

Athens County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2018





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County Commissioners
Athens County
15 South Court Street
Athens, Ohio 45701

We have reviewed the *Independent Auditor's Report* of the Athens County, prepared by Julian & Grube, Inc., for the audit period January 1, 2018 through December 31, 2018. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them. In conjunction with the work performed by the Independent Public Accountant, the Auditor of State is issuing the following:

Finding for Recovery Repaid Under Audit

During the review of employee timesheets, the Board of Elections reported hours for a 9-day work week on some occasions. Upon further review and inquiry, the timecards used by the Board of Elections are set up as 8 days the first week (Saturday through Saturday) and 6 days the second week (Sunday through Friday). Because the County Auditor's payroll submission deadline each pay is mid-day on Friday at the end of the pay cycle. If an employee works additional time on that Friday, the BoE puts that additional time on the next pay cycle, which can create a 9-day week. As a result of extending the work week, coupled with the lack of internal controls, errors in calculating overtime resulted in the following over/(under) payments:

County Commissioners
 Athens County
 15 South Court Street
 Athens, Ohio 45701
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| | |
|-----------------------------------------------------|-------------|
| Debra Quivey, Director: | |
| Overpaid for pay period ending November 24 | 223 |
| Carol Perry, Clerk: | |
| Overpaid for pay period ending November 24 | 156 |
| Underpaid for pay period ending September 28 | <u>(31)</u> |
| Net overpayment | 125 |
| Olga Thomas, Clerk: | |
| Overpaid for pay period ending November 24 | 156 |
| Underpaid for pay period ending September 29 | <u>(46)</u> |
| Net overpayment | 110 |
| Philip Thomas, Temporary Worker: | |
| Overpaid for pay period ending November 10 | 143 |
| David Allen, Temporary Worker: | |
| Overpaid for pay period ending November 10 | 251 |
| Paul Moore, Temporary Worker (Director's Brother): | |
| Overpaid for pay period ending November 10 | 143 |
| Monte Quivey, Part-Time Worker (Director's Husband) | |
| Overpaid for pay period ending November 10 | 259 |
| Overpaid for pay period ending November 24 | <u>170</u> |
| Total overpayment | 429 |
| Carol Simons, Employee: | |
| Overpaid for pay period ending November 24 | 179 |

In accordance with the foregoing facts and authorities, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public money that has been illegally expended is hereby issued against Debra Quivey in the amount of \$223, against Carol Perry in the amount of \$125, against Olga Thomas in the amount of \$109, against Philip Thomas in the amount of \$143, against David Allen in the amount of \$251, against Paul Moore in the amount of \$143, against Monte Quivey in the amount of \$430, against Carol Simons in the amount of \$179 and in favor of the Athens County General Fund in the amount of \$1,603.

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On August 8, 2019, Director Debra Quivey and Assistant Director Penny Brooks repaid the entire amount of \$1,603 to the Athens County General Fund.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Athens County is responsible for compliance with these laws and regulations.



Keith Faber
Auditor of State
Columbus, Ohio

September 12, 2019

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ATHENS COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2018



Jill A. Thompson
Athens County Auditor

Ben Abfall
Chief Deputy Auditor

Tammi Goeglein
Executive Assistant

Heidi Easley
Real Estate Division
Manager

Sally Stump
Payroll Administrator

Prepared by:
Alan D. Ferguson, Financial Reporting Administrator
James Conrath, Financial Administrative Assistant
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Alex Knippa
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ATHENS COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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Introductory Section



Photos: Jeremy Stump



Jill A. Thompson

Athens County Auditor

Honorable Lenny Eliason
Honorable Charlie Adkins
Honorable Chris Chmiel

July 16, 2019

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our twenty-ninth Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2018. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and includes the reporting model as promulgated by GASB Statement No. 34. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. This CAFR will provide the necessary information to the taxpayers of Athens County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Athens County with sound financial information for future decision making.

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

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Athens County was organized into a separate political entity in 1805 and consists of fourteen townships, eight villages, and two cities. The County encompasses 506.8 square miles and has a population of approximately 65,818. The City of Athens is the County seat with an estimated population of 24,688.

The County has only those powers conferred upon it by the Ohio Revised Code. A three-member Board of Commissioners, elected at-large in even-numbered years for four-year overlapping terms, is the primary legislative and executive body of the County. The Auditor serves as the Chief Fiscal Officer, Chief Payroll Officer, Chief Property Assessor and Geographical Information System Administrator. The Treasurer collects property taxes and is the custodian of all funds. Other elected officials, serving four-year terms each, include the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder and Sheriff. Two Common Pleas Judges, a Probate-Juvenile Court Judge and a Court of Appeals Judge are also elected on a county-wide basis, serving six year terms. The department heads also help 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.

As the Chief Fiscal Officer, the County Auditor is responsible for maintaining and reporting of the financial records, the issuance of County warrants, and payment to creditors for liabilities incurred by the County. As the Chief Payroll Officer, she is the paymaster for all County employees. As the Chief Assessor she maintains the tax duplicate, abstracts, tax lists, and the tax rates for real estate and manufactured homes. The County Auditor administers tax reduction programs including Owner-Occupancy Tax Credits, Non-Business Tax Credits, Homestead Exemption Program and the Current Agricultural Use Valuation Program. She also manages the apportionments, settlements and distribution of tax receipts to the appropriate political subdivisions. The County Auditor serves as the administrator of the Automatic Data Processing Board and as the County Sealer of Weights and Measures. The County Auditor is also responsible for the issuance of licenses and permits as required by statute including the sale of dog licenses. The auditor also serves as the Geographical Information System Administrator for the County as an appointment by the Board of Commissioners.

The County Treasurer serves as the custodian of, and investing authority for, all County funds, as specified by Ohio law. The Treasurer also works closely with the County's Investment Advisory Committee to direct the investing policies of the County.

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. The Athens County Children Services and the Athens County Board of Developmental Disabilities (Beacon School) are included within the reporting entity of the County. ATCO, Inc., the Athens County Port Authority and the Athens County Land Reutilization Corporation Inc., while they are separate legal entities, are each reflected as component units on the basic financial statements because of the significance of their financial relationships with the County.

The County Auditor serves as fiscal agent, but the County has no financial accountability for the following legally separate agencies: The Athens City-County General Health District, A.D.A.M.H.S. (317) Board, the Athens County Soil and Water Conservation District, the Regional Planning Commission, the Athens-Hocking Solid Waste District and SEPTA Correctional Facility. 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 City of Nelsonville is situated at the edge of the Hocking Hills Region. Nelsonville is a unique community steeped in the history of coal mining and brick making. It is home to the Hocking Valley Scenic Railway, the Rocky Outdoor Gear Store, Stuart's Opera House, the Historic Public Square, Hocking College, the Hockhocking Adena Bikeway and one-of-a-kind shops and galleries. It is known for its Starbrick-lined streets. Nelsonville continues to develop its tourism industry by hosting various events including the Nelsonville Music Festival and the annual Parade of the Hills Festival in its historic town square. OhioHealth Urgent Care is now serving the City of Nelsonville. Stuart's Opera House hosts over 75 events per year and has recently completed a major renovation. It is recognized as the cornerstone of the historic Public Square in Nelsonville, Ohio. The City government will soon be upgrading its phone and internet systems.

