290	\$8,431
<i>Total Revenue</i>	29,000	39,859	48,290	8,431
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Personal Services	24,000	39,456	37,266	2,190
Fringe Benefits	5,000	7,480	7,206	274
<i>Total Expenditures</i>	29,000	46,936	44,472	2,464
Excess of Revenues Over (Under) Expenditures	0	(7,077)	3,818	10,895
Fund Balances (Deficit) at Beginning of Year	7,077	7,077	7,077	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$7,077</u>	<u>\$0</u>	<u>\$10,895</u>	<u>\$10,895</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Indigent Drivers Alcohol Treatment Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$100	\$100	\$300	\$200
<i>Total Revenue</i>	100	100	300	200
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Other	0	1,628	0	1,628
<i>Total Expenditures</i>	0	1,628	0	1,628
Excess of Revenues Over (Under) Expenditures	100	(1,528)	300	1,828
Fund Balances (Deficit) at Beginning of Year	1,528	1,528	1,528	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,628</u>	<u>\$0</u>	<u>\$1,828</u>	<u>\$1,828</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**D.U.I. Enforcement and Education Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$500	\$500	\$310	(\$190)
<i>Total Revenue</i>	500	500	310	(190)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Other	450	450	0	450
<i>Total Expenditures</i>	450	450	0	450
Excess of Revenues Over (Under) Expenditures	50	50	310	260
Fund Balances (Deficit) at Beginning of Year	360	360	360	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$410</u>	<u>\$410</u>	<u>\$670</u>	<u>\$260</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Drug Law Enforcement Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$7,500	\$7,500	\$22,494	\$14,994
Other	0	0	1,305	1,305
<i>Total Revenue</i>	7,500	7,500	23,799	16,299
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Sheriff				
Other	7,000	18,000	8,004	9,996
Total Sheriff	7,000	18,000	8,004	9,996
Prosecuting Attorney				
Other	5,000	7,000	6,510	490
Total Prosecuting Attorney	5,000	7,000	6,510	490
<i>Total Expenditures</i>	12,000	25,000	14,514	10,486
Excess of Revenues Over (Under) Expenditures	(4,500)	(17,500)	9,285	26,785
<b>Other Financing Sources (Uses):</b>				
Advances - In	0	3,500	3,500	0
Advances - Out	0	(4,691)	(4,691)	0
Transfers - In	0	11,750	11,000	(750)
<i>Total Other Financing Sources (Uses)</i>	0	10,559	9,809	(750)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(4,500)	(6,941)	19,094	26,035
Fund Balances (Deficit) at Beginning of Year	10,106	10,106	10,106	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,606</u>	<u>\$3,165</u>	<u>\$29,200</u>	<u>\$26,035</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Diversions - Prosecuting Attorney Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$7,000	\$7,000	\$12,631	\$5,631
<i>Total Revenue</i>	7,000	7,000	12,631	5,631
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Personal Services	5,200	5,200	5,154	46
Fringe Benefits	988	988	908	80
Other	2,000	2,000	1,773	227
<i>Total Expenditures</i>	8,188	8,188	7,835	353
Excess of Revenues Over (Under) Expenditures	(1,188)	(1,188)	4,796	5,984
Fund Balances (Deficit) at Beginning of Year	28,160	28,160	28,160	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$26,972</u>	<u>\$26,972</u>	<u>\$32,956</u>	<u>\$5,984</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Title Administration Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$180,000	\$180,000	\$212,884	\$32,884
Interest	0	0	562	562
Other	0	0	223	223
<i>Total Revenue</i>	180,000	180,000	213,669	33,669
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Personal Services	111,699	125,153	125,083	70
Fringe Benefits	32,827	50,377	46,965	3,412
Contractual Services	34,000	35,500	34,689	811
Supplies and Materials	26,000	26,000	25,877	123
Other	34,051	32,551	27,286	5,265
<i>Total Expenditures</i>	238,577	269,581	259,900	9,681
Excess of Revenues Over (Under) Expenditures	(58,577)	(89,581)	(46,231)	43,350
Fund Balances (Deficit) at Beginning of Year	174,297	174,297	174,297	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$115,720</u>	<u>\$84,716</u>	<u>\$128,066</u>	<u>\$43,350</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Recorder Equipment Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$27,000	\$27,000	\$35,272	\$8,272
<i>Total Revenue</i>	27,000	27,000	35,272	8,272
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	40,000	40,000	39,249	751
<i>Total Expenditures</i>	40,000	40,000	39,249	751
Excess of Revenues Over (Under) Expenditures	(13,000)	(13,000)	(3,977)	9,023
Fund Balances (Deficit) at Beginning of Year	54,754	54,754	54,754	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$41,754</u>	<u>\$41,754</u>	<u>\$50,777</u>	<u>\$9,023</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**T.B. Hospital Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$150,684	\$150,684	\$154,671	\$3,987
Intergovernmental	27,126	27,126	26,901	(225)
Other	0	0	52	52
<b>Total Revenue</b>	<b>177,811</b>	<b>177,810</b>	<b>181,624</b>	<b>3,814</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Contractual Services	476,800	474,460	114,495	359,965
Other	6,450	6,450	5,029	1,421
<b>Total Expenditures</b>	<b>483,250</b>	<b>480,910</b>	<b>119,524</b>	<b>361,386</b>
Excess of Revenues Over (Under) Expenditures	(305,439)	(303,100)	62,100	365,200
Fund Balances (Deficit) at Beginning of Year	457,489	457,489	457,489	0
Prior Year Encumbrances Appropriated	3,100	3,100	3,100	0
Fund Balances (Deficit) at End of Year	<u>\$155,150</u>	<u>\$157,489</u>	<u>\$522,689</u>	<u>\$365,200</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Senior Citizens Levy Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$455,609	\$455,609	\$466,853	\$11,244
Intergovernmental	124,495	124,495	82,049	(42,446)
Other	0	0	10	10
<b>Total Revenue</b>	<b>580,104</b>	<b>580,104</b>	<b>548,912</b>	<b>(31,192)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Other	357,000	536,703	510,434	26,269
<b>Total Expenditures</b>	<b>357,000</b>	<b>536,703</b>	<b>510,434</b>	<b>26,269</b>
Excess of Revenues Over (Under) Expenditures	223,104	43,401	38,478	(4,923)
Fund Balances (Deficit) at Beginning of Year	69,396	69,396	69,396	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$292,500</u>	<u>\$112,797</u>	<u>\$107,874</u>	<u>(\$4,923)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**MR/DD Medicaid Risk Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
<b>Other Financing Sources (Uses):</b>				
Transfers - In	0	0	53,048	53,048
<b>Total Other Financing Sources (Uses)</b>	0	0	53,048	53,048
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	53,048	53,048
Fund Balances (Deficit) at Beginning of Year	8,055	8,055	8,055	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$8,055</u>	<u>\$8,055</u>	<u>\$61,103</u>	<u>\$53,048</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**911 Emergency Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Sales Tax	\$1,033,425	\$1,033,425	\$1,170,443	\$137,018
Other	5,780	5,780	3,615	(2,165)
<i>Total Revenue</i>	1,039,205	1,039,205	1,174,058	134,853
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Personal Services	583,062	561,862	548,723	13,139
Fringe Benefits	230,200	239,873	226,959	12,914
Contractual Services	80,420	80,420	64,490	15,930
Supplies and Materials	15,000	26,527	19,828	6,699
Capital Outlay	49,500	221,085	205,430	15,655
Other	143,794	599,753	534,050	65,703
<i>Total Expenditures</i>	1,101,976	1,729,520	1,599,480	130,040
Excess of Revenues Over (Under) Expenditures	(62,771)	(690,315)	(425,422)	264,893
Fund Balances (Deficit) at Beginning of Year	932,373	932,373	932,373	0
Prior Year Encumbrances Appropriated	12,029	12,029	12,029	0
Fund Balances (Deficit) at End of Year	<u>\$881,631</u>	<u>\$254,087</u>	<u>\$518,980</u>	<u>\$264,893</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Bikeway Maintenance Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	990	990	990	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$990</u>	<u>\$990</u>	<u>\$990</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**DUI Grant Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	215	215	215	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$215</u>	<u>\$215</u>	<u>\$215</u>	<u>\$0</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**ACENET Revolving Loan Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	18,355	18,355	18,355	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$18,355</u>	<u>\$18,355</u>	<u>\$18,355</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**CDBG Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$1,329,145	\$1,621,145	\$740,421	(\$880,724)
<i>Total Revenue</i>	1,329,145	1,621,145	740,421	(880,724)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works				
Contractual Services	629,900	1,482,960	720,745	762,215
<i>Total Expenditures</i>	629,900	1,482,960	720,745	762,215
Excess of Revenues Over (Under) Expenditures	699,245	138,185	19,676	(118,509)
Fund Balances (Deficit) at Beginning of Year	14,333	14,333	14,333	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$713,578</u>	<u>\$152,518</u>	<u>\$34,009</u>	<u>(\$118,509)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**CD Revolving Loan Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$0	\$0	\$36,393	\$36,393
Other	0	0	61,054	61,054
<i>Total Revenue</i>	0	0	97,447	97,447
<b>Expenditures:</b>				
<i>Current:</i>				
Economic Development and Assistance				
Other	40,000	40,000	19,962	20,038
<i>Total Expenditures</i>	40,000	40,000	19,962	20,038
Excess of Revenues Over (Under) Expenditures	(40,000)	(40,000)	77,485	117,485
<b>Other Financing Sources (Uses):</b>				
Loan Repayment	33,000	33,000	64,822	31,822
<i>Total Other Financing Sources (Uses)</i>	33,000	33,000	64,822	31,822
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(7,000)	(7,000)	142,307	149,307
Fund Balances (Deficit) at Beginning of Year	371,608	371,608	371,608	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$364,608</u>	<u>\$364,608</u>	<u>\$513,915</u>	<u>\$149,307</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**WIA Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$350,000	\$790,404	\$501,536	(\$288,868)
Other	3,000	3,000	0	(3,000)
<i>Total Revenue</i>	353,000	793,404	501,536	(291,868)
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Contractual Services	432,000	788,275	541,312	246,963
Other	0	145,000	93,231	51,769
<i>Total Expenditures</i>	432,000	933,275	634,543	298,732
Excess of Revenues Over (Under) Expenditures	(79,000)	(139,871)	(133,007)	6,864
Fund Balances (Deficit) at Beginning of Year	190,276	190,276	190,276	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$111,276</u>	<u>\$50,405</u>	<u>\$57,269</u>	<u>\$6,864</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**FEMA Grant Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$382,289	\$382,289	\$0
<i>Total Revenue</i>	0	382,289	382,289	0
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works				
Contractual Services	0	382,289	87,148	0
<i>Total Expenditures</i>	0	382,289	87,148	0
Excess of Revenues Over (Under) Expenditures	0	0	295,141	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$295,141</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**FEMA Reimbursement Grant Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$3,529	\$8,258	\$4,729
<i>Total Revenue</i>	0	3,529	8,258	4,729
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	3,529	8,258	4,729
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	0	(3,529)	(3,529)	0
<i>Total Other Financing Sources (Uses)</i>	0	(3,529)	(3,529)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	4,729	4,729
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$4,729</u>	<u>\$4,729</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Emergency Relief and Cleanup Grant Funds**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$9,054	\$9,054	\$0
Other	0	8,000	8,000	0
<i>Total Revenue</i>	0	17,054	17,054	0
<b>Expenditures</b>				
<i>Current:</i>				
Health				
Contractual Services	0	7,000	1,656	5,344
Other	0	10,054	1,665	8,389
<i>Total Expenditures</i>	0	17,054	3,321	13,733
Excess of Revenues Over (Under) Expenditures	0	7,000	13,733	8,389
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$7,000</u>	<u>\$13,733</u>	<u>\$8,389</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**EMA DOJ Grants Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$336,342	\$331,806	(\$4,536)
<i>Total Revenue</i>	0	336,342	331,806	(4,536)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Personal Services	0	0	0	0
Fringe Benefits	0	0	0	0
Supplies and Materials	0	2,649	1,186	1,463
Capital Outlay	0	317,924	295,891	22,033
	0	15,769	8,040	7,729
<i>Total Expenditures</i>	0	336,342	305,117	31,225
Excess of Revenues Over (Under) Expenditures	0	0	26,689	26,689
Fund Balances (Deficit) at Beginning of Year	295	295	295	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$295</u>	<u>\$295</u>	<u>\$26,984</u>	<u>\$26,689</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**EMA FEMA Grant Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	1,142	1,142	1,142	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,142</u>	<u>\$1,142</u>	<u>\$1,142</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Pre-disaster Mitigation Grant Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$19,500	\$19,500
<i>Total Revenue</i>	0	0	19,500	19,500
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	19,500	19,500
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$19,500</u>	<u>\$19,500</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Help America Vote Act Grant Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$16,290	\$672,882	\$656,592
<i>Total Revenue</i>	0	16,290	672,882	656,592
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Personal Services	0	3,600	1,755	1,845
Fringe Benefits	0	1,872	255	1,617
Contractual Services	0	632	18,756	(18,124)
Capital Outlay	0	0	638,468	(638,468)
Other	0	10,186	513	9,673
<i>Total Expenditures</i>	0	16,290	659,747	(643,457)
Excess of Revenues Over (Under) Expenditures	0	0	13,135	13,135
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$13,135</u>	<u>\$13,135</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**TASC Grant Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$4,787	\$4,787
<i>Total Revenue</i>	0	0	4,787	4,787
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Fringe Benefits	0	8,250	5,241	3,009
<i>Total Expenditures</i>	0	8,250	5,241	3,009
Excess of Revenues Over (Under) Expenditures	0	(8,250)	(454)	7,796
Fund Balances (Deficit) at Beginning of Year	9,228	9,228	9,228	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$9,228</u>	<u>\$978</u>	<u>\$8,774</u>	<u>\$7,796</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**TASC Athens County Municipal Drug Court Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$7	\$7
<i>Total Revenue</i>	0	0	7	7
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	7	7
Fund Balances (Deficit) at Beginning of Year	4,537	4,537	4,537	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,537</u>	<u>\$4,537</u>	<u>\$4,544</u>	<u>\$7</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Litter Control Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	1,697	1,697	1,697	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,697</u>	<u>\$1,697</u>	<u>\$1,697</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Local Emergency Planning Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$13,338	\$13,338	\$13,178	(\$160)
<i>Total Revenue</i>	13,338	13,338	13,178	(160)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Fringe Benefits	0	0	0	0
Contractual Services	0	5,000	5,000	0
Materials and Supplies	0	500	0	500
Other	0	23,280	1,429	21,851
<i>Total Expenditures</i>	0	28,780	6,429	22,351
Excess of Revenues Over (Under) Expenditures	13,338	(15,442)	6,749	22,191
Fund Balances (Deficit) at Beginning of Year	20,590	20,590	20,590	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$33,928</u>	<u>\$5,148</u>	<u>\$27,339</u>	<u>\$22,191</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Recycle Ohio Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$101,600	\$101,600	\$96,225	(\$5,375)
Other	10,000	34,000	28,406	(5,594)
<i>Total Revenue</i>	111,600	135,600	124,631	(10,969)
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Personal Services	43,014	43,014	35,368	7,646
Fringe Benefits	13,000	13,000	12,081	919
Contractual Services	14,000	14,000	14,000	0
Supplies and Materials	0	0	0	0
Capital Outlay	25,722	25,722	25,722	0
Other	15,999	39,999	38,865	1,134
<i>Total Expenditures</i>	111,735	135,735	126,036	9,699
Excess of Revenues Over (Under) Expenditures	(135)	(135)	(1,405)	(1,270)
Fund Balances (Deficit) at Beginning of Year	2,541	2,541	2,541	0
Prior Year Encumbrances Appropriated	135	135	135	0
Fund Balances (Deficit) at End of Year	<u>\$2,541</u>	<u>\$2,541</u>	<u>\$1,271</u>	<u>(\$1,270)</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Probate Court Mental Illness Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$65,000	\$65,000	\$64,387	(\$613)
<i>Total Revenue</i>	65,000	65,000	64,387	(613)
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial Contractual Services	0	79,026	63,089	15,937
<i>Total Expenditures</i>	0	79,026	63,089	15,937
Excess of Revenues Over (Under) Expenditures	65,000	(14,026)	1,298	15,324
Fund Balances (Deficit) at Beginning of Year	14,026	14,026	14,026	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$79,026</u>	<u>\$0</u>	<u>\$15,324</u>	<u>\$15,324</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Psychological Evaluation Grant Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$16,000	\$16,000	\$0	(\$16,000)
<i>Total Revenue</i>	16,000	16,000	0	(16,000)
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Contractual Services	0	5,000	1,400	3,600
<i>Total Expenditures</i>	0	5,000	1,400	3,600
Excess of Revenues Over (Under) Expenditures	16,000	11,000	(1,400)	(12,400)
Fund Balances (Deficit) at Beginning of Year	10,000	10,000	10,000	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$26,000</u>	<u>\$21,000</u>	<u>\$8,600</u>	<u>(\$12,400)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**TCMPA Grant Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	3,736	3,736	3,736	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,736</u>	<u>\$3,736</u>	<u>\$3,736</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Clean Kids Grant Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	17	17	17	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$17</u>	<u>\$17</u>	<u>\$17</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**DARE Grant Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$8,500	\$8,500	\$28	(\$8,472)
<i>Total Revenue</i>	8,500	8,500	28	(8,472)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Personal Services	9,000	7,906	4,278	3,628
Fringe Benefits	0	1,094	1,052	42
<i>Total Expenditures</i>	9,000	9,000	5,330	3,670
Excess of Revenues Over (Under) Expenditures	10,114	(500)	(5,302)	(4,802)
Fund Balances (Deficit) at Beginning of Year	10,114	10,114	10,114	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$20,228</u>	<u>\$9,614</u>	<u>\$4,812</u>	<u>(\$4,802)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Sheriff Equipment Grant Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$8,402	\$0
<i>Total Revenue</i>	0	0	8,402	0
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety Equipment	33,442	33,442	33,442	0
<i>Total Expenditures</i>	33,442	33,442	33,442	0
Excess of Revenues Over (Under) Expenditures	(33,442)	(33,442)	(25,040)	0
Fund Balances (Deficit) at Beginning of Year	35,460	35,460	35,460	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,018</u>	<u>\$2,018</u>	<u>\$10,420</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Youth Services Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$44,924	\$158,046	\$209,074	\$51,028
Other	0	0	264	264
<i>Total Revenue</i>	44,924	158,046	209,338	51,292
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Personal Services	0	188,356	100,200	88,156
Fringe Benefits	0	109,834	36,392	73,442
Contractual Services	0	129,417	64,080	65,337
Supplies and Materials	0	4,587	0	4,587
Capital Outlay	0	0	0	0
Other	0	101,406	24,684	76,722
<i>Total Expenditures</i>	0	533,600	225,356	308,244
Excess of Revenues Over (Under) Expenditures	44,924	(375,554)	(16,018)	359,536
Fund Balances (Deficit) at Beginning of Year	451,961	451,961	451,961	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$496,885</u>	<u>\$76,407</u>	<u>\$435,943</u>	<u>\$359,536</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Juvenile Court Projects Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$27,000	\$27,000	\$25,288	(\$1,712)
Other	0	0	0	0
<i>Total Revenue</i>	27,000	27,000	25,288	(1,712)
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Contractual Services	10,000	10,000	6,426	3,574
Supplies and Materials	1,000	1,000	0	1,000
Other	75,000	81,000	8,393	72,607
<i>Total Expenditures</i>	86,000	92,000	14,819	77,181
Excess of Revenues Over (Under) Expenditures	(59,000)	(65,000)	10,469	75,469
Fund Balances (Deficit) at Beginning of Year	77,470	77,470	77,470	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$18,470</u>	<u>\$12,470</u>	<u>\$87,939</u>	<u>\$75,469</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Byrne Grant Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$21,386	\$21,386	\$19,743	(\$1,643)
<b>Total Revenue</b>	<b>21,386</b>	<b>21,386</b>	<b>19,743</b>	<b>(1,643)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Personal Services	0	20,930	20,930	0
Fringe Benefits	0	8,351	7,076	1,275
Supplies and Materials	0	319	319	0
<b>Total Expenditures</b>	<b>0</b>	<b>29,600</b>	<b>28,325</b>	<b>1,275</b>
Excess of Revenues Over (Under) Expenditures	21,386	(8,214)	(8,582)	(368)
<b>Other Financing Sources (Uses):</b>				
Advances - In	2,500	4,752	4,752	0
Advances - Out	0	(4,752)	(2,252)	2,500
Transfers - In	7,129	8,214	8,214	0
<b>Total Other Financing Sources (Uses)</b>	<b>9,629</b>	<b>8,214</b>	<b>10,714</b>	<b>2,500</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	31,015	0	2,132	2,132
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$31,015</u>	<u>\$0</u>	<u>\$2,132</u>	<u>\$2,132</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Victims Assistance Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$119,335	\$141,175	\$124,514	(\$16,661)
Other	3,000	3,012	9,850	6,838
<i>Total Revenue</i>	122,335	144,187	134,364	(9,823)
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Personal Services	63,491	120,981	120,440	541
Fringe Benefits	22,318	45,961	41,851	4,110
Contractual Services	0	4,736	4,736	0
Supplies and Materials	2,500	2,633	2,202	431
Capital Outlay	0	270	270	0
Other	1,872	3,978	3,504	474
<i>Total Expenditures</i>	90,181	178,559	173,003	5,556
Excess of Revenues Over (Under) Expenditures	32,154	(34,372)	(38,639)	(4,267)
<b>Other Financing Sources (Uses):</b>				
Advances - In	17,500	27,752	27,752	0
Advances - Out	0	(18,587)	(8,587)	10,000
Transfers - In	27,804	30,704	30,702	(2)
Transfers - Out	2,500	(1,086)	(1,086)	0
<i>Total Other Financing Sources (Uses)</i>	47,804	38,783	48,781	9,998
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	79,958	4,411	10,142	5,731
Fund Balances (Deficit) at Beginning of Year	1,148	1,148	1,148	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$81,106</u>	<u>\$5,559</u>	<u>\$11,290</u>	<u>\$5,731</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**OCJS-DVDA Sheriff Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$60,000	\$60,000	\$28,337	(\$31,663)
Other	0	0	20,152	20,152
<i>Total Revenue</i>	60,000	60,000	48,489	(11,511)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Personal Services	66,080	66,080	66,080	0
Fringe Benefits	13,920	14,218	12,818	1,400
<i>Total Expenditures</i>	80,000	80,298	78,898	1,400
Excess of Revenues Over (Under) Expenditures	(20,000)	(20,298)	(30,409)	(10,111)
<b>Other Financing Sources (Uses):</b>				
Advances - In	0	4,691	4,691	0
Advances - Out	0	(4,691)	(3,500)	1,191
Transfers - In	20,000	20,000	20,000	0
<i>Total Other Financing Sources (Uses)</i>	20,000	20,000	21,191	1,191
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(298)	(9,218)	(8,920)
Fund Balances (Deficit) at Beginning of Year	17,201	17,201	17,201	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$17,201</u>	<u>\$16,903</u>	<u>\$7,983</u>	<u>(\$8,920)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**OCJS Prosecutor Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	15	15	15	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$15</u>	<u>\$15</u>	<u>\$15</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Jail Bond Retirement Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$0	\$0	\$3	\$3
<i>Total Revenue</i>	0	0	3	3
<b>Expenditures:</b>				
<i>Current:</i>				
Other	0	1	0	1
<i>Total Expenditures</i>	0	1	0	1
Excess of Revenues Over (Under) Expenditures	0	(1)	3	4
Fund Balances (Deficit) at Beginning of Year	4,054	4,054	4,054	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,054</u>	<u>\$4,053</u>	<u>\$4,057</u>	<u>\$4</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**691 Landfill Loan Retirement Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures:</b>				
<i>Debt Service:</i>				
Principal Retirement	0	67,226	67,226	0
Interest & Fiscal Charges	0	41,503	41,503	0
Total Debt Service	0	108,729	108,729	0
<b>Total Expenditures</b>	0	108,729	108,729	0
Excess of Revenues Over (Under) Expenditures	0	(108,729)	(108,729)	0
<b>Other Financing Sources (Uses):</b>				
Transfers - In	108,729	108,729	108,729	0
<b>Total Other Financing Sources (Uses)</b>	108,729	108,729	108,729	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	108,729	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$108,729</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Beacon Bond Retirement Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$0	\$0	\$17	\$17
Interest	0	0	16	16
<i>Total Revenue</i>	0	0	33	33
<b>Expenditures:</b>				
<i>Current:</i>				
Other	0	4	1	3
<i>Total Expenditures</i>	0	4	1	3
Excess of Revenues Over (Under) Expenditures	0	(4)	32	36
Fund Balances (Deficit) at Beginning of Year	2,524	2,524	2,524	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,524</u>	<u>\$2,520</u>	<u>\$2,556</u>	<u>\$36</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Building Renovations Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures:</b>				
<i>Current:</i>				
Other	0	13,714	13,029	685
<i>Debt Service:</i>				
Principal Retirement	0	1,813,500	1,813,500	0
Interest & Fiscal Charges	0	29,698	29,328	370
Total Debt Service	0	1,843,198	1,842,828	370
<b>Total Expenditures</b>	0	1,856,912	1,855,857	1,055
Excess of Revenues Over (Under) Expenditures	0	(1,856,912)	(1,855,857)	1,055
<b>Other Financing Sources (Uses):</b>				
Proceeds of Notes	0	914,000	1,827,500	913,500
Premium on Notes	0	12,529	12,529	0
Transfers - In	913,500	930,383	16,883	(913,500)
<b>Total Other Financing Sources (Uses)</b>	913,500	1,856,912	1,856,912	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	913,500	0	1,055	1,055
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$913,500	\$0	\$1,055	\$1,055



