



Special points of interest:

July 29, 2007

- **Auditor's Office**
- **Keeping Track of the Dollars**
- **Spotlight on the General Fund**
- **County Wide Taxes**

Athens County, Ohio

Popular Annual Financial Report

For Fiscal Year Ended December 31, 2006—Issued by Jill A. Thompson Athens County Auditor

Citizens of Athens County:

I am pleased to be able to present to the Citizens of Athens County our third Popular Annual Financial Report (PAFR) for fiscal year ended December 31, 2006.

The information in this report has been taken from the 2006 Athens County Comprehensive Financial Report (CAFR).

The CAFR is comprised of more than 250 pages of detailed financial statements, notes, schedules and reports. The CAFR was audited by the Auditor of State, and received an unqualified opinion. A copy of the County's CAFR can be obtained by contacting the Auditor's Office or accessing the Auditor's office website.

This document is comprised of a summary of the financial activities and operating results reported in the Athens County audited CAFR. It is generated internally by Financial Accounting Administrator Alan Ferguson with the help of our staff and is a condensed and simplified

overview of the Comprehensive Annual Financial Report.

The PAFR is not audited and does not conform to the Generally Accepted Accounting Principals (GAAP) and governmental reporting standards and does not include component units of the county.

The Popular Annual Financial Report of Athens County is presented as a means of increasing public interest and confidence in County Government and its elected officials through easier, more user-friendly financial reporting.

Additionally, it is a tool to help taxpayers better understand how their tax dollars are being utilized in a simple format that is easy to understand and interpret.

I am thankful to the citizens of Athens County for their continued support and encouragement. It continues to be a pleasure to serve as County Auditor. I commend my dedicated staff for



Jill A. Thompson
Athens County Auditor

continuing the tradition of excellence in financial reporting, which has resulted in numerous awards and recognition from the Government Finance Officers Association and the Auditor of State.

Thank you for reviewing this report and feel free to contact me if you have any questions or concerns.

Jill A. Thompson
Athens County Auditor
Email: jthompson@athenscountygovernment.com

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The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Athens County, Ohio for its Popular Annual Financial Report for the fiscal year ended December 31, 2005. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

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

An Award of Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA for review

Award for Outstanding Achievement in Popular Annual Financial Reporting

PRESENTED TO

**Athens County
Ohio**

**for the Fiscal Year Ended
December 31, 2005**



Donald Blain
President

Jeffrey L. Esser
Executive Director

COUNTY AUDITOR'S OFFICE RESPONSIBILITIES

General Accounting/Fiscal Officer

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

- Account for over \$44 million received by the County each year.
- Issue payments for all County obligations—including the distribution of tax dollars to the townships, villages, cities, school districts, libraries and other County agencies.
- Administer and distribute tax and license revenues including real estate taxes, personal property taxes, motor vehicle license fees, gasoline taxes, estate taxes, manufactured home taxes, and local government funds.
- Administer the County payroll.
- Produce the County's annual financial report as required by law.

Licensing

Licenses for dog tags, kennels, vendors, and cigarettes are all issued by the Auditor's office. Athens County annually issues more than 7,500 dog licenses. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use on the local level.

Real Estate Taxes and Rates

The County Auditor cannot raise or lower property taxes. Tax rates are determined by the budgetary requests of each government unit, as authorized by the vote of the people. Rates are computed in strict accordance with procedures required by the Ohio Department of Taxation, Division of Tax Equalization.

Each year, the Auditor prepares the General Tax List. Your tax bill is based on the tax rate multiplied by your valuation on this tax list. This is your proportional share of the cost including schools, townships, villages, and the County.

Under Ohio law, the amount of taxation without a vote of the people is limited to 10 mills (\$10 per \$1,000) of assessed valuation. County residents must vote any additional real estate taxes, for any purpose. Your "tax rate" is the total of all levy and bond issues.