The City of Athens uses the "Essence of Athens", an economic development plan designed to boost the \$140 million tourism industry in Athens. The Athens County Convention and Visitor's Bureau has launched the first and only curated motorcycle trail that brings in visitors from all over the mid-west. The City of Athens has opened a new outdoor pool in June of 2018. Also, two new restaurants, the International House of Pancakes and Steak N Shake, opened in 2018.

Ohio University continues to play an important role in the economic development of Athens County. They have continued ongoing major construction projects on their Building Systems and Infrastructure, Academic and Programmatic Facilities, and Utility System Upgrades. Ohio University's future capital projects include \$56 million for the Heritage College of Osteopathic Medicine's Phase 1 and \$30.85 million for a Chilled Water Plant.

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 Plains-Chester Water District serve the rural areas of the County. The Trimble

Township Waste Water Treatment facility serves Trimble Township and the villages of Glouster, Jacksonville and Trimble. The Albany Village Sewer System serves the Village of Albany and its local area.

COUNTY GOVERNMENT INITIATIVES

In 2018, the Auditor's Geographical Informational System (GIS) division continued work with outside agencies further developing Athens County's GIS layers. Maintenance on the LBRS data and the County's parcel layers continues as they are always changing. The County's new web-mapping solution continues to grow and update with new features using ESRI's ArcGIS Online application. The GIS division also continues to update its new GIS data hub site, where you can access all of the web-mapping solutions and most of the County's GIS data.

The County Engineer repaired/replaced four bridges and replaced twenty-five culverts on various County roads in 2018. There were 0.6 miles of County roads chip and sealed with over seven miles of roads repaved.

The Auditor's office Real Estate Division uses iasWorld® solution which is a complete appraisal and tax administration software package that offers a Web-based, GIS-enabled toolset for managing the entire property tax life cycle. The office is in the midst of the 2020 reappraisal as the appraisers are finishing up their field visits to each property in Athens County and will soon begin recosting the tables in the iasWorld® system. The office launched a new website which includes Eagleview pictometry as an option for the property owners. The Auditor's office continues to utilize the latest technology to provide the residents of Athens County the best resources.

RELEVANT FINANCIAL POLICIES

Athens County is committed to sound financial planning, policies and procedures, and engages in a cooperative and collaborative approach with the Board of County Commissioners and Athens County's elected and appointed officials. The continued support and commitment of the elected officials of Athens County and the annual budget process, as well as prudent management of their annual spending, has allowed the County to ensure that current year resources are sufficient to fund current year expenditures. Expenditures are set based upon available resources with the County Commissioners determining the level of funding for each department or office within the primary government.

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

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

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

INTERNAL CONTROLS

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

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

bank accounts outside the County treasury. The individual offices and agencies are responsible for the transaction activity through and reconciliation of those accounts.

INDEPENDENT AUDIT

State statutes require an annual audit by independent accountants. The Ohio Auditor of State conducted the County's audit from 1991 to 2012. Beginning in 2013, the Ohio Auditor of State contracted the County's audit to a private independent public accounting firm for a three year period, which has been extended for an additional three years. In addition to meeting the requirements set forth in State statutes, the audit was designed to meet the requirements of the Federal Single Audit Act Amendments of 1996 and related Uniform Guidance. The independent auditor's report on the basic financial statements and combining statements and individual funds schedules is included in the Financial Section of the 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, 2017. 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 2018 Comprehensive Annual Financial Report of Athens County which follows the format of the reporting model required by GASB Statement No. 34 demonstrates the continual commitment to professionalism of the Athens County Auditor's Office. This report significantly increases the accountability of the management of the County to our taxpayers.