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Plains Water Assessment Bond Retirement Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$0	\$0	\$2	\$2
<i>Total Revenue</i>	0	0	2	2
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	2	2
Fund Balances (Deficit) at Beginning of Year	196	196	196	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$196</u>	<u>\$196</u>	<u>\$198</u>	<u>\$2</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Plains Sewer Assessment Bond Retirement Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$0	\$0	\$3	\$3
<i>Total Revenue</i>	0	0	3	3
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	3	3
Fund Balances (Deficit) at Beginning of Year	385	385	385	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$385</u>	<u>\$385</u>	<u>\$388</u>	<u>\$3</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**County Buildings Bond Retirement Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures:</b>				
<i>Debt Service:</i>				
Principal Retirement	0	310,000	310,000	0
Interest & Fiscal Charges	0	109,342	109,342	0
Total Debt Service	0	419,342	419,342	0
<b>Total Expenditures</b>	0	419,342	419,342	0
Excess of Revenues Over (Under) Expenditures	0	(419,342)	(419,342)	0
<b>Other Financing Sources (Uses):</b>				
Transfers - In	419,343	419,342	419,342	0
<b>Total Other Financing Sources (Uses)</b>	419,343	419,342	419,342	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	419,343	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$419,343</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**County Home Improvement Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	1,665	1,665	1,665	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,665</u>	<u>\$1,665</u>	<u>\$1,665</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Dog Shelter Construction Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	492	492	492	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$492</u></u>	<u><u>\$492</u></u>	<u><u>\$492</u></u>	<u><u>\$0</u></u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Issue II Projects Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$796,060	\$835,284	\$757,840	(\$77,444)
<i>Total Revenue</i>	796,060	835,284	757,840	(77,444)
<b>Expenditures:</b>				
Capital Outlay	0	835,284	757,840	77,444
<i>Total Expenditures</i>	0	835,284	757,840	77,444
Excess of Revenues Over (Under) Expenditures	796,060	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$796,060</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Beacon Capital Improvement Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$32,789	\$32,789
<i>Total Revenue</i>	0	0	32,789	32,789
<b>Expenditures:</b>				
Capital Outlay	85,000	156,634	154,116	2,518
<i>Total Expenditures</i>	85,000	156,634	154,116	2,518
Excess of Revenues Over (Under) Expenditures	(85,000)	(156,634)	(121,327)	35,307
<b>Other Financing Sources (Uses):</b>				
Transfers - In	20,000	20,000	53,000	33,000
<i>Total Other Financing Sources (Uses)</i>	20,000	20,000	53,000	33,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(65,000)	(136,634)	(68,327)	68,307
Fund Balances (Deficit) at Beginning of Year	181,742	181,742	181,742	0
Prior Year Encumbrances Appropriated	5,000	5,000	5,000	0
Fund Balances (Deficit) at End of Year	<u>\$121,742</u>	<u>\$50,108</u>	<u>\$118,415</u>	<u>\$68,307</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Health Department Renovations Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$40,774	\$40,774	\$0
<i>Total Revenue</i>	0	40,774	40,774	0
<b>Expenditures:</b>				
<i>Debt Service:</i>				
Principal Retirement	0	70,174	70,174	0
Interest & Fiscal Charges	0	1,053	1,053	0
<i>Total Expenditures</i>	0	71,227	71,227	0
Excess of Revenues Over (Under) Expenditures	0	(30,453)	(30,453)	0
<b>Other Financing Sources (Uses):</b>				
Transfers - In	71,226	30,453	30,453	0
<i>Total Other Financing Sources (Uses)</i>	71,226	30,453	30,453	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	71,226	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$71,226</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Plains Sewer Revenue Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Special Assessments	\$0	\$0	\$33,852	\$33,852
Charges for Services	334,600	334,600	330,102	(4,498)
Other	0	0	7,385	7,385
<i>Total Revenue</i>	334,600	334,600	371,339	36,739
<b>Expenses:</b>				
Personal Services	81,808	81,808	74,866	6,942
Fringe Benefits	47,811	47,811	41,491	6,320
Contractual Services	333,000	321,807	58,611	263,196
Supplies & Materials	32,900	31,317	12,023	19,294
Other	10,000	21,193	17,465	3,728
<i>Debt Service:</i>				
Principal Retirement	27,732	34,169	34,169	0
Interest & Fiscal Charges	24,454	27,770	27,770	0
<i>Total Expenses</i>	557,705	565,875	266,395	299,480
Excess of Revenues Over (Under) Expenses	(223,105)	(231,275)	104,944	336,219
Fund Equity (Deficit) at Beginning of Year	497,467	497,467	497,467	0
Prior Year Encumbrances Appropriated	2,900	2,900	2,900	0
Fund Equity (Deficit) at End of Year	<u>\$277,262</u>	<u>\$269,092</u>	<u>\$605,311</u>	<u>\$336,219</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Buchtel Sewer Revenue Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$6,250	\$6,250
Charges for Services	137,102	137,102	144,823	7,721
Other	0	0	908	908
<i>Total Revenue</i>	137,102	137,102	151,981	14,879
<b>Expenses:</b>				
Personal Services	22,876	22,876	21,964	912
Fringe Benefits	10,065	10,415	8,323	2,092
Contractual Services	93,800	93,429	83,231	10,198
Supplies & Materials	5,264	5,000	4,446	554
Other	300	300	0	300
<i>Debt Service:</i>				
Principal Retirement	0	7,600	7,600	0
Interest & Fiscal Charges	0	32,940	32,940	0
<i>Total Expenses</i>	132,305	172,560	158,504	14,056
Excess of Revenues Over (Under) Expenses	4,797	(35,458)	(6,523)	28,935
Fund Equity (Deficit) at Beginning of Year	107,583	107,583	107,583	0
Prior Year Encumbrances Appropriated	2,264	2,264	2,264	0
Fund Equity (Deficit) at End of Year	<u>\$114,644</u>	<u>\$74,389</u>	<u>\$103,324</u>	<u>\$28,935</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Plains Water Revenue Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$491,000	\$490,847	\$485,605	(\$5,242)
Interest	0	0	365	365
Other	0	0	10,143	10,143
<i>Total Revenue</i>	491,000	490,847	496,113	5,266
<b>Expenses:</b>				
Personal Services	80,364	80,364	72,584	7,780
Fringe Benefits	20,600	20,600	17,434	3,166
Contractual Services	720,500	709,976	380,802	329,174
Supplies & Materials	45,294	42,485	23,187	19,298
Other	11,200	21,917	21,231	686
<i>Debt Service:</i>				
Principal Retirement	0	1,900	1,900	0
Interest & Fiscal Charges	0	2,260	2,260	0
<i>Total Expenses</i>	877,958	879,502	519,398	360,104
Excess of Revenues Over (Under) Expenses	(386,958)	(388,655)	(23,285)	365,370
Fund Equity (Deficit) at Beginning of Year	466,517	466,517	466,517	0
Prior Year Encumbrances Appropriated	27,994	27,994	27,994	0
Fund Equity (Deficit) at End of Year	<u>\$107,553</u>	<u>\$105,856</u>	<u>\$471,226</u>	<u>\$365,370</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Buchtel Water Revenue Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$112,668	\$112,668	\$126,418	\$13,750
Other	0	0	3,464	3,464
<i>Total Revenue</i>	112,668	112,668	129,882	17,214
<b>Expenses:</b>				
Personal Services	22,876	21,664	21,407	257
Fringe Benefits	10,415	11,627	10,991	636
Contractual Services	115,264	103,382	65,787	37,595
Supplies & Materials	9,000	9,000	2,001	6,999
Other	2,071	1,000	541	459
<i>Debt Service:</i>				
Principal	0	2,069	2,069	0
Interest & Fiscal Charges	0	1,490	1,490	0
<i>Total Expenses</i>	159,626	150,232	104,286	45,946
Fund Equity (Deficit) at Beginning of Year	81,002	81,002	81,002	0
Prior Year Encumbrances Appropriated	18,334	18,334	18,334	0
Fund Equity (Deficit) at End of Year	<u>\$258,962</u>	<u>\$249,568</u>	<u>\$203,622</u>	<u>\$45,946</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Rural Solid Waste Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenses:</b>				
Other	0	49,995	30,630	19,365
<b>Total Expenses</b>	0	49,995	30,630	19,365
Excess of Revenues Over (Under) Expenditures	0	(49,995)	(30,630)	19,365
<b>Other Financing Sources (Uses):</b>				
Transfers - In	0	0	3,529	3,529
<b>Total Other Financing Sources (Uses)</b>	0	0	3,529	3,529
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(49,995)	(27,101)	22,894
Fund Equity (Deficit) at Beginning of Year	49,995	49,995	49,995	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$49,995</u>	<u>\$0</u>	<u>\$22,894</u>	<u>\$22,894</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Athens County Solid Waste Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenses</b>	0	0	0	0
Excess of Revenues Over (Under) Expenses	0	0	0	0
Fund Equity (Deficit) at Beginning of Year	62	62	62	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$62</u>	<u>\$62</u>	<u>\$62</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Employee Benefits Trust Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$0	\$0	\$5,993	\$5,993
Other	0	0	490	490
<i>Total Revenue</i>	0	0	6,483	6,483
<b>Expenses</b>	0	0	0	0
Excess of Revenues Over (Under) Expenses	0	0	6,483	6,483
Fund Equity (Deficit) at Beginning of Year	204,531	204,531	204,531	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$204,531</u>	<u>\$204,531</u>	<u>\$211,014</u>	<u>\$6,483</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Children Services Trust Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$100	\$100	\$145	\$45
Other	20,000	20,000	22,357	2,357
<i>Total Revenue</i>	20,100	20,100	22,502	2,402
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Other	15,000	15,000	14,077	923
Total Human Services	15,000	15,000	14,077	923
<i>Total Expenditures</i>	15,000	15,000	14,077	923
Excess of Revenues Over (Under) Expenditures	5,100	5,100	8,425	3,325
Fund Balances (Deficit) at Beginning of Year	19,928	19,928	19,928	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$25,028</u>	<u>\$25,028</u>	<u>\$28,353</u>	<u>\$3,325</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Ida Brooks Trust Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$50	\$50	\$14	(\$36)
Other	2,000	2,000	1,606	(394)
<i>Total Revenue</i>	2,050	2,050	1,620	(430)
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Other	2,000	2,000	1,657	343
Total Human Services	2,000	2,000	1,657	343
<i>Total Expenditures</i>	2,000	2,000	1,657	343
Excess of Revenues Over (Under) Expenditures	50	50	(37)	(87)
Fund Balances (Deficit) at Beginning of Year	950	950	950	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$913</u>	<u>(\$87)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Ruth Dye Trust Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$0	\$0	\$1	\$1
<i>Total Revenue</i>	0	0	1	1
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	1	1
Fund Balances (Deficit) at Beginning of Year	9	9	9	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$9</u>	<u>\$9</u>	<u>\$10</u>	<u>\$1</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Unclaimed Money Fund**  
**For the Year Ended December 31, 2005**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$17,019	\$17,019
<i>Total Revenue</i>	0	0	17,019	17,019
<b>Expenditures:</b>				
<i>Current:</i>				
Other				
Other	0	31,307	31,307	0
Total Other	0	31,307	31,307	0
<i>Total Expenditures</i>	0	31,307	31,307	0
Excess of Revenues Over (Under) Expenditures	0	(31,307)	(14,288)	17,019
Fund Balances (Deficit) at Beginning of Year	173,264	173,264	173,264	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$173,264</u>	<u>\$141,957</u>	<u>\$158,976</u>	<u>\$17,019</u>