Real Estate Appraisal and Assessment

Athens County has over 43,000 separate parcels of property. It is the job of the Auditor's office to ensure that every parcel of land and the buildings on it are fairly and uniformly assessed for tax purposes.

A general appraisal is conducted every six years and is updated every three years. The office maintains a detailed record of the appraisal of each parcel in the County. The records are open to the public. For taxation purposes, property owners are assessed at 35% of fair market value. The last General appraisal was in the year 2002. In the third year after the General appraisal, the Auditor must update the assessed value for each parcel of property by studying real estate sales for the preceding three years. This update was done in 2005.

Mobile Home Assessment

The Auditor's office is also charged with assessing taxes on manufactured housing (mobile homes). Under Ohio law, mobile home owners must register their homes with the Auditor's office for tax purposes. The Auditor assesses each manufactured home annually and prepares a tax list. The manufactured home tax is distributed back to the local taxing districts (municipalities, townships and schools) in the same manner as real estate taxes.

Personal Property Tax

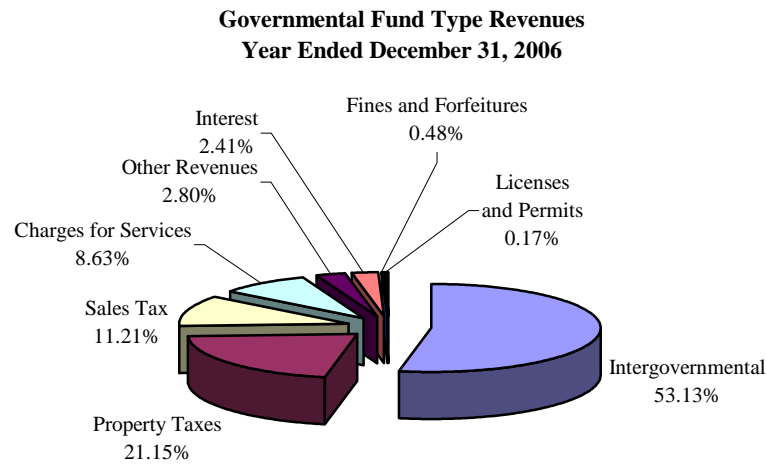
The Auditor's office also administers the state's tangible personal property tax on equipment, furniture, fixtures and inventory used in business. The tax is distributed back to the local tax districts like real estate taxes.

Weights and Measures

The Athens County Auditor's office helps protect County residents and businesses by ensuring that all commercial weighing and measuring devices are accurate. Gas pumps, price scanners, and meat produce scales are checked regularly. Each year the Auditor's office inspects more than 900 devices at over 200 locations throughout the county.

Dollars In ...

The revenues presented here have been reported in the general, special revenue, debt service and capital projects funds. The modified accrual basis of accounting is used, which means that revenues are recognized when they become measurable and available to pay current period liabilities. The table summarizes revenues by source, and shows increases (decreases) in relation to prior year amounts.



Source: Athens County Auditor

REVENUES	2006 ACTUAL	\$ CHANGE FROM 2005	% CHANGE FROM 2005
Intergovernmental	\$28,406,355	(\$1,674,369)	-6.81%
Property Taxes	11,306,421	2,335,200	27.04%
Sales Tax	5,995,215	186,776	3.46%
Charges for Services	4,612,767	811,682	24.14%
Other Revenues	1,494,386	(694,193)	-18.30%
Interest	1,286,644	665,412	167.30%
Fines and Forfeitures	255,263	27,787	16.11%
Licenses and Permits	108,142	(3,561)	-2.94%
	<u>\$53,465,193</u>	<u>\$1,654,734</u>	3.56%