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

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

Sincerely,



Jill A. Thompson
Athens County Auditor



Government Finance Officers Association

**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, 2017

Christopher P. Morill

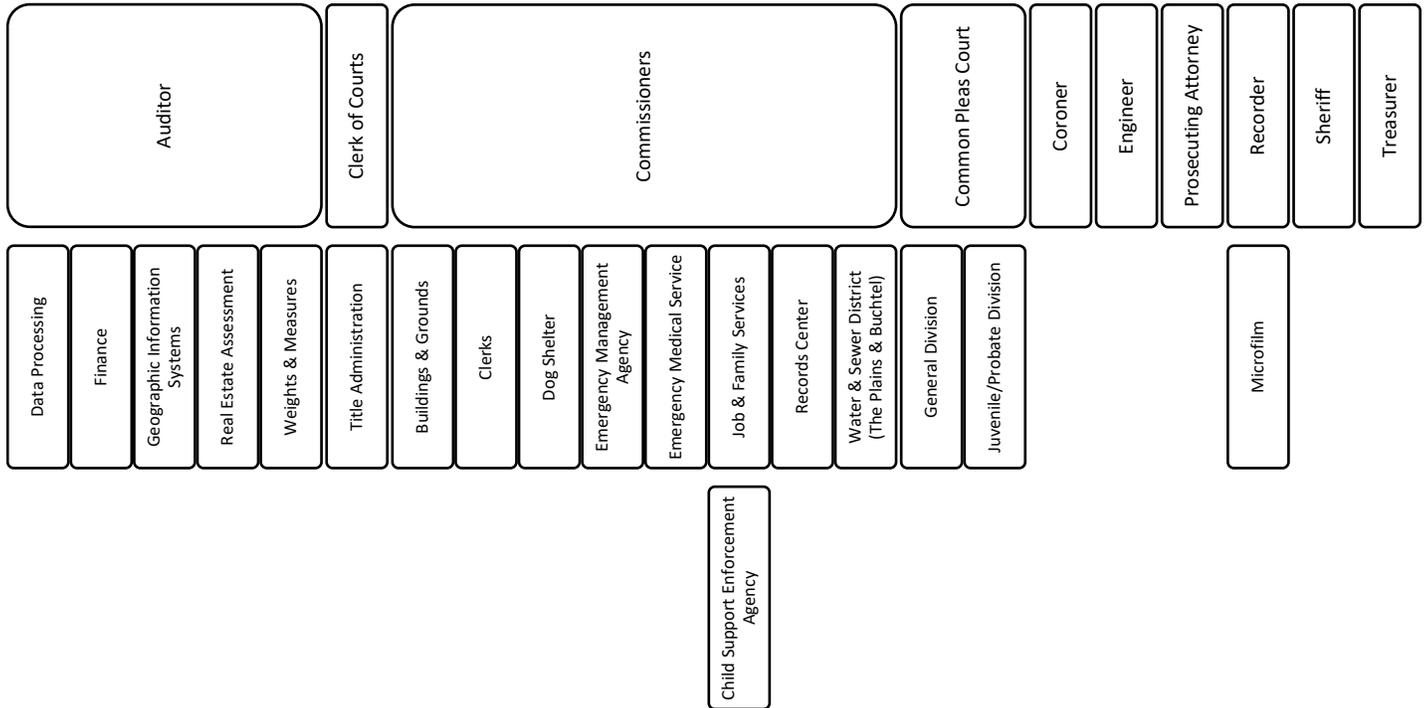
Executive Director/CEO

ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2018

| <u>ELECTED OFFICIALS</u> | <u>TITLE</u> | <u>TERM OF OFFICE</u> |
|--------------------------|------------------------------|-----------------------|
| Leonard R. Eliason | County Commissioner | 1/01/15 to 12/31/18 |
| Christopher T. Chmiel | County Commissioner | 1/03/17 to 1/02/21 |
| Charles R. Adkins | County Commissioner | 1/02/17 to 1/01/21 |
| Jill A. Thompson | County Auditor | 3/09/15 to 3/10/19 |
| Ric Wasserman | County Treasurer | 6/05/18 to 9/05/21 |
| Keller J. Blackburn | Prosecuting Attorney | 1/07/17 to 1/03/21 |
| R. Jeff Maiden | County Engineer | 1/07/17 to 1/03/21 |
| Jessica A. Markins | County Recorder | 1/07/17 to 1/03/21 |
| Carl T. Ortman | County Coroner | 1/07/17 to 1/03/21 |
| Tina Willis | Clerk of Courts | 8/18/18 to 1/03/21 |
| Pat Lang | Common Pleas Court Judge | 2/09/15 to 2/08/21 |
| George P. McCarthy | Common Pleas Court Judge | 1/01/17 to 12/31/22 |
| Robert W. Stewart | Probate/Juvenile Court Judge | 2/09/15 to 2/08/21 |
| Rodney Smith | Sheriff | 1/02/17 to 1/03/21 |

ORGANIZATIONAL CHART OF ATHENS COUNTY

Citizens of Athens County



Ex Officio & Appointed Boards

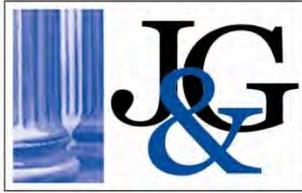


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Financial Section



Photos: Jim Downard



Julian & Grube, Inc.

Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

Independent Auditor's Report

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of ATCO, Inc., a discretely presented component unit of Athens County, which represents 12.78 percent, 12.16 percent, and 23.38 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units of Athens County. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to amounts included for ATCO, Inc., is based solely on the report of the other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of ATCO, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Athens County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Athens County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Job and Family Services, Road (MVGTT), Children Services, ACBDD (Beacon School), and Ambulance Service funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 5 to the financial statements, during 2018, Athens County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and had prior period adjustments due to a change in account estimates of its capital assets depreciable lives. We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis*, and schedules of net pension and other post-employment benefit liabilities and assets and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on Athens County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 16, 2019, on our consideration of Athens County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Athens County's internal control over financial reporting and compliance.



Julian & Grube, Inc.
July 16, 2019

ATHENS COUNTY, OHIO
Management Discussion & Analysis
For the Year Ended December 31, 2018
(Unaudited)

The discussion and analysis of Athens County's (the County) financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2018. 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 2018 are as follows:

Total assets and deferred outflows of resources of the County exceeded its total liabilities and deferred inflows of resources at December 31, 2018 by \$48,433,515.

The County's total net position decreased \$6,307,433 or 11.52% from 2017 to 2018.

Program revenues of governmental activities accounted for \$33,942,013 or 49.95% of total governmental activities revenue. General revenues accounted for \$34,016,638 or 50.05% of the total governmental activities revenue.

The County had \$74,334,732 in expenses related to governmental activities; \$33,942,013 of these expenses was offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and miscellaneous revenue of \$34,016,638 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,527,850 or 98.14% of total business-type activities revenue. General revenues accounted for \$28,907 or 1.86% of the total business-type activities revenue.

The County had \$1,488,109 in expenses related to business-type activities; \$1,527,850 of these expenses were offset by program specific charges for services. General revenues of \$28,907 were utilized to provide for these programs.

Among major funds, the General Fund had \$16,379,032 in revenues, \$15,773,953 in expenditures, and (\$814,560) in net transfers and other financing sources. The General Fund balance decreased by \$209,481 from \$5,744,106 to \$5,534,625.

In 2018, the County's governmental activities related outstanding bonds decreased by \$34,477 or 13.31% to \$224,619. The County's governmental activities related outstanding long-term notes decreased by \$53,252 or 11.37% to \$415,309. Total governmental activities related debt outstanding decreased in 2018 by \$87,729 to \$639,928.

In 2018, the County's business-type related outstanding bonds had a net decrease of \$61,651 or 6.40% to \$901,607, while the County's business-type activities related outstanding loans had a net increase of \$608,537 or 45.68% to \$1,940,805. Total business-type activities related debt outstanding increased in 2018 by \$546,886 to \$2,842,412.

USING THIS ANNUAL REPORT

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

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

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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 the County, the General Fund is the most significant of the major funds.

REPORTING THE COUNTY AS A WHOLE

Statement of Net Position and the Statement of Activities

One of the most important questions asked about the County's finances is "How did the County do financially during 2018?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

Component Units - The County's financial statements include financial data for ATCO, Inc., the Athens County Port Authority and the Athens County Land Reutilization Corporation Inc.. 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, Children Services Fund, ACBDD (Beacon School) Fund, Ambulance Service Fund and the County Capital Improvements Fund. The County's major proprietary funds are the Plains Sewer Fund and the Buchtel Sewer Fund.

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

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Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of these funds and the year-end balances available for spending. These funds are reported on the modified accrual accounting method that measures cash and all other financial assets that can be readily converted to cash.

The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided along with the financial resources available.

Because the focus of the governmental funds is more narrow than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental Statement of Revenues, Expenditures, and Changes in Fund Balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds - The County maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for sewer and water operations as well as for the Sheriff Academy Training Fund. Internal service funds are an accounting device used to accumulate and allocate cost internally among the County's various functions. The County uses internal service funds to account for its Employee Benefits Trust, JFS Self-Insurance and Workmen's Compensation Funds. Because these services predominately benefit governmental rather than business-type functions, they have 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.

