



Special points of interest:

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

June 27, 2008

Athens County, Ohio

Popular Annual Financial Report

For Fiscal Year Ended December 31, 2007—Issued by Jill A. Thompson Athens County Auditor

Citizens of Athens County:

I am pleased to present to the Citizens of Athens County the Popular Annual Financial Report (PAFR) for fiscal year ended December 31, 2007.

The information in this report has been taken from the 2007 Athens County Comprehensive Financial Report (CAFR).

The CAFR is comprised of more than 270 pages of detailed financial statements, notes, schedules and reports. The CAFR was audited by the Auditor of State, and received an unqualified opinion. The PAFR is a summary of the financial activities and operating results reported in the Athens County audited CAFR.

This PAFR, generated internally by Financial Accounting Administrator Alan Ferguson and Financial Administrator Brandi Sanders with the help of our staff is a condensed and simplified overview of the CAFR.

The PAFR is unaudited 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 confidence in County Government and its elected officials through easier, more user-friendly financial reporting.

The PAFR is a tool to help taxpayers better understand how their tax dollars are being utilized to better serve the citizens of Athens County.

Please consult the CAFR for more detailed information. Copies of the County's CAFR and PAFR can be obtained by contacting the Auditor's Office or accessing the following website (athenscountyauditor.org).

I am thankful to the citizens of Athens County for their continued support and



Jill A. Thompson
Athens County Auditor

encouragement. I commend my dedicated staff for 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.

I welcome your questions and recommendations.

Jill A. Thompson
Athens County Auditor
Email: jthompson@

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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, 2006. 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, 2006



Chris S. Cox
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

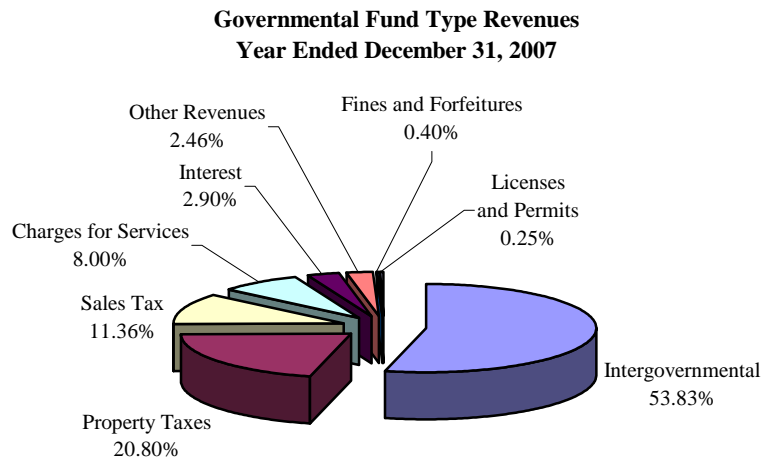
The Auditor's office also administers the state's tangible personal property tax on equipment, furniture, fixtures and inventory used in business. The tax is distributed back to the local tax districts like real estate taxes.

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	2007 ACTUAL	\$ CHANGE FROM 2006	% CHANGE FROM 2006
Intergovernmental	\$29,615,981	\$1,209,626	4.92%
Property Taxes	11,443,813	137,392	1.59%
Sales Tax	6,250,297	255,082	4.72%
Charges for Services	4,398,162	(214,605)	-6.38%
Interest	1,595,741	309,097	77.71%
Other Revenues	1,353,714	(140,672)	-3.71%
Fines and Forfeitures	220,772	(34,491)	-20.00%
Licenses and Permits	134,631	26,489	21.87%
	<u>\$55,013,111</u>	<u>\$1,547,918</u>	3.33%