Source: Athens County Auditor

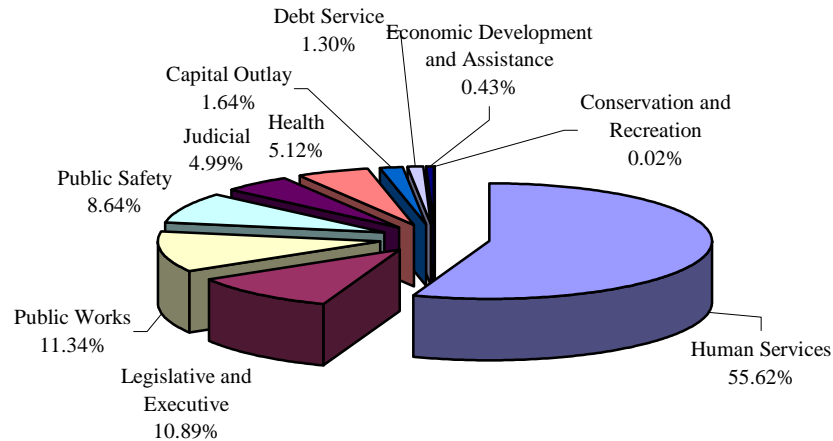
Intergovernmental revenues are monies received for the State of Ohio and the federal government which include Local Government, Homestead & Rollbacks, Gasoline Tax, Motor Vehicle License fees and grants. Property Taxes include real estate, personal property, manufactured home and estate taxes. Athens County receives a 1% sales tax for the County general fund and 0.25% sales tax for 911 Emergency Communication. Charges for Services are fees charged by the various County offices. Other Revenues are miscellaneous income that is not included in another category. Interest is earned on the County's investments and deposits. Fines and Forfeitures are imposed by the courts or by the Ohio Revised Code. Licenses and Permits include Dog, Marriage, Vendor and Cigarette licenses sold by the County.

The major factors in the change in revenues were significant increases in Property Tax revenues which increased \$2,335,200 or 27.04% due to the triennial update in property values and Interest revenue which increased \$665,412 or 167.30% due to a rise in interest rates. These increases more than offset a \$1,674,369 decrease in Intergovernmental revenues. The reclassification of certain General Fund revenues were the primary cause of the \$811,682 increase in Charges for Services and the \$694,193 decrease in Other Revenues.

Dollars Out ...

The expenditures shown are those of the general, special revenue, debt service and capital projects funds. Under the modified accrual basis of accounting, expenditures are recorded when the liability is incurred. The pie chart depicts expenditures by function as a percentage of the total expenditures for the year ended December 31, 2006. The table shows expenditures by function, and increases (decreases) in relation to the prior year amounts.

Governmental Fund Type Expenditures Year Ended December 31, 2006



Source: Athens County Auditor

EXPENDITURES	2006 ACTUAL	\$ CHANGE FROM 2005	% CHANGE FROM 2005
Human Services	\$27,867,281	(\$904,688)	-3.42%
Public Works	5,680,193	685,554	15.37%
Legislative and Executive	5,458,138	(113,048)	-2.02%
Public Safety	4,326,953	(479,092)	-12.43%
Health	2,567,125	303,859	13.07%
Judicial	2,498,177	99,046	3.99%
Capital Outlay	823,174	(72,948)	-7.50%
Debt Service	651,552	(3,057)	-0.46%
Economic Development and Assistance	213,883	179,247	858.75%
Conservation and Recreation	12,384	4,633	93.60%
	<u>\$50,098,860</u>	<u>(\$300,494)</u>	<u>-0.64%</u>