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Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2018 compared to 2017:

Table 1
Net Position

| | Governmental | | Business-Type | | Total | |
|-------------------------------------|----------------------|----------------------|---------------------|---------------------|----------------------|----------------------|
| | Activities | | Activities | | | |
| | 2018 | Restated 2017 | 2018 | Restated 2017 | 2018 | Restated 2017 |
| <i>Assets:</i> | | | | | | |
| Current & Other Assets | \$ 48,866,382 | \$ 48,407,804 | \$ 1,344,704 | \$ 1,109,648 | \$ 50,211,086 | \$ 49,517,452 |
| Capital Assets, Net | 67,525,444 | 68,751,267 | 6,927,551 | 6,495,260 | 74,452,995 | 75,246,527 |
| Total Assets | <u>116,391,826</u> | <u>117,159,071</u> | <u>8,272,255</u> | <u>7,604,908</u> | <u>124,664,081</u> | <u>124,763,979</u> |
| Deferred Outflows of Resources | <u>9,443,374</u> | <u>17,104,753</u> | <u>79,740</u> | <u>133,781</u> | <u>9,523,114</u> | <u>17,238,534</u> |
| <i>Liabilities:</i> | | | | | | |
| Current & Other Liabilities | 21,363,216 | 1,998,647 | 317,339 | 168,066 | 21,680,555 | 2,166,713 |
| Long Term Liabilities | 37,807,057 | 67,944,159 | 3,104,425 | 2,774,434 | 40,911,482 | 70,718,593 |
| Total Liabilities | <u>59,170,273</u> | <u>69,942,806</u> | <u>3,421,764</u> | <u>2,942,500</u> | <u>62,592,037</u> | <u>72,885,306</u> |
| Total Deferred Inflows of Resources | <u>23,094,521</u> | <u>14,374,531</u> | <u>67,122</u> | <u>1,729</u> | <u>23,161,643</u> | <u>14,376,260</u> |
| <i>Net Position:</i> | | | | | | |
| Net Investment in Capital Assets | 63,190,845 | 63,962,662 | 4,085,139 | 4,199,734 | 67,275,984 | 68,162,396 |
| Restricted | 23,651,832 | 24,264,495 | - | - | 23,651,832 | 24,264,495 |
| Unrestricted | <u>(43,272,271)</u> | <u>(38,280,670)</u> | <u>777,970</u> | <u>594,726</u> | <u>(42,494,301)</u> | <u>(37,685,944)</u> |
| Total Net Position | <u>\$ 43,570,406</u> | <u>\$ 49,946,487</u> | <u>\$ 4,863,109</u> | <u>\$ 4,794,460</u> | <u>\$ 48,433,515</u> | <u>\$ 54,740,947</u> |

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting the net pension asset and deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability or net OPEB liability. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability (asset) and the net OPEB liability to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding

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pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the Statement of Net Position.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in net pension liability (asset) and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation, along with Capital Assets adjustments, had the effect of restating net position at December 31, 2017, from \$67,557,445 to \$49,946,487 for governmental activities and from \$4,925,852 to \$4,794,461 for business-type activities.

Current assets increased due primarily to increases in cash and cash equivalents, intergovernmental receivable and property taxes receivable.

Capital assets decreased due to the depreciation of capital assets during the current period.

Deferred Outflows decreased due to the calculation of net pension liabilities per GASB 68 and net OPEB liabilities per GASB 75.

Current liabilities increased due primarily to increases in accounts and intergovernmental payables.

Deferred Inflows increased due to increases in deferrals related to property taxes receivable, the calculation of net pension liabilities per GASB 68 and the calculation of net OPEB liabilities per GASB 75.

Long-term liabilities decreased which was the result of the net pension liability and the net OPEB liability.

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$48,433,515. By far, the largest portion of the County's net position (138.91%) 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

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be used to liquidate these liabilities. An additional portion of the County's net position represents resources that are subject to restrictions on how they can be used. These resources accounted for \$23,651,832 or 48.83% of total net position. The remaining deficit balance of (\$42,494,301) or (87.74%), which is unrestricted net position, may be used to meet the County's ongoing obligations to citizens and creditors. Total net position decreased in 2018 by \$6,307,432. As of December 31, 2018, the County is able to report a positive balance of \$43,570,406 for governmental type activities. For business-type activities, a positive net position balance of \$4,863,109 is reported.

Table 2 shows the changes in net position for the year 2018 compared to 2017.

Table 2
Changes in Net Position

| | Governmental | Business-Type | Total | Governmental | Business-Type | Total |
|-------------------------------------|----------------------|---------------------|----------------------|----------------------|---------------------|----------------------|
| | Activities | Activities | | Activities | Activities | |
| | 2018 | 2018 | | Restated 2017 | Restated 2017 | |
| <i>Revenues:</i> | | | | | | |
| <i>Program Revenues</i> | | | | | | |
| Charges for Services | \$ 5,830,077 | \$ 1,527,850 | \$ 7,357,927 | \$ 6,253,728 | \$ 1,593,384 | \$ 7,847,112 |
| Operating Grants and Contributions | 28,049,828 | - | 28,049,828 | 26,325,751 | - | 26,325,751 |
| Capital Grants and Contributions | 62,108 | - | 62,108 | 3,002,472 | - | 3,002,472 |
| Total Program Revenue | 33,942,013 | 1,527,850 | 35,469,863 | 35,581,951 | 1,593,384 | 37,175,335 |
| <i>General Revenues</i> | | | | | | |
| Property Taxes | 16,426,997 | - | 16,426,997 | 16,063,935 | - | 16,063,935 |
| Sales Tax | 7,865,640 | - | 7,865,640 | 8,615,763 | - | 8,615,763 |
| Grants and Entitlements | 2,265,848 | - | 2,265,848 | 2,418,926 | - | 2,418,926 |
| Investment Earnings | 740,085 | 2 | 740,087 | 493,662 | 6 | 493,668 |
| Miscellaneous | 6,718,068 | 28,905 | 6,746,973 | 5,100,485 | 40,409 | 5,140,894 |
| Total General Revenues | 34,016,638 | 28,907 | 34,045,545 | 32,692,771 | 40,415 | 32,733,186 |
| Total Revenues | 67,958,651 | 1,556,757 | 69,515,408 | 68,274,722 | 1,633,799 | 69,908,521 |
| <i>Program Expenses:</i> | | | | | | |
| <i>General Government</i> | | | | | | |
| Legislative and Executive | 11,359,457 | - | 11,359,457 | 16,020,874 | - | 16,020,874 |
| Judicial | 3,253,040 | - | 3,253,040 | 3,261,324 | - | 3,261,324 |
| Public Safety | 8,416,299 | - | 8,416,299 | 7,270,674 | - | 7,270,674 |
| Public Works | 8,581,423 | - | 8,581,423 | 6,809,651 | - | 6,809,651 |
| Health | 5,858,375 | - | 5,858,375 | 5,006,077 | - | 5,006,077 |
| Human Services | 36,353,126 | - | 36,353,126 | 33,675,697 | - | 33,675,697 |
| Conservation and Recreation | 294,651 | - | 294,651 | 33,909 | - | 33,909 |
| Economic Development and Assistance | 54,510 | - | 54,510 | - | - | - |
| Interest and Fiscal Charges | 163,851 | - | 163,851 | 213,415 | - | 213,415 |
| Plains Sewer | - | 453,439 | 453,439 | - | 423,063 | 423,063 |
| Plains Water | - | 611,887 | 611,887 | - | 780,978 | 780,978 |
| Buchtel Sewer | - | 261,005 | 261,005 | - | 249,080 | 249,080 |
| Buchtel Water | - | 161,778 | 161,778 | - | 129,246 | 129,246 |
| Sheriff Academy Training | - | - | - | - | 1,670 | 1,670 |
| Total Expenses | 74,334,732 | 1,488,109 | 75,822,841 | 72,291,621 | 1,584,037 | 73,875,658 |
| Change in Net Position | (6,376,081) | 68,648 | (6,307,433) | (4,016,899) | 49,762 | (3,967,137) |
| Net Position January 1 | 49,946,487 | 4,794,461 | 54,740,948 | N/A | N/A | N/A |
| Net Position December 31 | \$ 43,570,406 | \$ 4,863,109 | \$ 48,433,515 | \$ 49,946,487 | \$ 4,794,461 | \$ 54,740,948 |