Source: Athens County Auditor

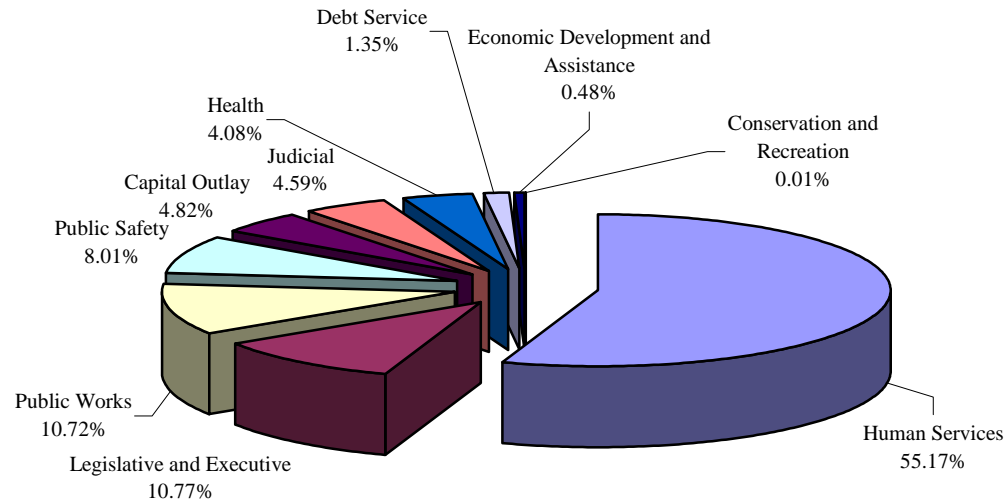
Intergovernmental revenues are monies received for the State of Ohio and the federal government which include Local Government, Homestead & Rollbacks, Gasoline Tax, Motor Vehicle License fees and grants. Property Taxes include real estate, personal property, manufactured home and estate taxes. Athens 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 Intergovernmental revenues which increased \$1,209,626 or 4.92% due to an increase in grants received and Interest revenue which increased \$309,097 or 77.71% due to a rise in interest rates. These increases more than offset decreases in Charges for Services and Other revenues. Increased sales and new construction were the primary causes of the \$255,082 increase in Sales Tax and the \$137,392 increase in Property Taxes respectively.

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, 2007. The table shows expenditures by function, and increases (decreases) in relation to the prior year amounts.

Governmental Fund Type Expenditures Year Ended December 31, 2007



Source: Athens County Auditor

EXPENDITURES	2007 ACTUAL	\$ CHANGE FROM 2006	% CHANGE FROM 2006
Human Services	\$30,243,273	\$2,375,992	8.97%
Legislative and Executive	5,904,754	446,616	7.99%
Public Works	5,876,923	196,730	4.41%
Public Safety	4,391,006	64,053	1.66%
Capital Outlay	2,639,293	1,816,119	186.63%
Judicial	2,517,781	19,604	0.79%
Health	2,235,215	(331,910)	-14.27%
Debt Service	739,244	87,692	13.18%
Economic Development and Assistance	263,447	49,564	237.46%
Conservation and Recreation	7,783	(4,601)	-92.95%
	<u>\$54,818,719</u>	<u>\$4,719,859</u>	<u>10.07%</u>

Source: Athens County Auditor

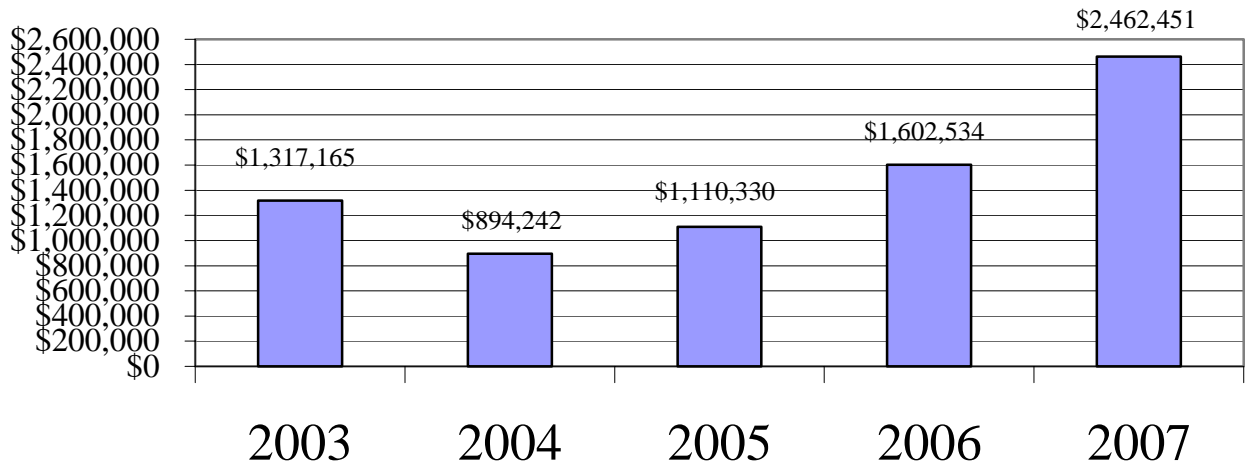
Human Services includes Job & Family Services, Children Services, MR/DD (Beacon School), Veterans Services, Child Support Enforcement, Senior Citizens and others. Legislative and Executive includes the Commissioners, Auditor, Treasurer, Prosecuting Attorney, Recorder, Data Processing, Building and Grounds, Real Estate Assessment and others. Public Works includes the Road (MVG), Community Development Block Grants and others. Public Safety includes the Sheriff, Coroner, 911 Emergency Communications, EMA and others. Capital Outlay is expenditures for equipment and buildings. 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. 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.