# ***STATISTICAL SECTION***



## Statistical Section

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

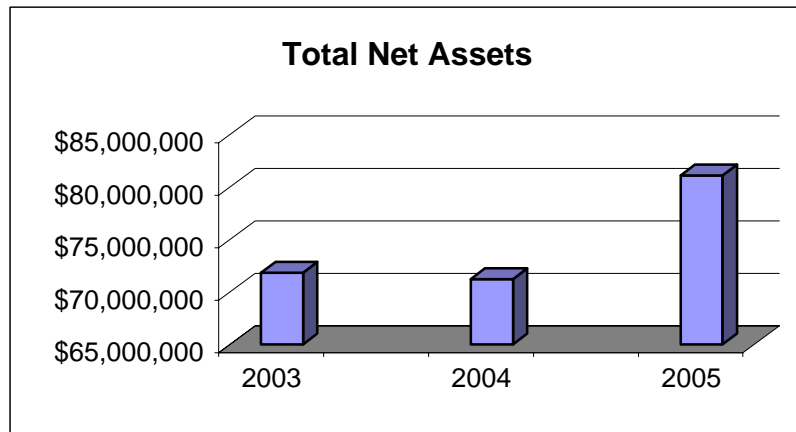
<b><u>Contents</u></b>	<b><u>Tables</u></b>
<b>Financial Trends</b> These tables contain trend information to help the reader understand how the County's financial position has changed over time.	<b>1-4</b>
<b>Revenue Capacity</b> These tables contain information to help the reader understand and assess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

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

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

	2003	2004	2005
Invested in Capital Assets, Net of Related Debt	\$ 59,486,953	\$ 61,122,798	\$ 66,118,090
Restricted for:			
Job and Family Services	1,485,012	942,829	835,778
Road and Bridge Services	2,166,009	2,055,656	2,349,245
Children Services	1,768,399	467,373	478,529
Mental Retardation Services	2,346,777	2,450,392	4,041,226
Ambulance Services	1,223,302	1,365,102	1,431,930
Capital Projects	48,317		130,072
Debt Service			914,000
Other Purposes	4,500,362	4,813,783	4,750,548
Unrestricted (Deficit)	(1,179,304)	(1,968,131)	75,412
<b>Total Net Assets</b>	<b>\$ 71,845,827</b>	<b>\$ 71,249,802</b>	<b>\$ 81,124,830</b>



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

	2003	2004	2005
<b>Expenses</b>			
Governmental Activities:			
<i>General Government:</i>			
Legislative and Executive	\$ 6,832,070	\$ 4,940,844	\$ 5,388,878
Judicial	2,502,352	2,373,755	2,396,367
Public Safety	3,833,523	4,138,045	4,078,211
Public Works	4,623,659	5,976,002	4,769,293
Health	2,121,326	2,243,254	2,440,297
Human Services	26,114,837	25,795,197	29,398,185
Conservation and Recreation	10,627	14,012	16,712
Economic Development and Assistance	20,873	21,352	34,636
Interest and Fiscal Charges	190,929	176,390	194,158
<i>Total Governmental Activities Expenses</i>	<u>46,250,196</u>	<u>45,678,851</u>	<u>48,716,737</u>
Business-Type Activities:			
Plains Sewer	343,453	282,308	293,350
Plains Water	525,089	521,846	562,006
Buchtel Sewer	204,040	202,133	215,254
Buchtel Water	90,959	116,330	106,472
Rural Solid Waste		4,884	38,356
<i>Total Business-Type Activities Expenses</i>	<u>1,163,541</u>	<u>1,127,501</u>	<u>1,215,438</u>
<i>Total Primary Government Expenses</i>	47,413,737	46,806,352	49,932,175
<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
Judicial	671,715	602,950	646,084
Public Safety	66,178	77,511	147,229
Public Works	887,205	623,319	59,060
Health	127,330	89,745	119,088
Human Services	967,489	1,383,252	1,168,019
Operating Grants and Contributions			
<i>General Government:</i>			
Legislative and Executive	12,360	67,267	34,414
Judicial	267,401	66,359	78,411
Public Safety	189,410	466,243	416,956
Public Works	3,368,198	3,642,896	4,668,019
Health	306,710	313,420	205,763
Human Services	16,751,557	14,112,543	20,931,270
Capital Grants and Contributions			
<i>General Government:</i>			
Legislative and Executive			638,468
Public Works	1,273,049	1,315,038	1,371,337
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>32,620,100</u>