Source: Athens County Auditor

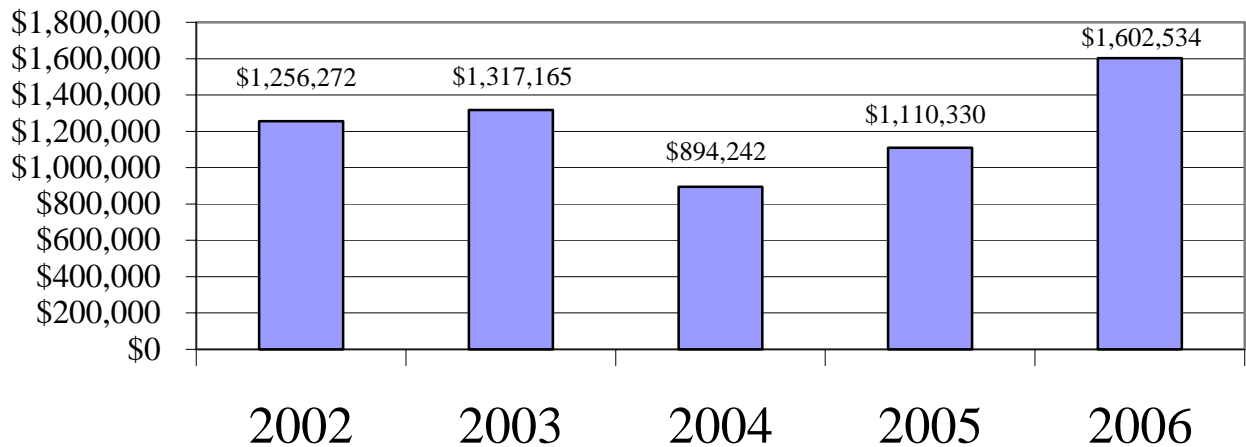
Human Services includes Job & Family Services, Children Services, MR/DD (Beacon School), Veterans Services, Child Support Enforcement, Senior Citizens and others. Public Works includes the Road (MVG), Community Development Block Grants and others. Legislative and Executive includes the Commissioners, Auditor, Treasurer, Prosecuting Attorney, Recorder, Data Processing, Building and Grounds, Real Estate Assessment and others. Public Safety includes the Sheriff, Coroner, 911 Emergency Communications, EMA and others. Judicial includes the Court of Appeals, Common Pleas Court, Probate & Juvenile Courts, Municipal Court, Clerk of Courts and others. Health includes Ambulance Service, TB Hospital, Dog & Kennel and others. Capital Outlay is expenditures for equipment and buildings. Debt Service is payments of principal and interest on the County's outstanding debt. Economic Development and Assistance is a revolving loan program for local businesses. Conservation and Recreation is payments made by the County Commissioners for Ferndale Park.

Decreases of \$904,688 or 3.42% in Human Services, \$113,048 or 2.02% in Legislative and Executive and \$479,092 or 12.43% in Public Safety expenses more than offset increases in Public Works, Health and Economic Development and Assistance. The decreases were mainly due to decreased expenditures by Job and Family Services, Help America Vote Act and 911.

General Fund

The amounts in the chart below are the general fund unencumbered cash balances for the past 5 years. That is the unexpended cash balances less any monies encumbered and set aside for outstanding expenses incurred in the reported year but not to be paid until the following year.

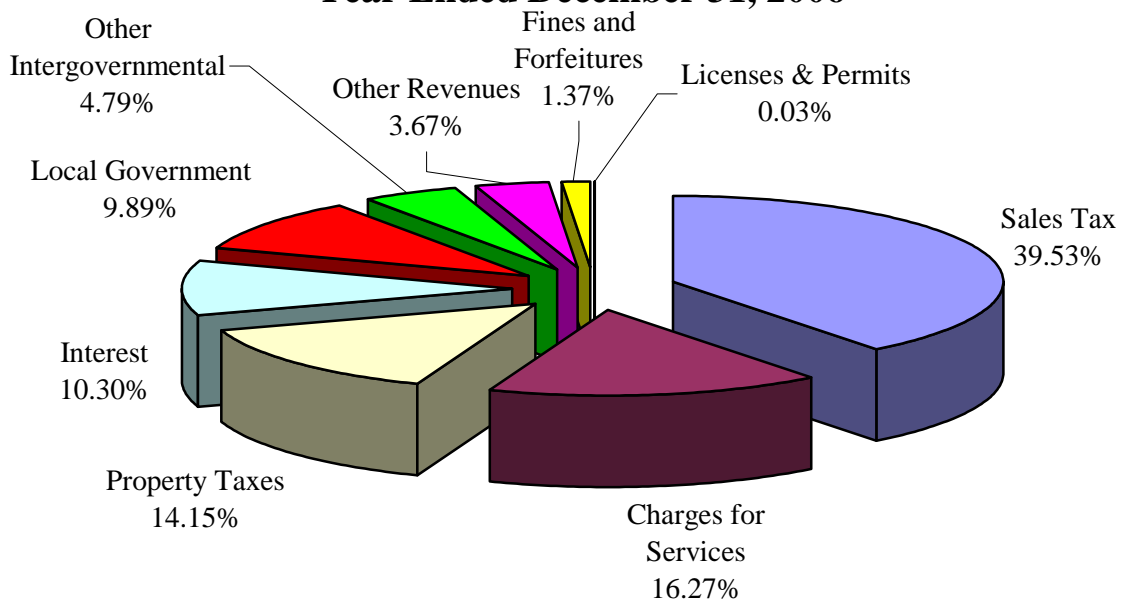
General Fund Unencumbered Cash Balances Last 5 Years