Increases of \$2,375,992 or 8.97% in Human Services due to increased in Job & Family Services activities, \$1,816,119 or 186.63% in Capital Outlay due to the construction of a new main depot for the County Engineer and \$446,616 or 7.99% in Legislative and Executive expenses led to an overall increase of \$4,719,859 or 10.07%

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.

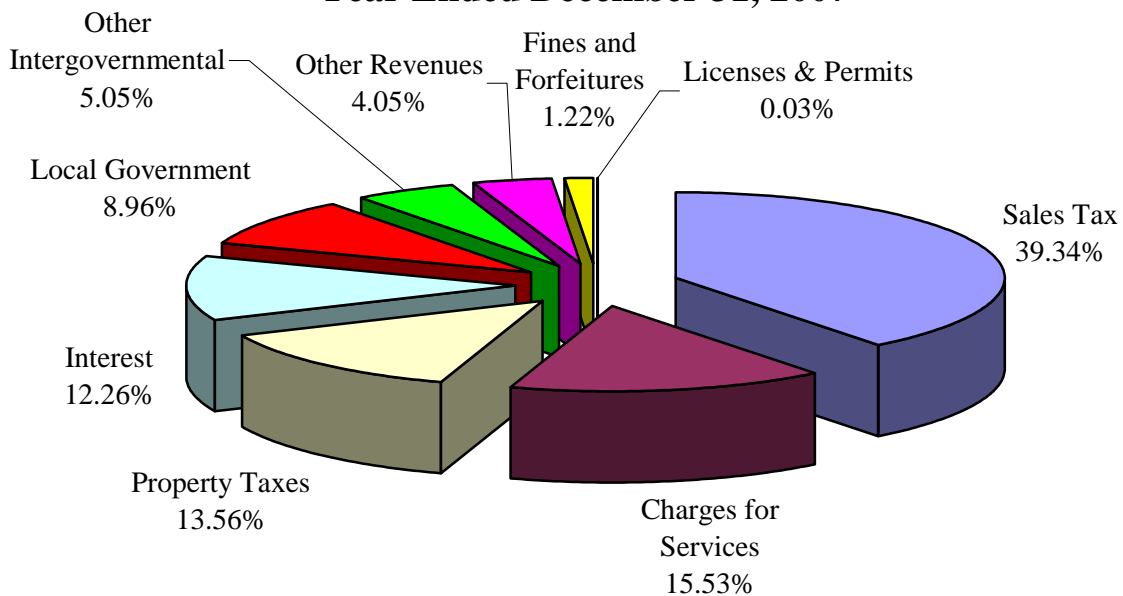
General Fund Unencumbered Cash Balances Last 5 Years