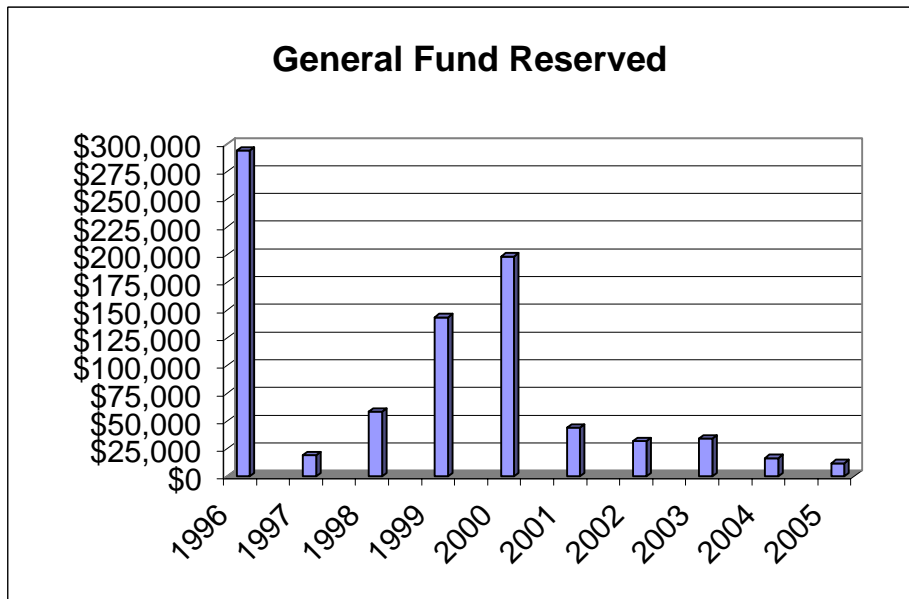


**Table 2**  
**Athens County, Ohio**  
*Changes in Net Assets*  
*Last Three Years*  
*(accrual basis of accounting)*

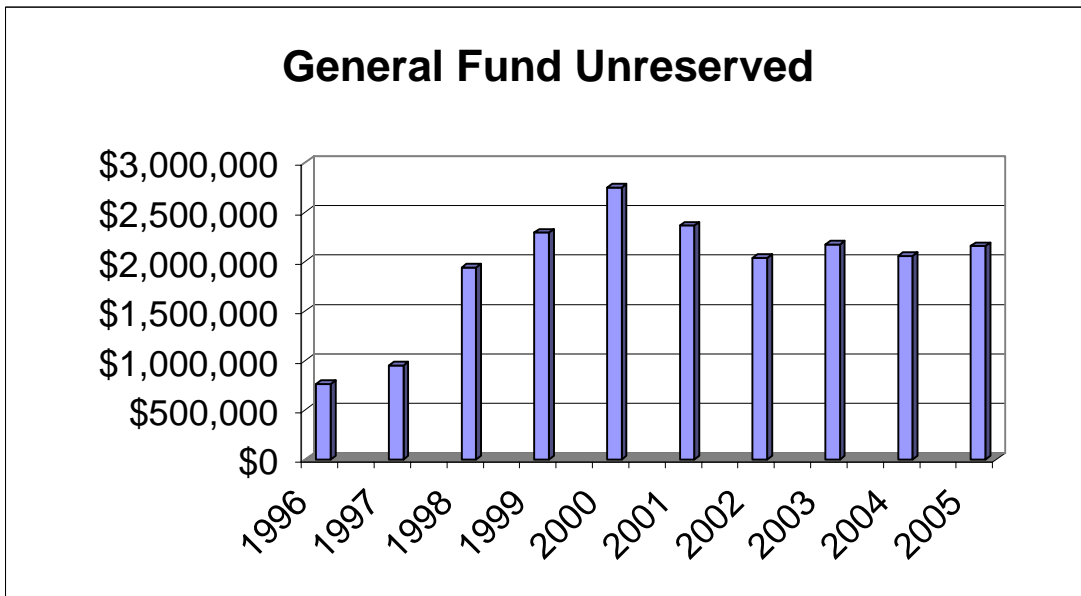
	2003	2004	2005
<b>Business-Type Activities:</b>			
Charges for Services			
Plains Sewer	599,958	319,339	348,181
Plains Water	515,569	466,502	522,000
Buchtel Sewer	151,424	138,473	153,276
Buchtel Water	154,978	129,611	127,414
Capital Grants and Contributions			
Plains Sewer	18,000		
<i>Total Business-Type Activities Program Revenues</i>	<u>1,439,929</u>	<u>1,053,925</u>	<u>1,150,871</u>
<i>Total Primary Government Program Revenues</i>	28,233,982	25,578,873	33,770,971
<b>Net (Expense) Revenue</b>			
Governmental Activities	(19,456,143)	(21,153,903)	(16,096,637)
Business-Type Activities	276,388	(73,576)	(58,317)
<i>Total Primary Government Net (Expense) Revenue</i>	<u>\$ (19,179,755)</u>	<u>\$ (21,227,479)</u>	<u>\$ (16,154,954)</u>
<b>General Revenues and Other Change in Net Assets</b>			
Governmental Activities:			
Property Taxes Levied for:			
General Fund	1,531,214	1,599,897	1,576,711
Children Services	1,959,038	2,056,841	2,105,790
MR/DD	3,229,990	3,385,413	3,366,791
Ambulance Service	1,427,541	1,496,469	1,460,817
Other Purposes	585,445	605,568	590,976
Sales Tax Levied for:			
General Fund	4,323,504	4,521,037	4,647,237
911 Emergency Communications	1,080,412	1,130,197	1,161,202
Grants and Entitlements not restricted to Specific Programs	1,622,459	1,635,698	1,770,037
Investment Earnings	402,570	277,099	627,608
Miscellaneous	3,792,705	3,281,439	2,160,683
Transfers			(3,529)
<i>Total Governmental Activities</i>	<u>19,954,878</u>	<u>19,989,658</u>	<u>19,464,323</u>
Business-Type Activities:			
Investment Earnings	398	254	369
Miscellaneous	44,948	26,675	22,078
Transfers			3,529
<i>Total Business-Type Activities</i>	<u>45,346</u>	<u>26,929</u>	<u>25,976</u>
<i>Total Primary Government</i>	<u>20,000,224</u>	<u>20,016,587</u>	<u>19,490,299</u>
<b>Change in Net Assets</b>			
Governmental Activities	498,735	(1,164,245)	3,367,686
Business-Type Activities	321,734	(46,647)	(32,341)
<i>Total Primary Government Change in Net Assets</i>	<u>\$ 820,469</u>	<u>\$ (1,210,892)</u>	<u>\$ 3,335,345</u>

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

	1996	1997	1998	1999
General Fund				
Reserved	\$294,061	\$19,087	\$58,335	\$143,581
Unreserved	764,707	949,806	1,942,149	2,291,403
<i>Total General Fund</i>	<u>1,058,768</u>	<u>968,893</u>	<u>2,000,484</u>	<u>2,434,984</u>
All Other Governmental Funds				
Reserved	648,081	812,877	777,362	1,126,442
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	4,205,057	5,569,212	5,810,001	6,127,359
Debt Service Funds	407,913	374,863	94,820	88,242
Capital Projects Funds	<u>(131,463)</u>	<u>(107,579)</u>	<u>617,601</u>	<u>31,306</u>
<i>Total All Other Governmental Funds</i>	<u>5,129,588</u>	<u>6,649,373</u>	<u>7,299,784</u>	<u>7,373,349</u>
<i>Total Governmental Funds</i>	<u>\$6,188,356</u>	<u>\$7,618,266</u>	<u>\$9,300,268</u>	<u>\$9,808,333</u>



2000	2001	2002	2003	2004	2005
\$198,561	\$44,174	\$31,885	\$34,084	\$16,713	\$12,101
2,744,722	2,362,735	2,034,753	2,174,591	2,058,002	2,155,567
2,943,283	2,406,909	2,066,638	2,208,675	2,074,715	2,167,668
1,165,869	1,175,894	1,320,326	1,109,709	853,100	745,044
8,153,029	10,976,517	11,780,890	11,274,649	9,637,923	11,654,317
32,282	31,259	17,569	17,688	7,160	8,255
(360,776)	(295,202)	(310,674)	(3,248)	(796,909)	129,838
8,990,404	11,888,468	12,808,111	12,398,798	9,701,274	12,537,454
\$11,933,687	\$14,295,377	\$14,874,749	\$14,607,473	\$11,775,989	\$14,705,122



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

	1996	1997	1998	1999
<b>Revenues</b>				
Property Taxes	\$6,374,888	\$6,718,797	\$6,827,750	\$7,035,251
Sales Tax	3,969,046	4,089,427	4,487,931	4,739,315
Intergovernmental	16,482,322	17,671,900	18,407,730	23,104,897
Charges for Services	1,830,675	2,672,070	2,285,812	2,224,117
Licenses and Permits	75,044	90,000	86,887	92,301
Fines and Forfeitures	140,833	169,136	184,668	179,228
Interest	654,054	702,549	965,991	962,129
Other Revenues	2,124,821	2,591,136	2,623,622	3,054,077
<i>Total Revenues</i>	<u>31,651,683</u>	<u>34,705,015</u>	<u>35,870,391</u>	<u>41,391,315</u>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	4,905,756	4,624,966	3,803,959	3,979,551
Judicial	1,253,178	1,447,301	1,655,182	1,945,204
Public Safety	2,061,985	2,361,651	2,903,743	3,093,926
Public Works	3,993,411	3,893,269	3,675,242	4,792,457
Health	1,489,685	1,555,646	1,862,685	2,073,007
Human Services	15,895,544	16,765,863	18,771,471	21,317,853
Conservation and Recreation	301	12,906	11,472	9,486
Economic Development and Assistance	644,024	311,319	249,150	435,044
Capital Outlay	1,525,382	1,467,134	1,759,836	2,626,570
<i>Debt Service:</i>				
Principal Retirement	394,132	698,342	211,257	381,495
Interest and Fiscal Charges	299,025	387,223	234,530	287,652
<i>Total Expenditures</i>	<u>32,462,423</u>	<u>33,525,620</u>	<u>35,138,527</u>	<u>40,942,245</u>
Excess of Revenues Over (Under) Expenditures	<u>(810,740)</u>	<u>1,179,395</u>	<u>731,864</u>	<u>449,070</u>
<b><u>Other Financing Sources (Uses):</u></b>				
Sale of Capital Assets	1,444	63,030	275	17,600
Proceeds of Bonds			4,175,000	
Proceeds of Capital Leases	91,831	22,714	4,110	
Proceeds of Loans	938,735	172,521	184,386	
Proceeds from Issuance of Notes				
Proceeds from Premium on Notes				
Payments to Escrow Agent			(3,650,000)	
Transfers - In	1,873,504	1,317,242	2,229,237	1,283,466
Transfers - Out	(1,737,903)	(1,317,242)	(2,229,674)	(1,280,394)
<i>Total Other Sources (Uses)</i>	<u>1,167,611</u>	<u>258,265</u>	<u>713,334</u>	<u>20,672</u>
<i>Net Change in Fund Balances</i>	<u>\$356,871</u>	<u>\$1,437,660</u>	<u>\$1,445,198</u>	<u>\$469,742</u>

2000	2001	2002	2003	2004	2005
\$7,271,779	\$7,279,051	\$7,802,773	\$8,635,631	\$8,891,896	\$8,971,221
4,924,923	5,015,813	5,233,606	5,403,916	5,651,234	5,808,439
28,764,695	31,983,428	25,415,058	24,576,545	22,015,512	30,529,026
2,396,329	2,820,674	3,369,514	3,362,666	3,601,155	3,801,085
96,511	92,632	92,736	121,127	79,326	111,703
200,020	200,175	194,127	172,493	156,024	227,476
1,348,770	1,293,799	682,994	397,747	274,390	621,232
3,963,623	3,277,222	3,652,208	3,792,705	3,251,579	2,188,579
<u>48,966,650</u>	<u>51,962,794</u>	<u>46,443,016</u>	<u>46,462,830</u>	<u>43,921,116</u>	<u>52,258,761</u>
4,603,478	4,601,822	4,192,071	4,460,906	4,776,331	5,571,186
1,881,072	2,321,893	2,553,518	2,479,565	2,420,386	2,399,131
3,476,033	3,209,456	3,482,027	3,854,587	4,128,560	4,806,045
3,935,444	4,315,243	4,777,890	5,587,632	5,335,375	4,994,639
2,205,488	2,103,451	2,204,635	2,325,478	2,324,820	2,263,266
28,701,831	29,986,100	25,843,250	26,477,643	25,538,505	28,771,969
7,027	11,437	28,745	4,950	8,382	7,751
43,139	147,831	20,295	20,873	21,352	34,636
2,025,158	2,207,760	1,912,547	973,119	1,480,035	896,122
404,900	444,513	462,532	451,665	407,607	462,556
270,183	253,604	222,966	213,491	177,422	192,053
<u>47,553,753</u>	<u>49,603,110</u>	<u>45,700,476</u>	<u>46,849,909</u>	<u>46,618,775</u>	<u>50,399,354</u>
<u>1,412,897</u>	<u>2,359,684</u>	<u>742,540</u>	<u>(387,079)</u>	<u>(2,697,659)</u>	<u>1,859,407</u>
415,806	1	220	10,350		2,830
270,735	85,188		108,825		143,896
					914,000
					12,529
2,146,062	1,707,535	133,734	1,656,089	1,588,095	1,184,866
<u>(2,146,062)</u>	<u>(1,761,191)</u>	<u>(1,441,985)</u>	<u>(1,656,089)</u>	<u>(1,588,095)</u>	<u>(1,188,395)</u>
<u>686,541</u>	<u>31,533</u>	<u>(1,308,031)</u>	<u>119,175</u>	<u>-</u>	<u>1,069,726</u>
<u>\$2,099,438</u>	<u>\$2,391,217</u>	<u>(\$565,491)</u>	<u>(\$267,904)</u>	<u>(\$2,697,659)</u>	<u>\$2,929,133</u>

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

Collection Year	Real Estate			Tangible Personal Property Public Utility		Tangible Personal Property General Business		Total		Ratio of Total Assessed Value To Total Estimated Actual Value
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
	Residential/ Agricultural	Commercial/ Industrial/PU								
1996	\$264,072,880	\$87,287,300	\$1,003,836,034	\$81,121,640	\$231,764,525	\$31,611,997	\$126,447,988	\$464,093,817	\$1,362,048,547	34.07%
1997	316,824,090	99,557,580	1,189,602,431	81,457,540	232,724,192	32,197,953	128,791,812	530,037,163	1,551,118,435	34.17%
1998	322,075,950	100,046,760	1,206,004,582	73,973,370	211,341,918	35,677,360	142,709,440	531,773,440	1,560,055,940	34.09%
1999	327,316,710	103,727,850	1,231,494,308	75,778,270	216,498,517	41,635,353	166,541,412	548,458,183	1,614,534,237	33.97%
2000	373,008,420	114,788,020	1,393,634,429	70,771,970	202,195,518	44,723,083	178,892,332	603,291,493	1,774,722,279	33.99%
2001	384,695,650	117,431,070	1,434,576,039	72,283,770	206,514,731	43,062,728	172,250,912	617,473,218	1,813,341,682	34.05%
2002	396,077,970	117,918,600	1,468,488,200	63,914,130	182,602,669	39,615,549	158,462,196	617,526,249	1,809,553,065	34.13%
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%
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%
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%

SOURCE: ATHENS COUNTY AUDITOR

T - 10

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

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<u>TOWNSHIPS</u>										
ATHENS	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	6.70
ALEXANDER	3.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00
AMES	9.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
BERN	6.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
CANAAN	4.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	7.60
CARTHAGE	8.60	5.20	5.20	5.20	4.80	5.70	5.70	5.70	5.70	5.70
DOVER	10.70	8.70	8.70	8.70	8.70	8.70	8.70	11.20	11.20	11.20
LEE	4.30	4.30	4.30	4.30	4.80	4.80	4.80	5.30	5.30	5.30
LODI	6.30	8.30	8.30	8.80	8.80	8.80	8.80	9.30	9.30	9.30
ROME	14.90	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70
TROY	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
TRIMBLE	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
WATERLOO	9.80	10.80	10.80	9.90	9.90	9.90	9.90	9.90	9.90	9.90
YORK	6.10	8.10	8.10	8.10	8.10	8.10	9.10	9.10	9.10	9.10
<u>SCHOOL DISTRICTS</u>										
ALEX. LOCAL	33.70	33.70	33.70	33.70	33.70	38.76	38.76	38.76	38.76	38.76
TRIMBLE LOCAL	33.90	31.90	30.90	30.90	32.92	32.92	32.92	32.92	32.92	32.92
WARREN LOCAL	28.70	37.70	37.10	36.10	36.10	35.70	35.30	35.45	35.50	35.40
ATHENS CITY	52.60	60.40	60.40	59.70	64.60	64.60	64.60	64.60	64.60	69.78
FED. HOCKING	36.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
NEL.-YORK CITY	27.70	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	34.40
<u>JOINT VOCATIONAL SCHOOLS</u>										
TRI-COUNTY	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
WASHINGTON CO.	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<u>CITIES</u>										
ATHENS	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
NELSONVILLE	9.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
<u>VILLAGES</u>										
ALBANY	6.50	7.50	6.50	7.50	7.50	7.50	7.50	8.00	8.00	8.00
AMESVILLE	14.50	14.50	14.50	16.50	16.50	16.50	16.50	18.50	18.50	18.50
CHAUNCEY	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
COOLVILLE	10.50	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
GLOUSTER	9.90	10.20	10.20	10.20	10.20	10.20	13.20	13.20	13.20	13.20
JACKSONVILLE	16.90	8.50	8.50	14.50	14.50	14.50	14.50	19.50	19.50	16.30
TRIMBLE	19.30	19.30	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70
BUCHTEL	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
<u>SPECIAL DISTRICTS</u>										
PLAINS FIRE	12.70	12.70	12.70	12.70	12.20	12.20	12.20	12.20	12.20	10.20