Source: Athens County Auditor

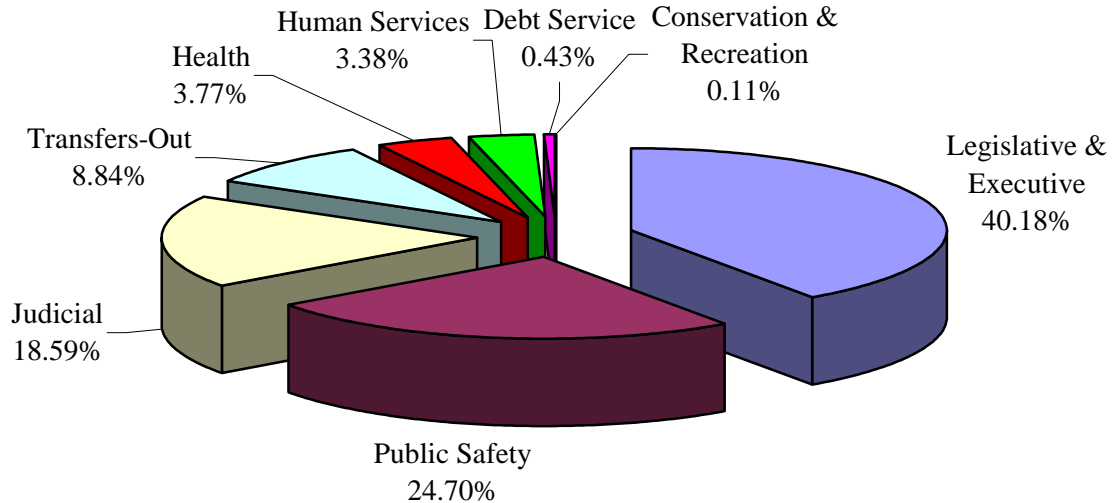
The revenues and expenditures presented here have been reported for the general fund. The general fund is the primary operating fund of the County. The modified accrual basis of accounting is used, which means that revenues are recognized when they become measurable and available to pay current period liabilities and expenditures are recorded when the liability is incurred. This information comes from the County's 2006 CAFR.