Source: Athens County Auditor

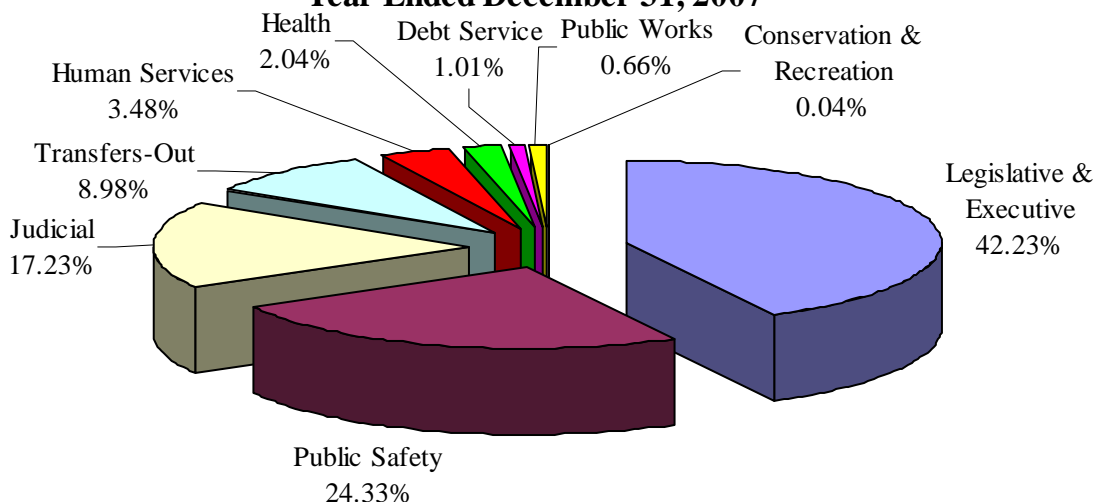
The revenues and expenditures presented here have been reported for the general fund. The general fund is the primary operating fund of the County. The modified accrual basis of accounting is used, which means that revenues are recognized when they become measurable and available to pay current period liabilities and expenditures are recorded when the liability is incurred. This information comes from the County's 2007 CAFR.

General Fund Revenues Year Ended December 31, 2007



Source: Athens County Auditor

General Fund Expenditures Year Ended December 31, 2007



Source: Athens County Auditor

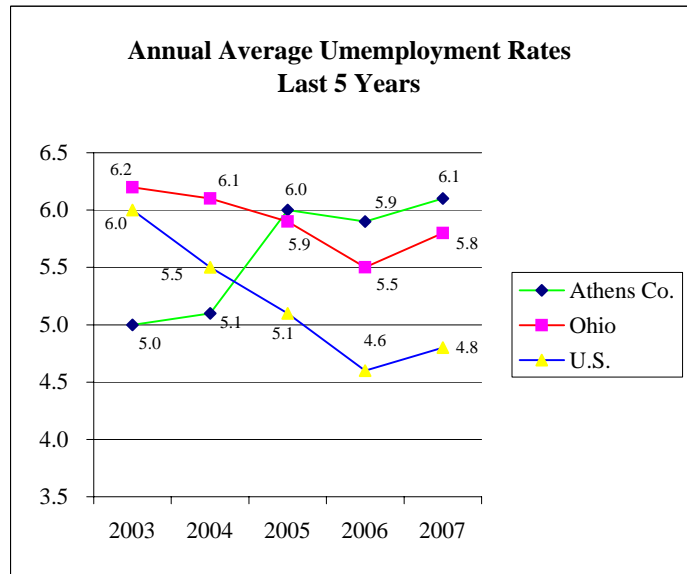
General Fund Expenditures By Function and Department Year Ended December 31, 2007

Legislative & Executive		Health	
Commissioners	\$447,814	Vital Statistics	821
Auditor	296,847	Agriculture	101,378
Treasurer	135,545	Other Health	74,948
Prosecuting Attorney	887,487	Commissioners Contracts	69,357
External Audit	59,239	Total Health	<u>246,504</u>
Settlement Fees	29,168	Human Services	
Planning Commission	16,268	Veterans Services	421,348
Data Processing	108,616	Total Human Services	<u>421,348</u>
Board of Elections	478,376	Public Works	
Recorder	264,900	Commissioners Contracts	80,000
Commissioners Contracts	354,503	Total Public Works	<u>80,000</u>
Building and Grounds	600,662	Debt Service	
Insurances	<u>1,432,688</u>	Principal	120,819
Total Legislative and Executive	<u>5,112,113</u>	Interest	2,061
Public Safety		Total Debt Service	<u>122,880</u>
Coroner	106,129	Conservation & Recreation	
Sheriff	1,625,521	Ferndale Park	1,682
Commissioners Contracts	<u>1,213,656</u>	Bikepath Maintenance	3,601
Total Public Safety	<u>2,945,306</u>	Total Conservation & Recreation	<u>5,283</u>
Judicial		Transfers-Out	<u>1,086,999</u>
Court of Appeals	8,715	Total General Fund Expenditures	<u><u>\$12,106,433</u></u>
Common Pleas Court	504,890		
Law Library	32,363		
Juvenile Court	468,319		
Probate Court	168,761		
Clerk of Courts	145,013		
Municipal Court	164,723		
Commissioners Contracts	<u>593,216</u>		
Total Judicial	<u>2,086,000</u>		