SOURCE: ATHENS COUNTY AUDITOR

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<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>										
1983 Jail Bond - 15 Years										
Residential/Agricultural Real	0.10	0.01								
Commercial/Industrial and P.U. Real	0.10	0.01								
General Business and P.U. Personal	0.10	0.01								
1978 Beacon Bond - 24 Years										
Residential/Agricultural Real	0.50									
Commercial/Industrial and P.U. Real	0.50									
General Business and P.U. Personal	0.50									
1995, 2000 T.B. Hospital - 5 Years										
Residential/Agricultural Real	0.25	0.26	0.25	0.25	0.23	0.23	0.23	0.19	0.19	0.19
Commercial/Industrial and P.U. Real	0.26	0.26	0.27	0.27	0.25	0.25	0.25	0.22	0.22	0.23
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
1992, 1997, 2002 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.35	0.50	0.50	0.50	0.45	0.45	0.44	0.62	0.62	0.62
Commercial/Industrial and P.U. Real	0.37	0.50	0.50	0.50	0.47	0.47	0.47	0.67	0.68	0.38
General Business and P.U. Personal	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.75	0.75	0.75
1987, 1997 Children Services - 10 Years										
Residential/Agricultural Real	0.97	1.50	1.50	1.50	1.34	1.34	1.34	1.11	1.11	1.11
Commercial/Industrial and P.U. Real	0.99	1.50	1.50	1.50	1.40	1.40	1.41	1.27	1.27	1.28
General Business and P.U. Personal	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
1991, 2000 Children Services - 10 Years										
Residential/Agricultural Real	1.55	1.55	1.55	1.55	1.39	2.00	1.99	1.66	1.66	1.66
Commercial/Industrial and P.U. Real	1.69	1.69	1.70	1.70	1.58	2.00	2.00	1.81	1.80	1.82
General Business and P.U. Personal	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1977 MR/DD (Beacon) - Continuing										
Residential/Agricultural Real	0.32	0.32	0.32	0.32	0.29	0.29	0.29	0.29	0.24	0.24
Commercial/Industrial and P.U. Real	0.42	0.42	0.42	0.42	0.40	0.40	0.40	0.36	0.36	0.36
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
1994, 2001 MR/DD (Beacon) - 10 Years										
Residential/Agricultural Real	1.52	1.52	1.52	1.52	1.36	1.36	1.36	1.49	1.50	1.49
Commercial/Industrial and P.U. Real	1.57	1.58	1.58	1.58	1.48	1.48	1.48	1.63	1.62	1.64
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 MR/DD (Beacon) - Continuing										
Residential/Agricultural Real	1.56	1.56	1.56	1.56	1.40	1.40	1.39	1.16	1.16	1.16
Commercial/Industrial and P.U. Real	1.62	1.62	1.63	1.63	1.52	1.52	1.53	1.38	1.38	1.89
General Business and P.U. Personal	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85
1984, 2001 MR/DD (Beacon) - Continuing										
Residential/Agricultural Real	1.03	1.03	1.03	1.03	0.92	0.92	1.80	1.49	1.49	1.50
Commercial/Industrial and P.U. Real	1.01	1.02	1.02	1.02	0.95	0.95	1.80	1.63	1.63	1.64
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, 1999 EMS - 10 Years										
Residential/Agricultural Real	0.42	0.42	0.42	0.42	0.45	0.45	0.45	0.37	0.37	0.37
Commercial/Industrial and P.U. Real	0.44	0.44	0.44	0.44	0.47	0.47	0.47	0.42	0.42	0.43
General Business and P.U. Personal	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	1.00
1995, 2000 EMS - 5 Years										
Residential/Agricultural Real	0.85	0.85	0.85	0.85	0.76	1.00	1.00	0.83	0.83	0.83
Commercial/Industrial and P.U. Real	0.88	0.88	0.88	0.88	0.82	1.00	1.00	0.90	0.90	0.91
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
1992, 1997, 2002 EMS - 5 Years										
Residential/Agricultural Real	0.78	1.00	1.00	1.00	0.89	0.89	0.89	0.83	0.83	0.83
Commercial/Industrial and P.U. Real	0.84	1.00	1.00	1.00	0.93	0.93	0.94	0.90	0.90	0.91
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)*

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<b>Voted Millage - by levy</b>										
1986, 1997 Health - 10 Years										
Residential/Agricultural Real	0.10	0.30	0.30	0.30	0.27	0.27	0.27	0.22	0.22	0.22
Commercial/Industrial and P.U. Real	0.13	0.30	0.30	0.30	0.28	0.28	0.28	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
1994, 1999 Health - 10 Years										
Residential/Agricultural Real	0.25	0.25	0.25	0.25	0.27	0.27	0.27	0.22	0.22	0.22
Commercial/Industrial and P.U. Real	0.26	0.26	0.26	0.26	0.28	0.28	0.28	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
1990, 2000 Health - 10 Years										
Residential/Agricultural Real	0.26	0.26	0.26	0.26	0.23	0.40	0.40	0.33	0.33	0.33
Commercial/Industrial and P.U. Real	0.28	0.28	0.28	0.28	0.26	0.40	0.40	0.36	0.36	0.36
General Business and P.U. Personal	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
1992, 2002 317 Board - 10 Years										
Residential/Agricultural Real	0.80	0.79	0.74	0.74	0.70	0.69	0.65	0.91	0.90	0.85
Commercial/Industrial and P.U. Real	0.87	0.87	0.85	0.85	0.81	0.81	0.80	0.94	0.94	0.91
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
1988, 1998 317 Board - 10 Years										
Residential/Agricultural Real	0.72	0.71	0.94	0.94	0.89	0.88	0.82	0.75	0.74	0.70
Commercial/Industrial and P.U. Real	0.77	0.77	0.98	0.98	0.94	0.94	0.92	0.86	0.86	0.84
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 7 A**  
**Athens County, Ohio**  
*Principal Taxpayers*  
*Real Estate Tax*  
*January 1, 2004 and January 1, 1995*

		January 1, 2004	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Value</u>	<u>Percent of Real Property Assessed Value</u>
OHIO UNIVERSITY (ATHENS MALL)	RETAIL SHOPPING	\$6,447,849	1.02%
AAC ATHENS LLC	APARTMENTS	3,948,830	0.62%
RANDOM PROPERTIES ACQUISITION	RETAIL SHOPPING	2,977,850	0.47%
CONTINENTAL 72 FUND LLC	RETAIL SHOPPING	2,465,440	0.39%
SCOTT RML CO. (McBEE SYSTEMS, INC.)	PRINTING & BINDING	2,071,910	0.33%
INN-OHIO OF ATHENS INC.	MOTEL	1,903,740	0.30%
MCCDADY PROPERTIES LTD	APARTMENTS	1,850,044	0.29%
THE PRESIDENT AND TRUSTEES OF THE OHIO UNIVERSITY (BROMLEY HALL)	APARTMENTS	1,611,589	0.25%
ATHENS CITY	PARKING GARAGE, ETC.	1,598,419	0.25%
CORNWELL R LESLIE	RETAIL SHOPPING	1,446,179	0.23%
TOTAL TOP TEN		26,321,850	4.15%
TOTAL ALL OTHERS		607,918,920	95.85%
TOTAL ASSESSED VALUE		<u>\$634,240,770</u>	<u>100.00%</u>
		January 1, 1995	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Value</u>	<u>Percent of Real Property Assessed Value</u>
LAKEVIEW APARTMENTS	APARTMENTS	\$4,562,860	1.30%
UNIVERSITY MALL ASSOCIATES	RETAIL SHOPPING	4,444,800	1.27%
OHIO UNIVERSITY (ATHENS MALL)	RETAIL SHOPPING	3,522,320	1.00%
SCOTT RML CO. (McBEE SYSTEMS, INC.)	PRINTING & BINDING	1,935,390	0.55%
INN-OHIO OF ATHENS INC.	MOTEL	1,725,710	0.49%
BROMLEY ATHENS LLC LTD.	APARTMENTS	1,602,610	0.46%
HEALTH CARE PROPERTY INVESTORS (HICKORY CREEK)	NURSING HOMES	1,551,220	0.44%
SOUTHEAST DEVELOPMENT CO. (CARRIAGE HILL)	APARTMENTS	1,225,530	0.35%
OHIO UNIVERSITY (KROGER)	GROCERY STORE	1,317,640	0.38%
DIVERSIFIED PROPERTIES	APARTMENTS	947,950	0.27%
TOTAL TOP TEN		22,836,030	6.51%
TOTAL ALL OTHERS		328,151,840	93.49%
TOTAL ASSESSED VALUE		<u>\$350,987,870</u>	<u>100.00%</u>

Real property taxes paid in 2005 are based on January 1, 2004 values.  
Real property taxes paid in 1996 are based on January 1, 1995 values.

Source: Athens County Auditor

**Table 7 B**  
**Athens County, Ohio**  
*Principal Taxpayers*  
**Tangible Personal Property Tax**  
*December 31, 2004 and December 31, 1995*

		December 31, 2004	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Value</u>	Percent of Tangible Personal Property Assessed Value
TS TRIM INDUSTRIES, INC	CAR SEAT COVERS	\$2,290,950	6.23%
DON WOODS AUTOMOTIVE	AUTO DEALERSHIP	1,763,250	4.80%
WALMART STORES	RETAIL SHOPPING	1,444,250	3.94%
SCOTT RML CO. (McBEE SYSTEMS, INC.)	PRINTING & BINDING	976,000	2.66%
TAYLOR MOTORS/TAYLOR HONDA	AUTO DEALERSHIP	962,280	2.62%
BUCKINGHAM COAL COMPANY	COAL MINING	894,620	2.43%
ROCKY SHOES & BOOTS CO.	SHOES, WORK BOOTS	752,580	2.05%
K-MART CORP	RETAIL SHOPPING	631,910	1.72%
BENEDICT INC.	TIMBER	559,220	1.52%
KROGER COMPANY	GROCERY STORES	526,380	1.43%
TOTAL TOP TEN		10,801,440	29.40%
TOTAL ALL OTHERS		25,944,044	70.60%
TOTAL ASSESSED VALUE		\$36,745,484	100.00%
		December 31, 1995	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Value</u>	Percent of Tangible Personal Property Assessed Value
ROCKY SHOES & BOOTS CO.	SHOES, WORK BOOTS	\$4,304,870	13.62%
McBEE SYSTEMS, INC.	PRINTING & BINDING	1,153,750	3.65%
TS TRIM INDUSTRIES, INC	CAR SEAT COVERS	978,060	3.09%
DON WOODS BUICK INC.	AUTO DEALERSHIP	667,660	2.11%
KROGER COMPANY	GROCERY STORES	570,090	1.80%
K-MART CORP	RETAIL SHOPPING	555,620	1.76%
BIG BEAR	GROCERY STORES	452,700	1.43%
ELDER BEERMAN	RETAIL SHOPPING	450,650	1.43%
ATHENS MOLD & MACHINE INC.	MACHINE SHOP	423,530	1.34%
AMES DEPARTMEN STORE	RETAIL SHOPPING	419,570	1.33%
TOTAL TOP TEN		9,976,500	31.56%
TOTAL ALL OTHERS		21,635,497	68.44%
TOTAL ASSESSED VALUE		\$31,611,997	100.00%

General business tangible personal property tax paid in 2005 is based on values listed on December 31, 2004  
General business tangible personal property tax paid in 1996 is based on values listed on December 31, 1995

Source: Athens County Auditor

**Table 7 C**  
**Athens County, Ohio**  
*Principal Taxpayers*  
**Public Utilities Tangible Personal Property Tax**  
*December 31, 2003 and December 31, 1994*

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>December 31, 2003</u>	
		<u>Assessed Value</u>	<u>Percent of Public Utility Assessed Value</u>
COLUMBUS SOUTHERN POWER CO.	ELECTRIC	\$32,168,070	39.71%
TEXAS EASTERN TRANSMISSION	NATURAL GAS	24,136,650	29.80%
TENNESSEE GAS PIPELINE	NATURAL GAS	6,379,910	7.88%
VERIZON NORTH INC.	COMMUNICATIONS	6,059,640	7.49%
COLUMBIA GAS TRANS. CORP.	NATURAL GAS	1,995,860	2.46%
COLUMBIA GAS OF OHIO, INC.	NATURAL GAS	1,784,230	2.20%
OHIO TELEPHONE & TELEGRAPH	COMMUNICATIONS	1,607,470	1.98%
NORFOLK SOUTHERN	TRANSPORTATION	1,088,900	1.34%
OHIO BELL TELEPHONE CO.	COMMUNICATIONS	661,310	0.82%
WESTERN RESERVE TELEPHONE	COMMUNICATIONS	689,710	0.85%
TOTAL TOP TEN		76,571,750	94.53%
TOTAL ALL OTHERS		4,433,100	5.47%
TOTAL ASSESSED VALUE		<u>\$81,004,850</u>	<u>100.00%</u>

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>December 31, 1994</u>	
		<u>Assessed Value</u>	<u>Percent of Public Utility Assessed Value</u>
COLUMBUS SOUTHERN POWER CO.	ELECTRIC	\$28,438,230	34.89%
TEXAS EASTERN TRANSMISSION	NATURAL GAS	18,790,720	23.06%
TENNESSEE GAS PIPELINE	NATURAL GAS	12,083,520	14.83%
VERIZON NORTH INC.	COMMUNICATIONS	6,808,810	8.35%
COLUMBIA GAS TRANS. CORP.	NATURAL GAS	5,780,500	7.09%
COLUMBIA GAS OF OHIO, INC.	NATURAL GAS	2,352,050	2.89%
OHIO TELEPHONE & TELEGRAPH	COMMUNICATIONS	1,840,870	2.26%
NORFOLK SOUTHERN	TRANSPORTATION	1,268,400	1.56%
OHIO BELL TELEPHONE CO.	COMMUNICATIONS	1,166,310	1.43%
WESTERN RESERVE TELEPHONE	COMMUNICATIONS	986,050	1.21%
TOTAL TOP TEN		79,515,460	97.57%
TOTAL ALL OTHERS		1,978,490	2.43%
TOTAL ASSESSED VALUE		<u>\$81,493,950</u>	<u>100.00%</u>

Public utility tangible personal property tax paid in 2005 is based on values listed on December 31, 2003.