General Fund Revenues Year Ended December 31, 2006



Source: Athens County Auditor

General Fund Expenditures Year Ended December 31, 2006



Source: Athens County Auditor

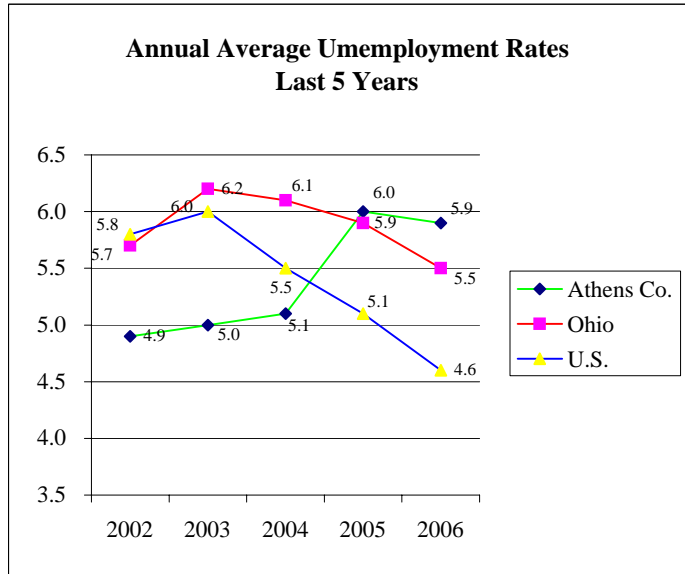
General Fund Expenditures By Function and Department Year Ended December 31, 2006

Legislative & Executive		Health	
Commissioners	\$438,276	Vital Statistics	772
Auditor	295,311	Agriculture	247,597
Treasurer	131,075	Other Health	76,142
Prosecuting Attorney	867,421	Commissioners Contracts	113,637
External Audit	62,677	Total Health	<u>438,148</u>
Settlement Fees	33,336	Human Services	
Planning Commission	4,388	Veterans Services	392,310
Data Processing	92,062	Total Human Services	<u>392,310</u>
Board of Elections	565,732	Debt Service	
Recorder	227,313	Principal	45,961
Commissioners Contracts	3,798	Interest	4,038
Building and Grounds	633,499	Total Debt Service	<u>49,999</u>
Insurances	1,311,278	Conservation & Recreation	
Total Legislative and Executive	<u>4,666,166</u>	Ferndale Park	553
Public Safety		Bikepath Maintenance	11,831
Coroner	94,908	Total Conservation & Recreation	<u>12,384</u>
Sheriff	1,499,653	Transfers-Out	<u>1,026,016</u>
Commissioners Contracts	1,273,314	Total General Fund Expenditures	<u><u>\$11,612,244</u></u>
Total Public Safety	<u>2,867,875</u>		
Judicial			
Court of Appeals	9,746		
Common Pleas Court	469,771		
Law Library	31,582		
Juvenile Court	482,510		
Probate Court	153,976		
Clerk of Courts	143,506		
Municipal Court	159,062		
Commissioners Contracts	709,193		
Total Judicial	<u>2,159,346</u>		