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$231,558 computed under GASB 45. GASB 45 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$1,757,972. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

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| | Governmental Activities | Business-Type Activities | Total |
|--------------------------------------------------|----------------------------|-----------------------------|---------------------|
| Total 2018 program expenses under GASB 75 | \$ 74,334,732 | \$ 1,488,109 | \$ 75,822,841 |
| OPEB expense under GASB 75 | (1,743,379) | (14,593) | (1,757,972) |
| 2018 contractually required contribution | 3,332,190 | 26,055 | 3,358,245 |
| Adjusted 2018 program expenses | 75,923,543 | 1,499,571 | 77,423,114 |
| Total 2017 program expenses under GASB 45 | 72,291,621 | 1,584,037 | 73,875,658 |
| Increase in program expenses not related to OPEB | <u>\$ 3,631,922</u> | <u>\$ (84,466)</u> | <u>\$ 3,547,456</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 87.05% of the total governmental activities. Human Services, which accounts for 48.91% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by Job and Family Services, Board of Developmental Disabilities, Child Support Enforcement Agency and Children Services. Legislative and Executive expenses, which was 15.28% of the total, represents cost associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor and Recorder. Public Works, which accounts for 11.54% of the total, represents costs associated with the operation of the County Engineer in maintaining the County's roads and bridges. Public Safety, which represents 11.32% 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. Children Services and Board of Developmental Disabilities are partially supported by voted property tax levies. The operation of the Sheriff's Department is funded through the General Fund, while 911 Emergency Communication is funded through a sales tax. The most significant funding sources for the County Engineer are motor vehicle license fees and gasoline taxes.

As noted previously, the net position decreased \$6,376,081 or 12.77%. This is an increase from last year when net position increased \$4,016,899 or 8.02%. Total revenues decreased \$316,071 or 0.46% from last year and expenses increased \$2,043,111 or 2.83% from last year.

The major factors in the change in revenues are an increase in operating grants and contributions of \$1,724,077 or 6.55%, due to more State funds received by Road (MVGT), Children Services, CDBG and CSEA, a decrease in capital grants and contributions of \$2,940,364 or 97.93%, an increase of \$363,062 or 2.26% in property taxes, a \$423,651 or 6.77% decrease in charges for services, a \$246,423 or 49.92% increase in investment earnings and an increase of \$1,617,583 or 31.71% in miscellaneous revenues primarily in the General, Road (MVGT), and the ACBDD (Beacon School) funds.

Expenses increased by \$2,043,111 or 2.83% as a net result of a \$4,661,417 or 29.10% decrease in Legislative and Executive as a result of General Fund expenses; an increase of \$2,677,429 or 7.95% in Human Services due to increases in expenses for Veteran Services, Job and Family Services personnel expenses and ACBDD expenses, a \$1,145,625 or 15.76% increase in Public Safety due primarily to increases in equipment and contract service expenses for 911 Emergency Communications, a \$1,771,772 or 26.02% increase in Public Works mainly due to an increase in Road (MVGT) contract expenses for bridge repairs and a \$852,298 or 17.03% increase in Health due primarily to the Ambulance Service Fund.

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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 2018 | Net Cost of Services 2018 |
|-----------------------------|-----------------------------------|---------------------------------|
| General Government | | |
| Legislative and Executive | \$ 11,359,457 | \$ 7,877,690 |
| Judicial | 3,253,040 | 2,091,945 |
| Public Safety | 8,416,299 | 7,074,030 |
| Public Works | 8,581,423 | 2,511,488 |
| Health | 5,858,375 | 3,949,270 |
| Human Services | 36,353,126 | 16,437,392 |
| Conservation and Recreation | 294,651 | 232,543 |
| Economic Development | 54,510 | 54,510 |
| Interest and Fiscal Charges | 163,851 | 163,851 |
| | <u>\$ 74,334,732</u> | <u>\$ 40,392,719</u> |
| Total Expenses | | |

It should be noted that 45.66% of the costs of services for governmental activities are derived from program revenues including charges for services, operating grants, capital grants and other contributions. The \$16,437,392 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Board of Developmental Disabilities and Children Services. For 2018, the net cost of providing these Human Services was only 45.22% of total cost.

For Legislative and Executive, the \$7,877,690 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. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$26,455,451 (5.69% is unassigned), an increase of \$155,992 or 0.59% from last year. Increases in the Job and Family Services, Road (MVG), Children Services, and County Capital Improvement funds more than offset decreases in the General, ACBDD (Beacon School), Ambulance Service and other nonmajor funds, leading to this increase.

The General Fund is the primary operating fund of the County. At the end of 2018, the total fund balance in the General Fund was \$5,534,625 of which \$2,069,785 was unassigned. During the year, revenues exceeded expenditures by \$605,079. Planned transfers to various other funds mainly for debt payments and capital projects and the inception of capital leases increased the change in fund balance to a decrease of \$209,481. This decrease was due mainly to a decrease in sales tax revenue and an increase in planned transfers-out.

ATHENS COUNTY, OHIO
Management Discussion & Analysis
For the Year Ended December 31, 2018
(Unaudited)

For the other major funds of the County's governmental funds, the Job and Family Services Fund balance increased by \$679,604 or 68.83% in 2018 due to increased revenues and decreased expenditures. The Road (MVGT) Fund balance increased by \$380,278 or 22.24% due to increased revenues, while the Children Services Fund balance increased by \$88,131 or 2.96% , and the ACBDD (Beacon School) Fund balance decreased by \$120,783 or 2.41%, due to a decrease in revenues in 2018. Finally, the Ambulance Service Fund balance decreased by \$320,199 or 11.86% due to a decrease in charges for services revenue and increased expenditures, while the County Capital Improvements Fund balance increased \$117,217 or 18.69% due to a decrease in expenses.