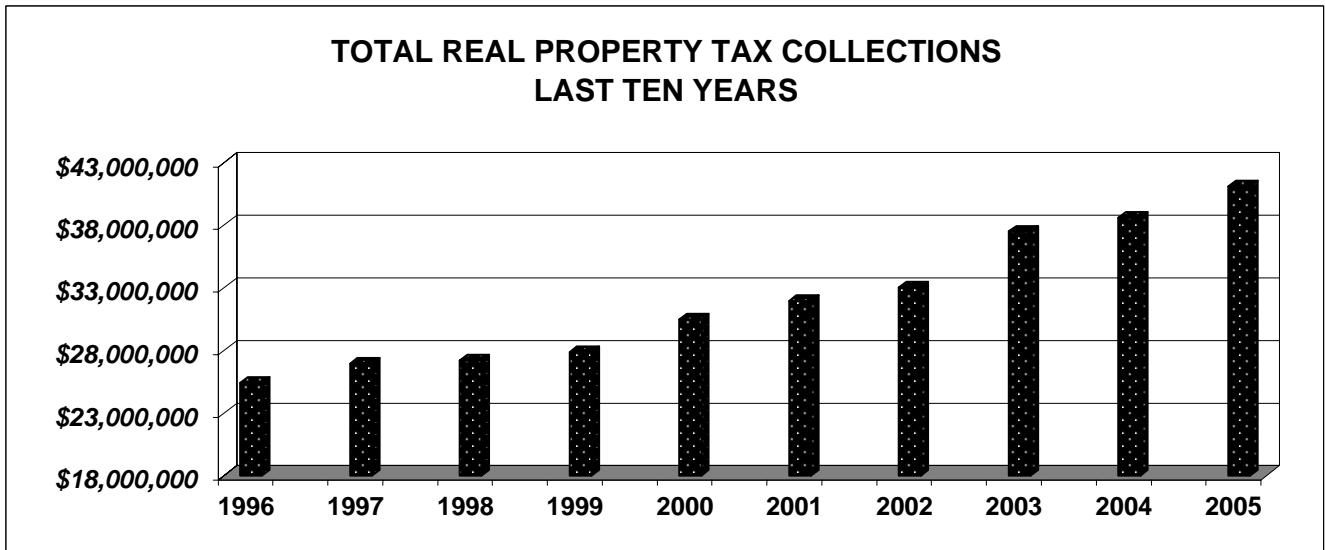
Public utility tangible personal property tax paid in 1996 is based on values listed on December 31, 1994.

Source: Athens County Auditor

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

<u>Collection Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Collection To Current Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Percent of Outstanding Delinquent Taxes To Current Tax Levy</u>
1996	\$25,675,432	\$24,660,273	96.05%	\$763,889	\$25,424,162	99.02%	\$383,695	1.49%
1997	27,247,321	25,978,340	95.34%	982,837	26,961,177	98.95%	607,062	2.23%
1998	27,131,646	25,841,520	95.24%	1,352,681	27,194,201	100.23%	1,891,313	6.97%
1999	27,938,530	26,643,967	95.37%	1,213,294	27,857,261	99.71%	1,811,113	6.48%
2000	30,659,605	29,278,510	95.50%	1,194,159	30,472,669	99.39%	1,845,588	6.02%
2001	32,474,754	30,855,960	95.02%	1,115,775	31,971,735	98.45%	2,006,971	6.18%
2002	33,225,814	31,487,984	94.77%	1,537,932	33,025,916	99.40%	2,481,923	7.47%
2003	37,672,700	35,919,317	95.35%	1,586,594	37,505,911	99.56%	2,765,109	7.34%
2004	38,717,471	36,830,128	95.13%	1,767,959	38,598,087	99.69%	3,248,693	8.39%
2005	41,628,056	39,721,196	95.42%	1,389,631	41,110,827	98.76%	3,267,185	7.85%

Source: Athens County Auditor



**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	Per Capita
	General Obligation Bonds	Sale Tax Notes	OWDA Loans	Capital Leases	General Obligation Bonds	Revenue Anticipation Bonds	OWDA Loans	Rural Development (FmHA) Loans			
1996	\$310,000		\$1,048,201	\$147,254	\$17,000		\$182,315	\$57,600	\$1,762,370	0.129%	28.06
1997	3,360,000		1,439,344	221,854			714,627	56,300	5,792,125	0.373%	94.53
1998	4,175,000		1,389,137	109,217			746,844	55,000	6,475,198	0.415%	105.30
1999	3,940,000		1,336,739	12,689			844,241	53,600	6,187,269	0.383%	100.44
2000	3,685,000		1,246,655	181,027			841,095	52,100	6,005,877	0.338%	96.52
2001	3,415,000		1,191,190	164,939			528,975	50,500	5,350,604	0.295%	85.97
2002	3,135,000		1,133,313	40,293	120,000	612,000	714,966	48,800	5,804,372	0.321%	91.76
2003	2,840,000		1,041,709	90,896	120,000	612,000	681,923	47,000	5,433,528	0.256%	84.40
2004	2,540,000		977,295	39,395	120,000	612,000	639,629	45,200	4,973,519	0.230%	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

Source: Athens County Auditor

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

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Resources Available to Pay Principal</u>	<u>Net General Bonded Debt</u>	<u>Ratio of Net Bonded Debt To Estimated Actual Value</u>	<u>Net Bonded Debt Per Capita</u>
1996	\$3,875,000	\$407,913	\$3,467,087	0.255%	55.21
1997	3,360,000	374,863	2,985,137	0.192%	48.72
1998	4,175,000	82,774	4,092,226	0.262%	66.55
1999	3,940,000	85,346	3,854,654	0.239%	62.58
2000	3,685,000	13,724	3,671,276	0.207%	59.00
2001	3,415,000	6,419	3,408,581	0.188%	54.77
2002	3,135,000	6,453	3,128,547	0.173%	49.46
2003	2,840,000	6,569	2,833,431	0.133%	44.01
2004	2,540,000	6,579	2,533,421	0.117%	40.09
2005	2,230,000	6,614	2,223,386	0.102%	35.83

Source: Athens County Auditor

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

Year	(1) Gross Revenue	Less: Operating Expenses, Net of Depreciation	Net Available Revenue	Bond Debt Service		OWDA Loan Debt Service		Coverage
				Principle	Interest	Principle	Interest	
<i>Plains Sewer</i>								
1996	\$243,841	\$127,288	\$116,553	\$7,000	\$704	\$0	\$0	15.13
1997	224,555	149,635	74,920	7,000	184	17,565	9,773	2.17
1998	266,131	120,830	145,301	0	0	193,715	27,488	0.66
1999	272,648	157,920	114,728	0	0	14,191	18,686	3.49
2000	283,241	189,520	93,721	0	0	45,534	54,986	0.93
2001	336,211	179,623	156,588	0	0	79,828	35,683	1.36
2002	650,493	271,373	379,120	0	0	34,119	34,122	5.56
2003	626,213	273,980	352,233	0	0	133,785	39,105	2.04
2004	323,809	197,524	126,285	0	0	40,266	35,242	1.67
2005	355,521	196,221	159,300	0	0	29,122	32,817	2.57
<i>Buchtel Water</i>								
2002	140,915	147,436	(6,521)	0	0	979	0	(6.66)
2003	158,012	85,092	72,920	0	0	1,989	1,570	20.49
2004	133,000	109,710	23,290	0	0	2,028	1,531	6.54
2005	130,940	99,893	31,047	0	0	2,070	1,489	8.72
<i>Buchtel Sewer</i>								
2001	173,627	133,116	40,511	0	0	282,366	0	0.14
2002	285,324	43,557	241,767	0	0	0	0	0.00
2003	183,083	110,893	72,190	0	30,864	0	0	2.34
2004	147,502	106,909	40,593	0	32,940	0	0	1.23
2005	160,496	120,259	40,237	7,600	32,940	0	0	0.99
						Rural Development Loan		
						Debt Service		
						Principle	Interest	
<i>Plains Water</i>								
1996	361,945	299,641	62,304	10,000	1,144	1,200	2,814	4.11
1997	362,461	323,618	38,843	10,000	460	1,300	2,970	2.64
1998	423,222	328,027	95,195	0	0	1,300	2,815	23.13
1999	430,456	409,659	20,797	0	0	1,400	2,750	5.01
2000	439,757	411,798	27,959	0	0	1,500	2,680	6.69
2001	491,467	467,150	24,317	0	0	1,600	2,605	5.78
2002	527,531	455,006	72,525	0	0	1,700	2,525	17.17
2003	517,967	484,607	33,360	0	0	1,800	2,440	7.87
2004	476,543	481,454	(4,911)	0	0	1,800	2,350	(1.18)
2005	532,611	522,336	10,275	0	0	1,900	2,260	2.47

(1) Includes 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, 2005*

<u>Political Subdivisions</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to County</u>	<u>Amount of Direct and Overlapping Debt</u>
Direct:			
Athens County	\$2,223,386	100.00%	\$2,223,386
Overlapping:			
School Districts wholly within the County	13,109,593	100.00%	13,109,593
Entities not wholly within the County			
Federal Hocking Local School District	1,063,185	99.27%	1,055,398
Trimble Local School District	678,127	97.49%	<u>661,090</u>
Sub-Total Overlapping Districts	<u>14,850,905</u>		<u>14,826,081</u>
Grand Total	<u><u>\$17,074,291</u></u>		<u><u>\$17,049,467</u></u>

Source: Athens County Auditor

General Obligation Debt includes General Obligation Bonds only.

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

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Assessed Valuation	<u>\$464,093,817</u>	<u>\$530,037,163</u>	<u>\$531,773,440</u>	<u>\$548,458,183</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>\$10,102,345</u>	<u>\$11,750,929</u>	<u>\$11,794,336</u>	<u>\$12,211,455</u>
Amount of Debt Applicable to Debt Limit General Obligation Bonds	4,843,201	3,320,000	4,175,000	3,940,000
Less Amount Available in Debt Service	<u>355,403</u>	<u>-</u>	<u>78,773</u>	<u>85,346</u>
Amount of Debt Subject to Limit	<u>4,487,798</u>	<u>3,320,000</u>	<u>4,096,227</u>	<u>3,854,654</u>
Legal Debt Margin	<u>\$5,614,547</u>	<u>\$8,430,929</u>	<u>\$7,698,109</u>	<u>\$8,356,801</u>
Legal Debt Margin as a Percentage of the Debt Limit	55.58%	71.75%	65.27%	68.43%
Unvoted Debt Limit - 1% of Assessed Valuation	\$4,640,938	\$5,300,372	\$5,317,734	\$5,484,582
Amount of Debt Subject to Limit	<u>4,487,798</u>	<u>3,320,000</u>	<u>4,096,227</u>	<u>3,854,654</u>
Unvoted Legal Debt Margin	<u>\$153,140</u>	<u>\$1,980,372</u>	<u>\$1,221,507</u>	<u>\$1,629,928</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	3.30%	37.36%	22.97%	29.72%

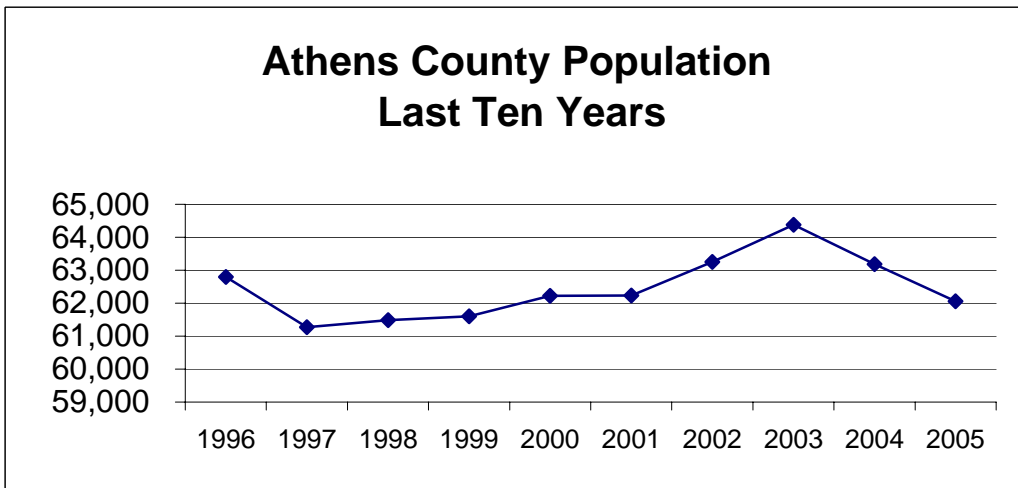
Source: Athens County Auditor

<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<u>\$603,291,493</u>	<u>\$617,473,218</u>	<u>\$617,526,249</u>	<u>\$727,850,014</u>	<u>\$742,216,212</u>	<u>\$751,991,104</u>
<u>\$13,582,287</u>	<u>\$13,936,830</u>	<u>\$13,938,156</u>	<u>\$16,696,250</u>	<u>\$17,055,405</u>	<u>\$17,299,778</u>
<u>3,658,000</u> <u>13,724</u>	<u>3,415,000</u> <u>6,419</u>	<u>3,135,000</u> <u>6,453</u>	<u>2,840,000</u> <u>6,569</u>	<u>2,540,000</u> <u>6,579</u>	<u>2,230,000</u> <u>6,614</u>
<u>3,644,276</u>	<u>3,408,581</u>	<u>3,128,547</u>	<u>2,833,431</u>	<u>2,533,421</u>	<u>2,223,386</u>
<u>\$9,938,011</u>	<u>\$10,528,249</u>	<u>\$10,809,609</u>	<u>\$13,862,819</u>	<u>\$14,521,984</u>	<u>\$15,076,392</u>
73.17%	75.54%	77.55%	83.03%	85.15%	87.15%
<u>\$6,032,915</u>	<u>\$6,174,732</u>	<u>\$6,175,262</u>	<u>\$7,278,500</u>	<u>\$7,422,162</u>	<u>\$7,519,911</u>
<u>3,644,276</u>	<u>3,408,581</u>	<u>3,128,547</u>	<u>2,833,431</u>	<u>2,533,421</u>	<u>2,223,386</u>
<u>\$2,388,639</u>	<u>\$2,766,151</u>	<u>\$3,046,715</u>	<u>\$4,445,069</u>	<u>\$4,888,741</u>	<u>\$5,296,525</u>
39.59%	44.80%	49.34%	61.07%	65.87%	70.43%

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

<u>Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
1996	62,800	\$944,220	\$14,544	5.8%
1997	61,276	1,025,561	15,133	5.1%
1998	61,490	1,063,992	18,005	4.8%
1999	61,599	1,079,027	18,202	4.8%
2000	62,223	1,113,819	18,767	4.7%
2001	62,235	1,219,669	19,805	5.0%
2002	63,256	1,265,335	19,885	4.3%
2003	64,380	1,293,609	20,477	5.2%
2004	63,187	1,340,500	21,551	5.8%
2005	62,062	N/A	N/A	5.7%