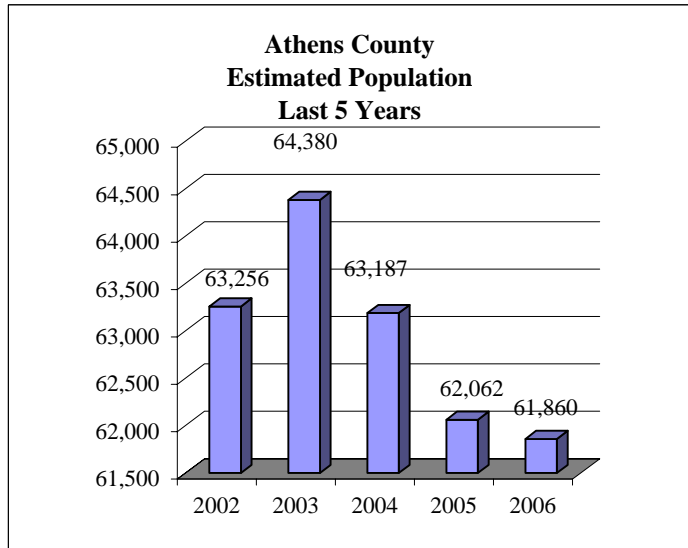
Source: Athens County Auditor

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

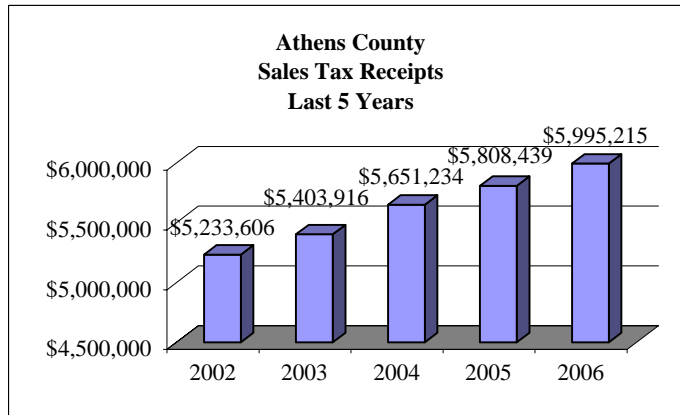
Athens County Economy



Source: U.S. Department of Labor Bureau of Labor Statistics



Source: Bureau of Economic Analysis



Source: Ohio Department of Taxation

**Athens County Taxes Collected
(Collection Year 2006)**

Entity	Taxes (2)				
	Real Estate	Personal Property	Manufactured Homes	Estate	Total
General Fund	\$1,776,914	\$70,911	\$36,457		\$1,884,282
Jail Bond					0
Children Services	3,388,794	148,224	71,414		3,608,432
MR/DD	4,275,286	198,858	90,496		4,564,640
Ambulance Service	1,540,057	77,077	32,833		1,649,967
TB Levy	149,591	9,249	3,408		162,248
Senior Citizens	465,395	29,855	9,985		505,235
Total County Offices and Agencies	11,596,037	534,174	244,593	0	12,374,804
Health Department	589,082	30,830	12,790		632,702
317 Board	1,215,692	61,662	26,209		1,303,563
(1)Total Outside Agencies	1,804,774	92,492	38,999	0	1,936,265
Athens CSD	15,601,588	1,289,163	164,759		17,055,510
Nelsonville-York CSD	1,952,645	174,743	54,300		2,181,688
Alexander LSD	3,798,298	66,209	126,285		3,990,792
Federal Hocking LSD	2,829,414	98,824	99,833		3,028,071
Trimble LSD	882,039	37,082	32,680		951,801
Warren LSD	38,451	3	1,622		40,076
Tri-County JVS	1,620,814	96,992	35,175		1,752,981
Washington Co. JVS	2,327	-	109		2,436
Total Schools	26,725,576	1,763,016	514,763	0	29,003,355
Athens City	617,038	44,853	164	228,339	890,394
Nelsonville City	416,081	46,655	5,634		468,370
Albany Village	71,011	1,196	1,684	167	74,058
Amesville Village	21,048	96	580		21,724
Buchtel Village	46,063	768	2,499		49,330
Chauncey Village	16,392	185	818		17,395
Coolville Village	36,348	1,294	1,131		38,773
Glouster Village	127,801	3,692	3,430		134,923
Jacksonville Village	46,284	339	1,864		48,487
Trimble Village	37,979	4,776	1,407		44,162
Total Municipalities	1,436,045	103,854	19,211	228,506	1,787,616
Alexander Township	232,492	5,141	8,145	35,759	281,537
Ames Township	153,523	1,628	4,619	2,960	162,730
Athens Township	861,198	23,428	16,353	90,928	991,907
Bern Township	75,269	236	1,386		76,891
Canaan Township	251,082	27,860	2,193	10,557	291,692
Carthage Township	92,295	448	5,026		97,769
Dover Township	322,702	3,001	10,945	8,684	345,332
Lee Township	164,155	2,234	3,497		169,886
Lodi Township	159,749	476	4,147		164,372
Rome Township	149,994	1,858	5,307	44,554	201,713
Trimble Township	113,738	4,697	4,350		122,785
Troy Township	161,485	2,656	7,655		171,796
Waterloo Township	177,919	647	11,701		190,267
York Township	288,931	21,611	10,262		320,804
Total Townships	3,204,532	95,921	95,586	193,442	3,589,481
County Wide Total	<u>\$44,766,964</u>	<u>\$2,589,457</u>	<u>\$913,152</u>	<u>\$421,948</u>	<u>\$48,691,521</u>

Source: Athens County Auditor

(1) The County Auditor is the fiscal agent for these agencies but they are not included with the County in any financial reports in this PAFR.