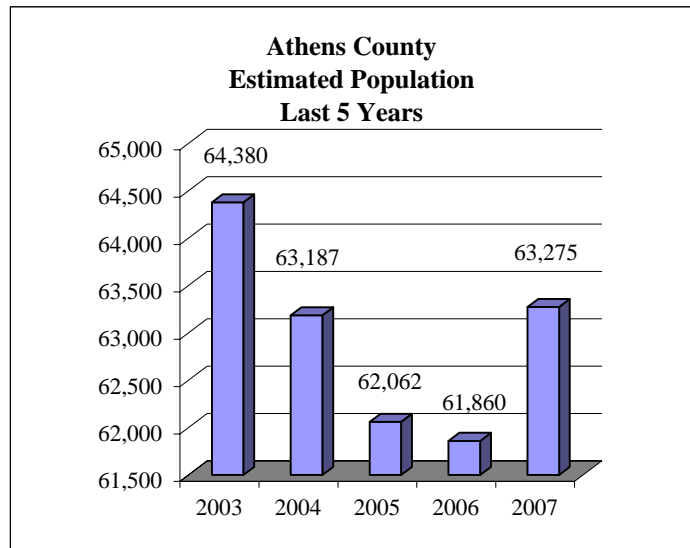
Source: Athens County Auditor

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.

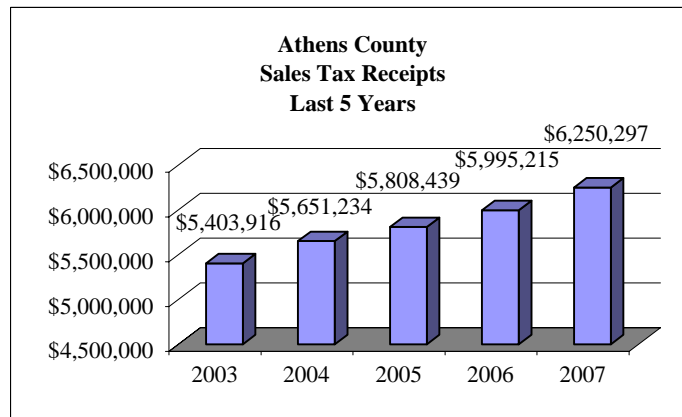
Athens County Economy



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 2007)**

Entity	Taxes (2)				
	Real Estate	Personal Property	Manufactured Homes	Estate	Total
General Fund	\$1,816,920	\$52,812	\$38,547		\$1,908,279
Jail Bond					0
Children Services	3,475,944	112,661	75,053		3,663,658
MR/DD	4,382,177	148,104	95,007		4,625,288
Ambulance Service	1,560,158	57,404	34,329		1,651,891
TB Levy	152,737	6,888	3,528		163,153
Senior Citizens	476,497	17,222	10,449		504,168
Total County Offices and Agencies	11,864,433	395,091	256,913	0	12,516,437
Health Department	602,648	22,961	13,050		638,659
317 Board	1,230,050	45,923	27,133		1,303,106
(1)Total Outside Agencies	1,832,698	68,884	40,183	0	1,941,765
Athens CSD	16,236,545	841,317	158,564		17,236,426
Nelsonville-York CSD	1,879,175	92,763	56,320		2,028,258
Alexander LSD	3,948,634	64,698	128,483		4,141,815
Federal Hocking LSD	2,805,198	65,012	97,984		2,968,194
Trimble LSD	911,033	26,857	36,882		974,772
Warren LSD	39,369	513	1,752		41,634
Tri-County JVS	1,652,864	63,950	36,376		1,753,190
Washington Co. JVS	2,379	26	120		2,525
Total Schools	27,475,197	1,155,136	516,481	0	29,146,814
Athens City	615,134	25,666	118	133,895	774,813
Nelsonville City	376,055	24,218	5,498		405,771
Albany Village	77,972	2,575	1,539		82,086
Amesville Village	27,815	103	486		28,404
Buchtel Village	50,069	1,114	3,175		54,358
Chauncey Village	44,971	490	2,195		47,656
Coolville Village	36,427	1,026	1,162		38,615
Glouster Village	151,284	3,322	4,348	4,151	163,105
Jacksonville Village	54,720	374	2,132		57,226
Trimble Village	29,259	2,678	2,072	10,761	44,770
Total Municipalities	1,463,706	61,566	22,725	148,807	1,696,804
Alexander Township	238,061	3,557	8,159		249,777
Ames Township	168,539	2,448	5,392		176,379
Athens Township	879,948	23,542	15,406	120,294	1,039,190
Bern Township	79,829	507	1,548		81,884
Canaan Township	286,356	7,784	3,051		297,191
Carthage Township	98,499	3,430	4,976		106,905
Dover Township	255,940	2,373	9,728	49,082	317,123
Lee Township	214,686	2,495	3,950		221,131
Lodi Township	173,726	1,595	4,675	41,368	221,364
Rome Township	149,130	5,957	6,119		161,206
Trimble Township	118,192	3,489	5,725		127,406
Troy Township	173,528	2,831	7,735		184,094
Waterloo Township	188,027	1,789	11,888		201,704
York Township	288,643	13,335	10,686		312,664
Total Townships	3,313,104	75,132	99,038	210,744	3,698,018
County Wide Total	<u>\$45,949,138</u>	<u>\$1,755,809</u>	<u>\$935,340</u>	<u>\$359,551</u>	<u>\$48,999,838</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 2007)**