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



**Table 15**  
**Athens County, Ohio**  
*Principal Employers*  
*Current Year and Four Years Ago*

<u>Employer</u>	<u>Nature of Business</u>	<u>2005</u>			<u>2001</u>		
		<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>
Ohio University	Education	3,700	1	13.55%	2,654	1	9.47%
Athens County Government	Government	621	2	2.27%	677	2	2.42%
Hocking College	Education	500	3	1.83%	470	4	1.68%
Athens City School District	Education	475	4	1.74%	450	6	1.61%
WAL-MART	Retail	450	5	1.65%			
O' Bleness Memorial Hospital	Health Care	448	6	1.64%	425	7	1.52%
Doctor's Hospital of Nelsonville	Health Care	273	7	1.00%		12	
Athens City Government	Government	255	8	0.93%		13	
Alexander Local School District	Education	215	9	0.79%			
Nelsonville-York School District	Education	180	10	0.66%		18	
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>7,117</u>		<u>26.06%</u>	<u>6,785</u>		<u>24.23%</u>
Total Employment within the County		<u>27,300</u>			<u>28,030</u>		

Source: Athens Area Chamber of Commerce

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
General Government					
Legislative and Executive					
County Commissioners	7.5	8.5	8.5	8.0	8.0
Auditor	15.0	16.0	16.0	16.0	16.0
Treasurer	6.0	4.0	5.0	5.0	5.0
Prosecuting Attorney	11.5	12.0	13.0	13.5	13.5
Data Processing	1.0	1.0	1.0	1.0	1.0
Board of Election	10.5	10.5	10.0	11.5	11.5
Recorder	4.0	4.0	4.0	4.0	4.0
Microfilm	2.0	2.0	2.0	2.0	2.0
Building and Grounds	7.0	7.0	7.0	7.0	7.0
Judicial					
Common Pleas Court	12.0	11.0	11.0	11.0	12.0
Law Library	1.0	1.5	1.0	1.0	1.0
Juvenile Court	10.5	15.5	15.0	14.5	14.5
Probate Court	7.0	6.5	5.5	6.0	5.5
Clerk of Courts	5.0	5.0	5.0	5.0	5.0
Title Office	5.0	5.0	5.0	5.0	7.0
Municipal Court	3.5	3.5	3.5	4.0	4.0
Public Safety					
Coroner	3.0	3.0	2.5	2.5	2.0
Sheriff	29.0	29.0	29.0	29.0	29.0
Emergency Management	1.0	1.0	1.0	1.0	1.0
911 Emergency Communications	16.0	16.0	15.5	15.0	15.0
Public Works					
County Engineer	27.5	27.0	27.0	28.0	29.0
County Planner	2.0	2.0	2.0	2.0	2.0
Soil & Water	3.5	5.0	5.5	5.5	3.5
Health					
Dog and Kennel	3.5	2.0	2.0	2.0	2.0
Solid Waste	26.5	23.0	25.0	27.0	25.0
Health Department	16.5	19.0	19.5	18.0	18.0
Plains Water & Sewer	5.0	4.0	4.0	4.0	4.0
Buchtel Water & Sewer	-	1.0	1.0	1.0	1.0
Human Services					
317 Board	12.5	14.0	13.0	11.0	11.0
Veteran's Services	4.0	4.5	4.5	5.0	5.0
TASC	15.5	16.5	-	-	-
Department of Youth Services	5.0	4.0	4.0	4.0	3.0
Victim's Assistance	4.0	3.0	3.0	2.0	5.0
Job & Family Services	121.0	118.0	119.0	118.5	119.0
Child Support Enforcement	18.0	21.0	19.0	19.0	20.0
Children Services	76.5	78.0	82.5	78.5	67.5
MR/DD (Beacon School)	80.5	90.0	94.5	87.0	87.0
Total	<u>579.0</u>	<u>594.0</u>	<u>586.0</u>	<u>574.5</u>	<u>566.0</u>

Source: Athens County Auditor

Each part-time employee counts as .5

**Table 17**  
**Athens County, Ohio**  
*Operating Indicators by Function/Activity*  
*Current Year*

	2005		2005
General Government		Public Safety (continued)	
Legislative and Executive		Sheriff	
County Commissioners		Number of incidents reported	6,973
Number of resolutions	24	Number of papers served	4,000
Number of meetings	54	Number of transport hours	6,240
Auditor		Number of court security hours	6,240
Number of non-exempt conveyances	1,144	911 Emergency Communications	
Number of exempt conveyances	789	Number of calls received	11,000
Number of real estate transfers	1,933	Public Works	
Number of personal property returns	1,083	County Engineer	
Number of checks issued	32,279	Miles of roads resurfaced	61.85
Number of vendors licenses issued	122	Number of bridges replaced/improved	3
Treasurer		Number of culverts built/replaced/improved	137
Number of tax bill envelopes mailed Real	28,083	Dog and Kennel	
Number of tax bill envelopes mailed MH	8,221	Number of dog licenses issued	6,972
Number of tax bill envelopes mailed PPT	533	Number of kennel licenses issued	812
Return on portfolio-weighted yield	3.89%	Sewer Districts	
Prosecuting Attorney		Average monthly sewage treated	64,465
Number of cases-criminal	373	Number of tap-ins	1,278
Number of township requests	100	Number of customers	1,567
Board of Election		Water Districts	
Number of registered voters	43,433	Average monthly water treated	64,244
Number of voters last general election	14,598	Average monthly water billed	\$36,120.83
Percentage of registered voters that voted	34%	Number of tap-ins	1,202
Recorder		Number of customers	1,482
Number of deeds recorded	1,886	Human Services	
Number of mortgages recorded	2,598	Veteran's Services	
Number of military discharges recorded	19	Number of clients served	13,857
Building and Grounds		Amount of benefits paid to county residents	\$269,384
Number of buildings	66	Job & Family Services	
Judicial		Average monthly client count - food stamps	265
Clerk of Courts/Common Pleas Court		Average monthly client count - day care	23 families
Number of civil cases filed	373		38 children
Number of criminal cases filed	414	Average monthly client count - WIA	34
Juvenile Court		Average monthly client count - HEAP	17 adults
Number of unruly cases filed	78		22 children
Number of delinquent cases filed	442	Average monthly client count - job placement	5
Number of traffic cases filed	299	Child Support Enforcement	
Number of neglected, dependent and abused children dispositions cases filed	59	Average monthly active support orders	347
Number of paternity/support cases filed	188	Percentage collected	61.76%
Number of other cases filed	86	Children Services	
Probate Court		Average monthly client count - foster care	94
Number of civil cases filed	11	(Includes residential, relative, therapeutic)	
Municipal Court		Average monthly client count - adoption	118
Number of civil cases filed	999	MR/DD (Beacon School)	
Number of criminal cases filed	3	Number of students enrolled	
Number of traffic cases filed	9,736	Early intervention program	35
Law Library		Preschool	14
Number of volumes in collection	10,000	School Age	40
Public Safety		Number of employed at workshop	80
Coroner		Conservation and Recreation	
Number of cases investigated	93	Number of Parks	1
Number of autopsies performed	20	Miles of Bike path	12.5

Source: Various Athens County Departments

**Table 18**  
**Athens County Ohio**  
*Capital Assets by Function and Activity*  
*Last 10 Years*

<b>Function and Activity</b>	1996	1997	1998	1999
<i>General Government - Legislative and Executive</i>				
County Commissioners	\$4,910,907	\$4,906,429	\$4,879,126	\$5,324,162
Auditor	84,258	82,573	90,658	103,848
Treasurer	18,121	22,585	24,404	26,602
Prosecuting Attorney	75,549	50,074	61,687	70,375
Data Processing	160,300	160,300	160,300	160,300
Board of Election	110,185	118,071	130,309	142,999
Recorder	50,248	50,771	57,808	71,720
Microfilm	35,370	38,319	37,876	47,899
Building and Grounds	52,006	52,580	72,577	108,164
<i>Total Legislative &amp; Executive</i>	5,496,944	5,481,702	5,514,745	6,056,069
<i>General Government - Judicial</i>				
Court of Appeals	15,233	15,233	15,152	15,046
Common Pleas Court	70,077	76,882	77,918	77,918
Law Library	13,652	13,652	13,652	13,652
Juvenile Court	83,946	100,836	112,468	164,391
Probate Court	10,392	11,387	15,594	25,737
Clerk of Courts	75,949	78,104	76,967	77,586
<i>Total Judicial</i>	269,249	296,094	311,751	374,330
<i>Public Safety</i>				
Coroner	1,123	1,123	1,123	1,123
Sheriff	1,395,042	1,616,271	1,676,629	1,704,924
Emergency Management	20,090	26,154	25,097	28,364
911 Emergency Communications	669,938	732,243	838,009	901,696
<i>Total Public Safety</i>	2,086,193	2,375,791	2,540,858	2,636,107
<i>Public Works</i>				
County Engineer	2,395,648	2,589,288	2,798,941	2,837,080
GIS				
County Planner			595	595
Infrastructure				
<i>Total Public Works</i>	2,395,648	2,589,288	2,799,536	2,837,675
<i>Health</i>				
Dog and Kennel	29,066	29,066	29,066	676,103
Ambulance Service	915,986	1,065,009	1,100,621	1,345,371
Solid Waste	149,660	149,660	149,660	149,660
Health Department				
<i>Total Health</i>	1,094,712	1,243,735	1,279,347	2,171,134
<i>Human Services</i>				
County Home	1,329,925	1,318,093	1,318,093	1,329,724
County Home Farm	84,127	36,471	36,471	36,471
Veteran's Services	7,891	7,891	7,891	7,891
Job & Family Services	1,026,563	1,158,932	1,258,750	1,334,398
Child Support Enforcement	62,914	74,722	74,722	74,722
Childrens Services	696,188	722,357	736,097	977,962
MR/DD (Beacon School)	4,494,110	4,494,399	4,505,637	4,729,873
TASC		25,207	29,331	40,456
<i>Total Human Services</i>	7,701,718	7,838,072	7,966,992	8,531,497
<i>Conservation and Recreation</i>				
Athens County Bikeway	358,418	358,418	358,418	358,418
Ferndale Park	28,800	37,118	37,118	38,513
<i>Total Conservation &amp; Recreation</i>	387,218	395,536	395,536	396,931
<i>Total Governmental Funds Capital Assets</i>	<u>\$19,431,682</u>	<u>\$20,220,218</u>	<u>\$20,808,765</u>	<u>\$23,003,743</u>

Source: Athens County Auditor



2000	2001	2002	2003	2004	2005
\$5,045,903	\$5,305,019	\$5,152,213	\$5,134,699	\$6,038,323	\$6,032,683
112,693	135,512	138,914	127,984	134,827	112,852
27,393	32,960	34,067	22,651	28,502	24,588
71,638	89,664	80,928	67,698	59,957	61,013
163,597	192,167	209,303	127,632	129,031	130,455
152,770	142,654	146,981	68,644	130,024	775,835
74,855	79,717	83,150	54,826	54,826	54,826
54,094	46,893	46,893	40,761	40,761	40,761
171,877	186,531	177,581	179,532	193,782	190,032
5,874,820	6,211,117	6,070,030	5,824,427	6,810,033	7,423,045
15,981	15,981	16,725	14,360	13,576	14,404
88,858	62,801	86,533	62,782	69,714	58,516
13,652	13,652	13,652			
135,079	132,297	133,415	91,601	147,808	123,308
45,251	53,085	52,588	36,808	40,012	39,874
92,948	85,484	97,898	84,328	108,269	106,781
391,769	363,300	400,811	289,879	379,379	342,883
2,621	2,621	2,621	4,021	5,594	5,594
1,973,928	1,990,538	2,027,980	1,760,175	1,808,818	2,036,338
24,383	57,874	60,015	97,639	150,712	298,360
932,676	1,023,249	838,740	821,671	931,891	1,114,486
2,933,608	3,074,282	2,929,356	2,683,506	2,897,015	3,454,778
2,947,756	3,169,175	3,268,071	3,014,130	3,494,755	3,270,699
2,783	6,249	6,249	7,519	6,495	6,495
			64,504,018	9,202	8,029
				66,913,003	69,717,026
2,950,539	3,175,424	3,274,320	67,525,667	70,423,455	73,002,249
727,055	736,930	742,650	720,507	714,882	714,882
1,823,743	1,823,743	1,683,038	1,768,161	1,768,161	1,648,171
475,531	478,356	453,956	806,891	962,444	1,010,660
104,917	104,917	104,917	100,921	100,921	100,921
3,131,246	3,143,946	2,984,561	3,396,480	3,546,408	3,474,634
1,340,924	1,340,924	1,289,629			
36,471	36,471	32,737	29,737	29,737	29,737
11,650	12,435	18,667	14,230	14,230	14,230
1,561,330	1,853,593	1,844,494	3,043,042	3,052,184	3,283,446
74,722	67,892	67,892	53,832	53,832	53,832
1,046,627	1,173,823	1,273,004	1,142,900	1,211,416	1,177,778
4,737,952	4,743,761	5,368,935	5,449,914	5,507,337	5,722,915
47,290	70,428	76,720			
8,856,966	9,299,327	9,972,078	9,733,655	9,868,736	10,281,938
358,418	358,418	393,142	361,268	361,268	361,268
56,339	70,839	73,777	73,777	76,896	76,896
414,757	429,257	466,919	435,045	438,164	438,164
<u>\$24,553,705</u>	<u>\$25,696,653</u>	<u>\$26,098,075</u>	<u>\$89,888,659</u>	<u>\$94,363,190</u>	<u>\$98,417,691</u>