(2) Taxes are net of any fees and include Homestead & Rollbacks from the State.

**Athens County State Payments and Special Assessments Collected
(Collection Year 2006)**

Entity	State Payments					
	Gasoline	Motor Vehicle License	Local Government	Public Utility Personal Property Reimbursement	General Personal Property Reimbursement	(1) Total
General Fund		\$12,318	\$1,199,431	\$25,504	\$22,074	\$1,259,327
Co. Engineer	2,322,445	1,963,412				4,285,857
Children Services MR/DD				38,810	33,591	72,401
Ambulance Service				71,552	61,903	133,455
TB Levy				27,722	23,993	51,715
Senior Citizens				3,326	2,879	6,205
				5,544	7,198	12,742
Total County Offices and Agencies	2,322,445	1,975,730	1,199,431	172,458	151,638	5,821,702
Health Department				11,088	9,597	20,685
317 Board				42,280	45,777	88,057
(1)Total Outside Agencies				53,368	55,374	108,742
Athens City		74,779	690,157	6,484.00	14,023	785,443
Nelsonville City		23,041	137,471	8,842	7,875	177,229
Albany Village		9,552	20,987	1,970	812	33,321
Amesville Village		1,241	4,606	674	33	6,554
Buchtel Village		3,654	11,435	1,034	54	16,177
Chauncey Village		6,599	21,784	1,114	259	29,756
Coolville Village		3,828	12,756	618	215	17,417
Glouster Village		13,964	40,583	2,210	2,254	59,011
Jacksonville Village		3,822	10,488	1,364	376	16,050
Trimble Village		2,610	9,277	3,842	504	16,233
Total Municipalities	0	143,090	959,544	28,152	26,405	1,157,191
Alexander Township	57,640	23,229	18,511	1,512	1,603	102,495
Ames Township	57,640	15,100	10,686	822	317	84,565
Athens Township	71,684	43,852	39,929	14,774	8,918	179,157
Bern Township	57,640	13,338	8,938	152	271	80,339
Canaan Township	57,640	20,350	14,457	11,072	7,369	110,888
Carthage Township	57,640	22,806	16,182	520	516	97,664
Dover Township	57,640	26,095	21,685	3,476	2,154	111,050
Lee Township	57,640	17,091	13,138	1,168	1,037	90,074
Lodi Township	57,640	21,254	15,041	708	805	95,448
Rome Township	57,640	24,709	16,908	1,694	780	101,731
Trimble Township	57,640	17,083	13,515	1,958	4,037	94,233
Troy Township	57,640	23,189	17,333	2,480	910	101,552
Waterloo Township	57,640	21,372	18,647	1,918	2,249	101,826
York Township	57,640	19,767	14,915	18,186	5,069	115,577
Total Townships	821,004	309,235	239,885	60,440	36,035	1,466,599
County Wide Total	\$3,143,449	\$2,428,055	\$2,398,860	\$314,418	\$269,452	\$8,554,234

(1) The County Auditor is the fiscal agent for these agencies but they are not included with the County in any financial reports in this PAFR.

Special Assessments (2)	
Plains Water & Sewer	\$42,646
Buchtel Water & Sewer	669
Trimble Waste Water	69,095
Hocking Con. Dist	164,977
Le-Ax Water	7,333
Tuppers Plains	619
Margrets Creek	5,188
Total Special Districts	\$290,527
Athens City	\$584,315
Nelsonville City	3,708
Coolville Village	0
Glouster Village	7,134
Jacksonville Village	5,738
Trimble Village	748
	\$601,643

Source: Athens County Auditor

(2) Special Assessments are net of any fees.