Proprietary Funds

The County's enterprise funds are the Plains and Buchtel Water and Sewer funds, Rural Solid Waste, Athens County Solid Waste and Sheriff Academy Training. The County provides water and sewer services to over two thousand customers in The Plains and Buchtel. Net position of the enterprise funds at year end was \$4,863,109, of which \$777,970 was unrestricted.

The County's two major enterprise funds are the Plains Sewer and the Buchtel Sewer Funds which, at year end, had net position of \$2,680,709 with \$469,879 of that unrestricted and \$1,491,590 of which (\$38,146) was unrestricted, respectively. During 2018, the Plains Sewer Fund net position decreased by \$11,516 or 0.43%, while the Buchtel Sewer Fund net position decreased by \$63,321 or 4.07%.

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 \$13,624,405 representing a \$216,667 increase from the original budgeted estimates of \$13,407,738. The final budget reflected a 1.62% increase from the original budgeted amount.

There was a 15.63% positive variance in actual revenues as compared to the final budget in the General Fund. This was due to the receipt of unanticipated sales tax, intergovernmental, charges for services, interest revenues and other revenues.

For the General Fund, the final budget basis expenditures were \$16,138,795 representing a decrease of \$163,365 or 1.00% from the original budget.

There was a 5.64% positive variance in actual expenditures as compared to the final budget in the General Fund. This was due to the fact that the various departments kept their spending levels below their appropriations.

Capital Assets and Debt Administration

Capital Assets - The County's net investment in capital assets for governmental and business-type activities as of December 31, 2018, amounts to \$67,275,984 (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 2018 fiscal year. In 2018, there were additional costs of \$1,139,658 incurred for various construction projects.

During 2018, various roads were resurfaced and bridges improved or replaced bringing the infrastructure investment of the County to a total of \$84,841,804.

ATHENS COUNTY, OHIO
Management Discussion & Analysis
For the Year Ended December 31, 2018
(Unaudited)

Long-term Debt - At December 31, 2018, the County had total bonded debt outstanding of \$224,619. The County's long-term bonded debt decreased by \$34,477 (13.31%), while its long-term notes decreased by \$53,252 (11.37%) during 2018.

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

In addition to the bonded debt, notes, 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 2018 was 6.00%, which was slightly increased from the rate of 5.50% the previous December. This was above both the national rate of 3.70%, and the state unemployment rate of 4.80% respectively, for that same month.

Athens County is the home of Ohio University and Hocking College, and has a significant agricultural presence. The County's \$1,127,291,900 tax base has grown at an average annual rate of 3.74% over the last five years. This growth is attributed to the new construction that has occurred over the last five years and the revaluation of property within the County to reflect current fair market values.

Revenue from the County's 1.25% sales tax, the largest revenue source for the County's General Fund and 911 Emergency Communication Fund, has grown at an average annual rate of 1.25% over the past five years. As of May 2019, sales tax is down 7.07% from 2018 due to sales tax on Medicare services no longer being collected.

Investment earnings in 2018 increased \$246,419 or 49.92% from 2017. Total investment earnings for all funds totaled \$740,087 in 2018, up from \$493,668 in 2017 mainly due to a continuation of a new investment policy.

Requests for Information

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

ATHENS COUNTY, OHIO

Statement of Net Position

December 31, 2018

| | Primary Government | | | Component Units | | |
|--------------------------------------------------|----------------------------|-----------------------------|----------------------|-------------------|------------------------------|---------------------------------------------------------|
| | Governmental Activities | Business-Type Activities | Total | ATCO Inc. | Athens Co. Port Authority | Athens County Land Reurilization Corporation Inc. |
| Assets | | | | | | |
| Cash and Cash Equivalents | \$ 22,941,330 | \$ 808,349 | \$ 23,749,679 | \$ 291,817 | \$ 623,879 | \$ 149,927 |
| Cash and Cash Equivalents in Segregated Accounts | 94,708 | 125,197 | 219,905 | - | - | - |
| <i>Receivables:</i> | | | | | | |
| Property Taxes | 15,894,647 | - | 15,894,647 | - | - | - |
| Sales Taxes | 1,270,705 | - | 1,270,705 | - | - | - |
| Accounts | 611,010 | 161,900 | 772,910 | 24,620 | 6,075 | - |
| Special Assessments | - | 130,791 | 130,791 | - | - | - |
| Accrued Interest | 120,813 | - | 120,813 | - | 767 | - |
| Loans | 240,310 | - | 240,310 | - | - | - |
| Intergovernmental | 6,625,705 | 23,895 | 6,649,600 | - | - | - |
| Internal Balance | 484 | (484) | - | - | - | - |
| Due From Component Unit | 651 | - | 651 | - | - | - |
| Due from Primary Government | - | - | - | 16,544 | - | - |
| Materials and Supplies Inventory | 429,979 | 89,477 | 519,456 | - | - | - |
| Prepaid Items | 544,161 | 5,579 | 549,740 | - | - | - |
| Net OPEB Asset | 91,879 | - | 91,879 | - | - | - |
| Assets Held for Resale | - | - | - | - | - | 161,180 |
| Nondepreciable Capital Assets | 2,295,467 | 1,888,866 | 4,184,333 | - | 322,940 | - |
| Depreciable Capital Assets, Net | 65,229,977 | 5,038,685 | 70,268,662 | - | 1,005,751 | 2,072 |
| Total Assets | 116,391,826 | 8,272,255 | 124,664,081 | 332,981 | 1,959,412 | 313,179 |
| Deferred Outflows of Resources | 9,443,374 | 79,740 | 9,523,114 | - | - | - |
| Liabilities | | | | | | |
| Accounts Payable | 320,245 | 27,556 | 347,801 | 404 | - | - |
| Contracts Payable | 594,491 | 42,744 | 637,235 | - | - | - |
| Accrued Wages and Benefits | 557,590 | 4,908 | 562,498 | 7,857 | - | - |
| Matured Compensated Absences Payable | 25,693 | - | 25,693 | - | - | - |
| Intergovernmental Payable | 633,696 | 59,975 | 693,671 | 1,924 | 1,120 | - |
| Accrued Interest Payable | - | 22,440 | 22,440 | - | - | - |
| Deposits Held and Due to Others | 5,963 | - | 5,963 | 7,625 | - | - |
| Matured Bonds Payable | 17,000 | - | 17,000 | - | - | - |
| Matured Interest Payable | 10,560 | 165 | 10,725 | - | - | - |
| Due to Component Unit | 16,544 | - | 16,544 | - | - | - |
| Due to Primary Government | - | - | - | 651 | - | - |
| <i>Long Term Liabilities:</i> | | | | | | |
| Due Within One Year | 2,230,963 | 96,719 | 2,327,682 | - | - | - |
| Due In More Than One Year | | | | | | |
| Net Pension Liability | 29,657,971 | 236,232 | 29,894,203 | - | - | - |
| Net OPEB Liability | 19,181,434 | 159,551 | 19,340,985 | - | - | - |
| Other Amounts Due in More Than One Year | 5,918,123 | 2,771,474 | 8,689,597 | - | - | - |
| Total Liabilities | 59,170,273 | 3,421,764 | 62,592,037 | 18,461 | 1,120 | - |
| Deferred Inflows of Resources | 23,094,521 | 67,122 | 23,161,643 | - | - | - |
| Net Position | | | | | | |
| Net Investment in Capital Assets | 63,190,845 | 4,085,139 | 67,275,984 | - | 1,328,691 | - |
| <i>Restricted for:</i> | | | | | | |
| Job and Family Services | 2,166,528 | - | 2,166,528 | - | - | - |
| Road and Bridge Services | 3,416,407 | - | 3,416,407 | - | - | - |
| Children Services | 3,161,320 | - | 3,161,320 | - | - | - |
| Developmental Disabilities Services | 5,290,646 | - | 5,290,646 | - | - | - |
| Ambulance Service | 2,452,567 | - | 2,452,567 | - | - | - |
| Capital Projects | 1,114,854 | - | 1,114,854 | - | - | - |
| General Government: | | | | | | |
| Legislative and Executive | 1,152,894 | - | 1,152,894 | - | - | - |
| Judicial | 346,352 | - | 346,352 | - | - | - |
| Public Safety | 1,979,032 | - | 1,979,032 | - | - | - |
| Public Works | 47,495 | - | 47,495 | - | - | - |
| Health | 1,275,988 | - | 1,275,988 | - | - | - |
| Human Services | 764,798 | - | 764,798 | - | - | - |
| Consevation and Recreation | 31,472 | - | 31,472 | - | - | - |
| Economic Development and Assistance | 451,479 | - | 451,479 | - | - | - |
| ATCO Inc. | - | - | - | 11,121 | - | - |
| Unrestricted | (43,272,271) | 777,970 | (42,494,301) | 303,399 | 629,601 | 313,179 |
| Total Net Position | \$ 43,570,406 | \$ 4,863,109 | \$ 48,433,515 | \$ 314,520 | \$ 1,958,292 | \$ 313,179 |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