Entity	State Payments					Total
	Gasoline	Motor Vehicle License	Local Government	Public Utility Personal Property Reimbursement	General Personal Property Reimbursement	
General Fund		\$12,228	\$1,204,347	\$22,256	\$40,128	\$1,278,959
Co. Engineer	2,396,839	1,920,220				4,317,059
Children Services MR/DD				34,610	61,064	95,674
Ambulance Service				61,713	112,532	174,245
TB Levy				23,783	43,617	67,400
Senior Citizens				2,821	5,234	8,055
				4,925	13,085	18,010
Total County Offices and Agencies	2,396,839	1,932,448	1,204,347	150,108	275,660	5,959,402
Health Department				9,494	17,447	26,941
317 Board				36,142	82,545	118,687
(1)Total Outside Agencies				45,636	99,992	145,628
Athens City		109,444	690,834	5,901.00	25,279	831,458
Nelsonville City		52,270	136,922	7,504	14,308	211,004
Albany Village		9,191	20,648	1,656	1,539	33,034
Amesville Village		1,758	4,646	569	65	7,038
Buchtel Village		3,642	11,501	885	107	16,135
Chauncey Village		6,512	21,897	939	506	29,854
Coolville Village		3,654	12,857	533	404	17,448
Glouster Village		13,559	40,859	1,926	4,272	60,616
Jacksonville Village		3,727	10,627	1,148	749	16,251
Trimble Village		10,155	9,342	3,103	996	23,596
Total Municipalities	0	213,912	960,133	24,164	48,225	1,246,434
Alexander Township	88,980	22,820	18,424	1,456	2,933	134,613
Ames Township	88,980	14,678	10,790	828	635	115,911
Athens Township	102,709	42,977	39,907	12,743	16,415	214,751
Bern Township	88,980	13,299	8,924	202	520	111,925
Canaan Township	88,980	20,048	14,452	6,784	13,202	143,466
Carthage Township	88,980	22,549	16,159	518	1,008	129,214
Dover Township	88,980	25,814	21,614	3,040	4,080	143,528
Lee Township	88,980	17,184	13,110	1,155	1,862	122,291
Lodi Township	88,980	20,876	14,976	743	1,486	127,061
Rome Township	88,980	24,418	16,885	1,512	1,493	133,288
Trimble Township	88,980	16,770	14,025	1,692	7,418	128,885
Troy Township	88,980	23,051	17,305	2,165	1,638	133,139
Waterloo Township	88,980	21,101	18,655	1,724	254	130,714
York Township	88,980	19,302	14,906	14,867	9,196	147,251
Total Townships	1,259,449	304,887	240,132	49,429	62,140	1,916,037
County Wide Total	\$3,656,288	\$2,451,247	\$2,404,612	\$269,337	\$486,017	\$9,267,501

(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	\$35,335
Buchtel Water & Sewer	6,003
Trimble Waste Water	92,044
Hocking Con. Dist	164,603
Le-Ax Water	4,008
Tuppers Plains	1,337
Margrets Creek	4,625
Total Special Districts	\$307,955
Athens City	\$584,269
Nelsonville City	2
Coolville Village	12,852
Glouster Village	8,909
Jacksonville Village	2,338
Trimble Village	244
	\$608,614

Source: Athens County Auditor

(2) Special Assessments are net of any fees.