**Table 19**  
**Athens County, Ohio**  
*Assessed Valuation of Exempt Real Property*  
*December 31, 2005*

	United States of America	State of Ohio	Counties	Townships	Municipalities	Board of Education
<b><u>MUNICIPALITIES</u></b>						
Athens City	\$208,340	\$13,167,890	\$4,059,090	\$115,410	\$7,831,020	\$6,550,060
Nelsonville City	277,070	60	4,150,700	2,730	1,426,630	7,881,860
Albany Corporation	0	26,480	8,110	13,880	79,260	471,910
Amesville Corporation	0	0	8,840	1,530	95,200	861,810
Buchtel Corporation	26,860	0	40	0	119,060	730
Chauncey Corporation	34,820	0	0	0	251,310	622,850
Coolville Corporation	0	3,110	31,880	42,120	68,540	722,470
Glouster Corporation	220	90	38,760	55,330	150,290	1,454,060
Jacksonville Corporation	5,950	0	0	2,620	36,980	0
Trimble Corporation	0	10	0	3,930	65,780	0
	<u>\$553,260</u>	<u>\$13,197,640</u>	<u>\$8,297,420</u>	<u>\$237,550</u>	<u>\$10,124,070</u>	<u>\$18,565,750</u>
<b><u>TOWNSHIPS</u></b>						
Athens Township	\$50	\$167,320	\$1,082,780	\$48,450	\$1,039,550	\$4,442,730
Alexander Township	0	287,610	6,080	12,800	0	1,019,170
Ames Township	0	9,240	360	12,880	28,860	0
Bern Township	0	67,750	0	30,140	0	1,850
Canaan Township	55,110	976,570	41,140	56,250	32,790	0
Carthage Township	0	315,830	5,700	26,580	540	0
Dover Township	1,984,720	12,380	543,310	21,380	26,060	9,090
Lee Township	0	16,330	46,160	135,780	35,150	27,930
Lodi Township	0	43,400	810	21,030	0	230,960
Rome Township	45,800	81,430	3,130	48,710	0	2,424,780
Troy Township	13,200	217,160	18,040	7,740	530	0
Trimble Township	650,740	582,670	6,150	936,570	57,000	1,759,310
Waterloo Township	12,040	648,940	6,690	106,940	0	247,380
York Township	958,640	183,530	17,660	73,080	-	1,286,660
	<u>\$3,720,300</u>	<u>\$3,610,160</u>	<u>\$1,778,010</u>	<u>\$1,538,330</u>	<u>\$1,220,480</u>	<u>\$11,449,860</u>
Total Athens County	<u>\$4,273,560</u>	<u>\$16,807,800</u>	<u>\$10,075,430</u>	<u>\$1,775,880</u>	<u>\$11,344,550</u>	<u>\$30,015,610</u>
<b><u>SCHOOL DISTRICTS</u></b>						
Athens CSD	\$2,227,930	\$13,587,860	\$5,700,660	\$213,170	\$9,147,330	\$11,624,730
Alexander LSD	12,040	1,022,760	67,850	287,300	114,410	1,997,350
Federal Hocking LSD	114,110	1,430,820	93,610	200,450	227,070	4,010,910
Trimble LSD	608,860	582,770	44,910	998,450	309,760	3,192,240
Nelsonville-York CSD	1,310,620	183,590	4,168,400	75,810	1,545,980	9,190,380
Warren LSD	0	0	0	700	0	0
	<u>\$4,273,560</u>	<u>\$16,807,800</u>	<u>\$10,075,430</u>	<u>\$1,775,880</u>	<u>\$11,344,550</u>	<u>\$30,015,610</u>
<b><u>Joint Vocational Schools</u></b>						
Tri-County J.V.S.	\$4,273,560	\$16,807,800	\$10,075,430	\$1,775,180	\$11,344,550	\$30,015,610
Washington County J.V.S.	0	0	0	700	0	0
	<u>\$4,273,560</u>	<u>\$16,807,800</u>	<u>\$10,075,430</u>	<u>\$1,775,880</u>	<u>\$11,344,550</u>	<u>\$30,015,610</u>

Source: Athens County Auditor

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
\$283,610	\$148,701,940	\$7,850,390	\$4,232,230	\$575,700	\$7,405,150	\$760,390	\$201,741,220
172,700	9,362,770	2,583,450	947,530	22,660	0	1,620	26,829,780
0	0	142,840	833,500	0	0	9,630	1,585,610
0	0	40	36,970	0	0	0	1,004,390
0	0	0	100,420	0	0	2,160	249,270
0	0	11,010	259,870	6,710	0	116,030	1,302,600
0	0	138,920	242,160	1,430	0	0	1,250,630
0	0	101,870	234,230	0	0	0	2,034,850
0	0	0	35,050	0	0	27,330	107,930
20	0	12,580	21,600	15,220	0	0	119,140
<u>\$456,330</u>	<u>\$158,064,710</u>	<u>\$10,841,100</u>	<u>\$6,943,560</u>	<u>\$621,720</u>	<u>\$7,405,150</u>	<u>\$917,160</u>	<u>\$236,225,420</u>
\$169,140	\$2,640,110	\$146,170	\$1,180,600	\$12,990	\$0	\$544,820	\$11,474,710
92,650	23,930	260,680	638,920	78,290	0	0	2,420,130
80	0	0	73,460	5,980	0	0	130,860
0	0	0	54,560	1,260	0	0	155,560
21,790	0	0	78,770	41,210	0	0	1,303,630
296,540	0	9,900	183,440	17,940	0	0	856,470
410,900	0	120,710	103,100	14,590	0	0	3,246,240
21,200	2,742,390	0	98,310	0	0	0	3,123,250
28,580	0	0	73,940	11,700	0	0	410,420
13,300	0	27,120	66,140	22,310	0	0	2,732,720
82,850	0	0	390,440	31,020	0	0	760,980
2,940	0	0	84,370	10,150	0	0	4,089,900
16,540	0	18,280	121,990	12,040	0	0	1,190,840
200,620	2,123,870	0	317,800	82,020	0	0	5,243,880
<u>\$1,357,130</u>	<u>\$7,530,300</u>	<u>\$582,860</u>	<u>\$3,465,840</u>	<u>\$341,500</u>	<u>\$0</u>	<u>\$544,820</u>	<u>\$37,139,590</u>
<u>\$1,813,460</u>	<u>\$165,595,010</u>	<u>\$11,423,960</u>	<u>\$10,409,400</u>	<u>\$963,220</u>	<u>\$7,405,150</u>	<u>\$1,461,980</u>	<u>\$273,365,010</u>
\$716,690	\$151,342,050	\$8,128,280	\$5,757,860	\$630,750	\$7,405,150	\$800,560	\$217,283,020
310,510	2,766,320	421,800	1,784,600	108,590	0	9,630	8,903,160
409,980	0	175,980	1,062,760	93,830	0	620,680	8,440,200
2,960	0	114,450	371,940	25,370	0	27,330	6,279,040
373,320	11,486,640	2,583,450	1,393,260	104,680	0	3,780	32,419,910
0	0	0	38,980	0	0	0	39,680
<u>\$1,813,460</u>	<u>\$165,595,010</u>	<u>\$11,423,960</u>	<u>\$10,409,400</u>	<u>\$963,220</u>	<u>\$7,405,150</u>	<u>\$1,461,980</u>	<u>\$273,365,010</u>
\$1,813,460	\$165,595,010	\$11,423,960	\$10,370,420	\$963,220	\$7,405,150	\$1,461,980	\$273,325,330
0	0	0	38,980	0	0	0	39,680
<u>\$1,813,460</u>	<u>\$165,595,010</u>	<u>\$11,423,960</u>	<u>\$10,409,400</u>	<u>\$963,220</u>	<u>\$7,405,150</u>	<u>\$1,461,980</u>	<u>\$273,365,010</u>

**Table 20**  
**Athens County, Ohio**  
*Athens County Taxes Collected*  
*(Collection Year 2005)*

Entity	Taxes (2)				
	Real Estate	Personal Property	Manufactured Homes	Estate	Total
General Fund	\$1,620,667	\$78,789	\$35,392		\$1,734,848
Jail Bond		3			3
Children Services	2,060,141	119,898	47,221		2,227,260
MR/DD	3,358,693	220,957	80,507		3,660,157
Ambulance Service	1,500,968	85,643	34,203		1,620,814
TB Levy	147,608	10,274	3,604		161,486
Beacon Bond		15			15
Senior Citizens	455,429	25,389	10,388		491,206
Total County Offices and Agencies	9,143,506	540,968	211,315	0	9,895,789
Health Department	580,237	34,256	13,358		627,851
317 Board	1,176,594	68,515	26,646		1,271,755
(1)Total Outside Agencies	1,756,831	102,771	40,004	0	1,899,606
Athens CSD	15,038,522	1,745,099	164,546		16,948,167
Nelsonville-York CSD	1,766,773	113,362	65,587		1,945,722
Alexander LSD	3,500,588	88,221	130,607		3,719,416
Federal Hocking LSD	2,533,453	46,375	107,924		2,687,752
Trimble LSD	804,276	66,612	31,286		902,174
Warren LSD	36,649	78	1,824		38,551
Tri-County JVS	1,482,883	113,290	37,117		1,633,290
Washington Co. JVS	2,106	4	106		2,216
Total Schools	25,165,250	2,173,041	538,997	0	27,877,288
Athens City	579,760	57,354	140	325,255	962,509
Nelsonville City	383,257	24,367	8,086	32,029	447,739
Albany Village	66,890	1,436	1,639	578	70,543
Amesville Village	21,697	116	771		22,584
Buchtel Village	43,523	684	3,542	931	48,680
Chauncey Village	38,415	683	1,832		40,930
Coolville Village	34,401	797	889	12,911	48,998
Glouster Village	128,754	7,110	3,015		138,879
Jacksonville Village	38,771	626	1,991		41,388
Trimble Village	41,505	5,932	1,352		48,789
Total Municipalities	1,376,973	99,105	23,257	371,704	1,871,039
Alexander Township	224,523	4,274	8,138	2,387	239,322
Ames Township	139,053	1,109	5,824	266	146,252
Athens Township	844,534	24,107	15,490	91	884,222
Bern Township	72,667	377	1,417	14,872	89,333
Canaan Township	273,946	28,254	2,512	488	305,200
Carthage Township	85,447	560	4,949	1,360	92,316
Dover Township	308,229	4,436	11,434	75,145	399,244
Lee Township	156,443	6,114	3,001	18,576	184,134
Lodi Township	152,110	308	5,028		157,446
Rome Township	129,609	3,181	6,333	717	139,840
Trimble Township	109,845	9,162	4,450		123,457
Troy Township	154,713	2,873	7,982	32,459	198,027
Waterloo Township	170,531	607	12,229		183,367
York Township	299,484	16,938	12,321		328,743
Total Townships	3,121,134	102,300	101,108	146,361	3,470,903
County Wide Total	<u>\$40,563,694</u>	<u>\$3,018,185</u>	<u>\$914,681</u>	<u>\$518,065</u>	<u>\$45,014,625</u>

Source: Athens County Auditor

- (1) The County Auditor is the fiscal agent for these agencies but they are not included in any General Government reports.  
(2) Taxes are net of any fees and include Homestead & Rollbacks from the State.

**Table 21**  
Athens County, Ohio  
*Athens County State Payments and Special Assessments Collected*  
*(Collection Year 2005)*

<u>Entity</u>	<u>State Payments</u>			
	<u>Gasoline</u>	<u>Motor Vehicle License</u>	<u>Local Government</u>	<u>Total</u>
General Fund		\$12,317	\$1,196,780	\$1,209,097
Co. Engineer	2,098,616	1,923,517		4,022,133
Total County Offices and Agencies	2,098,616	1,935,834	1,196,780	5,231,230
Athens City		69,551	690,346	759,897
Nelsonville City		24,877	136,057	160,934
Albany Village		9,455	20,843	30,298
Amesville Village		1,391	4,579	5,970
Buchtel Village		3,564	11,319	14,883
Chauncey Village		6,952	21,611	28,563
Coolville Village		3,188	12,669	15,857
Glouster Village		12,796	40,332	53,128
Jacksonville Village		4,071	10,434	14,505
Trimble Village		2,492	9,234	11,726
Total Municipalities	0	138,337	957,424	1,095,761
Alexander Township	69,459	18,268	18,430	106,157
Ames Township	69,459	12,998	10,733	93,190
Athens Township	79,575	32,729	39,771	152,075
Bern Township	69,459	12,358	8,890	90,707
Canaan Township	69,459	17,177	14,381	101,017
Carthage Township	69,459	19,802	16,104	105,365
Dover Township	69,459	22,002	21,523	112,984
Lee Township	69,459	13,486	13,047	95,992
Lodi Township	69,459	18,552	14,962	102,973
Rome Township	69,459	21,739	16,830	108,028
Trimble Township	69,459	14,575	13,983	98,017
Troy Township	69,459	18,470	17,267	105,196
Waterloo Township	69,459	17,460	18,596	105,515
York Township	69,459	15,893	14,850	100,202
Total Townships	982,542	255,509	239,367	1,477,418
County Wide Total	<u>\$3,081,158</u>	<u>\$2,329,680</u>	<u>\$2,393,571</u>	<u>\$7,804,409</u>
<u>Special Assessments</u>				
Plains Water & Sewer			\$38,938	
Buchtel Water & Sewer			874	
Trimble Waste Water			67,625	
Hocking Con. Dist			166,266	
Le-Ax Water			1,406	
Tuppers Plains			826	
Margrets Creek			4,368	
Total Special Districts			<u>\$280,303</u>	
Athens City			\$294,381	
Nelsonville City			2,906	
Coolville Village			0	
Glouster Village			6,693	
Jacksonville Village			1,609	
Trimble Village			290	
			<u>\$305,879</u>	

Source: Athens County Auditor

**Table 22**  
**Athens County, Ohio**  
*Detail Sales Tax Receipts*  
*(Collection Year 2005)*  
*(cash basis of accounting)*

		General Fund		911 Emergency Communications		Total	
		Amounty	% of Total	Amount	% of Total	Amount	% of Total
Sales Tax Payments	Local Stores (C & E, Cross Court, Etc.).	\$1,431,186	30.20%	\$357,775	30.22%	\$1,788,961	30.20%
Direct Pay Tax Return Payments	Taxes paid directly to the State.	8,586	0.18%	2,146	0.18%	10,732	0.18%
Seller's Use Tax Return Payments	Out of State Retailers.	416,186	8.78%	104,009	8.78%	520,195	8.78%
Consumer's Use Tax Return Payments	Taxes due beyond what was paid to supplier.	101,878	2.15%	25,451	2.15%	127,329	2.15%
Motor Vehicle Tax Payments	From County Clerk of Courts.	693,140	14.64%	173,404	14.64%	866,544	14.63%
Watercraft and Outboard Motors	From County Clerk of Courts.	4,957	0.10%	1,240	0.11%	6,197	0.10%
Department of Liquor Control	State or Agency Liquor Stores.	21,916	0.46%	5,479	0.46%	27,395	0.46%
Sales Tax on Motor Vehicle Fuel Refunds	Tax Due on Motor Fuel Tax Refunds.	459	0.01%	115	0.01%	574	0.01%
Sales/Use Tax Voluntary Payments	Payments made by nonregistered consumers.	7,962	0.17%	1,991	0.17%	9,953	0.17%
Statewide Master Numbers	Chain Stores (Wal-Mart, Lowes, Etc.).	2,040,213	43.05%	510,045	43.07%	2,550,258	43.06%
Sales/Use Assessment Payments	From Tax Assessments.	12,186	0.26%	2,465	0.21%	14,651	0.25%
Managed Audit Sales/Use Tax Payments	From Audits.	-	0.00%	-	0.00%	0	0.00%
County Tax Receipts		4,738,669	100.00%	1,184,120.00	100.00%	5,922,789	100.00%
Adjustments Made To Prior Allocations		-		-		-	
Aggregate County Tax Receipts		4,738,669		1,184,120		5,922,789	
Less 1% Administrative Rotary Fund		(47,387)		(11,841)		(59,228)	
Less Sales/Use Tax Refunds Approved		(7,346)		(1,836)		(9,182)	
County Tax Allocation		<u>\$4,683,936</u>		<u>\$1,170,443</u>		<u>\$5,854,379</u>	

Source: Ohio Department of Taxation