Statement of Activities

For the Year Ended December 31, 2018

| | Program Revenues | | | | Net (Expense) Revenue and Change in Net Position | | | | | | |
|--------------------------------------------------------------|-------------------|----------------------|------------------------------------|----------------------------------|--------------------------------------------------|--------------------------|----------------------|-------------------|------------------------------|---------------------------------------------------|----------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government | | | Component Units | | | |
| | | | | | Governmental Activities | Business-Type Activities | Total | ATCO, Inc. | Athens County Port Authority | Athens County Land Reutilization Corporation Inc. | |
| Primary Government | | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | | |
| <i>General Government:</i> | | | | | | | | | | | |
| Legislative and Executive | 11,359,457 | \$ 2,575,468 | \$ 906,299 | \$ - | \$ (7,877,690) | \$ - | \$ (7,877,690) | \$ - | \$ - | \$ - | \$ - |
| Judicial | 3,253,040 | 919,510 | 241,585 | - | (2,091,945) | - | (2,091,945) | - | - | - | - |
| Public Safety | 8,416,299 | 445,535 | 896,734 | - | (7,074,030) | - | (7,074,030) | - | - | - | - |
| Public Works | 8,581,423 | 112,517 | 5,957,418 | - | (2,511,488) | - | (2,511,488) | - | - | - | - |
| Health | 5,858,375 | 1,560,995 | 348,110 | - | (3,949,270) | - | (3,949,270) | - | - | - | - |
| Human Services | 36,353,126 | 216,052 | 19,699,682 | - | (16,437,392) | - | (16,437,392) | - | - | - | - |
| Conservation and Recreation | 294,651 | - | - | 62,108 | (232,543) | - | (232,543) | - | - | - | - |
| Economic Development and Assistance | 54,510 | - | - | - | (54,510) | - | (54,510) | - | - | - | - |
| Interest and Fiscal Charges | 163,851 | - | - | - | (163,851) | - | (163,851) | - | - | - | - |
| <i>Total Governmental Activities</i> | <u>74,334,732</u> | <u>5,830,077</u> | <u>28,049,828</u> | <u>62,108</u> | <u>(40,392,719)</u> | <u>-</u> | <u>(40,392,719)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Business-Type Activities: | | | | | | | | | | | |
| Plains Sewer | 453,439 | 437,060 | - | - | - | (16,379) | (16,379) | - | - | - | - |
| Plains Water | 611,887 | 715,659 | - | - | - | 103,772 | 103,772 | - | - | - | - |
| Buchtel Sewer | 261,005 | 196,763 | - | - | - | (64,242) | (64,242) | - | - | - | - |
| Buchtel Water | 161,778 | 178,368 | - | - | - | 16,590 | 16,590 | - | - | - | - |
| Sheriff Academy Training | - | - | - | - | - | - | - | - | - | - | - |
| <i>Total Business-Type Activities</i> | <u>1,488,109</u> | <u>1,527,850</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>39,741</u> | <u>39,741</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Total Primary Government</i> | <u>75,822,841</u> | <u>\$ 7,357,927</u> | <u>\$ 28,049,828</u> | <u>\$ 62,108</u> | <u>(40,392,719)</u> | <u>39,741</u> | <u>(40,352,978)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Component Units: | | | | | | | | | | | |
| ATCO, Inc. | 199,975 | \$ 126,363 | \$ 6,544 | \$ - | - | - | - | (67,068) | - | - | - |
| Athens County Port Authority | 188,608 | 226,500 | - | 102,715 | - | - | - | - | 140,607 | - | - |
| Athens County Land Reutilization Corp. | 19,873 | - | 151,872 | - | - | - | - | - | - | - | 131,999 |
| <i>Total Component Units</i> | <u>408,456</u> | <u>\$ 352,863</u> | <u>\$ 158,416</u> | <u>\$ 102,715</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(67,068)</u> | <u>140,607</u> | <u>-</u> | <u>131,999</u> |
| General Revenues | | | | | | | | | | | |
| Property Taxes Levied for: | | | | | | | | | | | |
| General Fund | | | | | 2,374,218 | - | 2,374,218 | - | - | - | - |
| Children Services | | | | | 3,819,913 | - | 3,819,913 | - | - | - | - |
| ACBDD | | | | | 6,820,951 | - | 6,820,951 | - | - | - | - |
| Ambulance Service | | | | | 2,529,683 | - | 2,529,683 | - | - | - | - |
| Other Purposes | | | | | 882,232 | - | 882,232 | - | - | - | - |
| Sales Tax Levied for: | | | | | | | | | | | |
| General Fund | | | | | 6,393,217 | - | 6,393,217 | - | - | - | - |
| 911 Emergency Communications | | | | | 1,472,423 | - | 1,472,423 | - | - | - | - |
| Grants and Entitlements not restricted to Specific Programs | | | | | 2,265,848 | - | 2,265,848 | - | - | - | 20,000 |
| Gain on Sale of Capital Assets | | | | | | | | 2,500 | | | |
| Investment Earnings | | | | | 740,085 | 2 | 740,087 | 394 | 2,187 | - | - |
| Miscellaneous | | | | | 6,718,068 | 28,905 | 6,746,973 | 68,435 | 5,000 | 161,180 | - |
| <i>Total General Revenues</i> | | | | | <u>34,016,638</u> | <u>28,907</u> | <u>34,045,545</u> | <u>71,329</u> | <u>7,187</u> | <u>181,180</u> | <u>-</u> |
| Change in Net Position | | | | | (6,376,081) | 68,648 | (6,307,433) | 4,261 | 147,794 | 313,179 | - |
| Net Position at Beginning of Year as Restated - (See Note 5) | | | | | 49,946,487 | 4,794,461 | 54,740,948 | 310,259 | 1,810,498 | - | - |
| Net Position at End of Year | | | | | <u>\$ 43,570,406</u> | <u>\$ 4,863,109</u> | <u>\$ 48,433,515</u> | <u>\$ 314,520</u> | <u>\$ 1,958,292</u> | <u>\$ 313,179</u> | <u>-</u> |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2018**

| | General | Job & Family Services | Road (MVGIT) | Children Services | ACBDD (Beacon School) | Ambulance Service | County Capital Improvements | Other Governmental Funds | Total Governmental Funds |
|--------------------------------------------------------------|---------------------|-----------------------|---------------------|---------------------|-----------------------|---------------------|-----------------------------|--------------------------|--------------------------|
| Assets: | | | | | | | | | |
| Cash and Cash Equivalents | \$ 3,710,926 | \$ 678,772 | \$ 475,179 | \$ 3,206,488 | \$ 4,976,855 | \$ 1,777,539 | \$300,000 | \$ 7,132,861 | \$ 22,258,620 |
| Cash and Cash Equivalents in Segregated Accounts | 63,683 | - | 6 | 6,117 | - | - | - | 24,902 | 94,708 |
| Receivables: | | | | | | | | | |
| Property Taxes | 2,279,186 | - | - | 3,553,010 | 6,739,565 | 2,502,000 | - | 820,886 | 15,894,647 |
| Sales Tax | 1,016,592 | - | - | - | - | - | - | 254,113 | 1,270,705 |
| Accounts | 9,280 | - | 50 | - | 930 | 600,750 | - | - | 611,010 |
| Accrued Interest | 120,813 | - | - | - | - | - | - | - | 120,813 |
| Loans | - | - | - | - | - | - | - | 240,310 | 240,310 |
| Interfund | 578,635 | 235,826 | 366,945 | 1,914 | - | - | - | 118,863 | 1,302,183 |
| Intergovernmental | 936,509 | 1,725,188 | 2,584,878 | 417,842 | 373,681 | 72,292 | - | 515,315 | 6,625,705 |
| Due from Component Unit | - | - | - | - | 651 | - | - | - | 651 |
| Materials and Supplies Inventory | 17,195 | 6,917 | 313,420 | - | - | 90,332 | - | 2,115 | 429,979 |
| Prepaid Items | 164,497 | 18,601 | 5,233 | 22,700 | 34,331 | 3,605 | - | 41,080 | 290,047 |
| Total Assets | \$ 8,897,316 | \$ 2,665,304 | \$ 3,745,711 | \$ 7,208,071 | \$ 12,126,013 | \$ 5,046,518 | \$ 300,000 | \$ 9,150,445 | \$ 49,139,378 |
| Liabilities: | | | | | | | | | |
| Accounts Payable | \$ 80,176 | \$ 38,505 | \$ 65,082 | \$ 31,214 | \$ 11,419 | \$ 3,345 | \$ - | \$ 90,504 | \$ 320,245 |
| Contracts Payable | 64,618 | 97,466 | 17,410 | 198,335 | 34,766 | - | - | 176,968 | 589,563 |
| Accrued Wages and Benefits | 144,947 | 82,904 | 32,819 | 83,112 | 90,592 | 58,604 | - | 64,612 | 557,590 |
| Matured Compensated Absences Payable | - | 4,270 | - | 16,893 | 1,086 | - | - | 3,444 | 25,693 |
| Interfund Payable | 2,584 | 12,795 | - | 28,643 | - | - | 809,911 | 447,766 | 1,301,699 |
| Intergovernmental Payable | 251,023 | 82,663 | 19,163 | 41,806 | 53,031 | 33,046 | - | 128,556 | 609,288 |
| Due to Component Unit | - | - | - | - | 16,544 | - | - | - | 16,544 |
| Deposits Held and Due to Others | 5,963 | - | - | - | - | - | - | - | 5,963 |
| Matured Bonds Payable | - | - | - | - | - | - | - | 17,000 | 17,000 |
| Matured Interest Payable | - | - | - | - | - | - | - | 10,560 | 10,560 |
| Total Liabilities | 549,311 | 318,603 | 134,474 | 400,003 | 207,438 | 94,995 | 809,911 | 939,410 | 3,454,145 |
| Deferred Inflows of Resources | 2,813,380 | 679,665 | 1,521,227 | 3,747,210 | 7,031,074 | 2,572,392 | - | 864,834 | 19,229,782 |
| Fund Balances: | | | | | | | | | |
| Nonspendable | 304,202 | 25,518 | 318,653 | 22,700 | 34,331 | 93,937 | - | 43,195 | 842,536 |
| Restricted | - | 1,641,518 | 1,771,357 | 3,038,158 | 4,853,170 | 2,285,194 | - | 6,287,114 | 19,876,511 |
| Committed | - | - | - | - | - | - | - | 114,959 | 114,959 |
| Assigned | 3,160,638 | - | - | - | - | - | - | 955,463 | 4,116,101 |
| Unassigned | 2,069,785 | - | - | - | - | - | (509,911) | (54,530) | 1,505,344 |
| Total Fund Balances (Deficits) | 5,534,625 | 1,667,036 | 2,090,010 | 3,060,858 | 4,887,501 | 2,379,131 | (509,911) | 7,346,201 | 26,455,451 |
| Total Liabilities, Deferred Inflows and Fund Balances | \$ 8,897,316 | \$ 2,665,304 | \$ 3,745,711 | \$ 7,208,071 | \$ 12,126,013 | \$ 5,046,518 | \$ 300,000 | \$ 9,150,445 | \$ 49,139,378 |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

**Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2018**

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| Total Governmental Fund Balances | \$ 26,455,451 |
| Amounts reported for governmental activities in the Statement of Net Position are different because: | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | 67,525,444 |
| Other long-term assets are not available to pay for current-period expenditures and are therefore deferred inflows to the funds: | |
| Intergovernmental Revenue | 3,333,555 |
| Property Taxes | 1,111,494 |
| Charge for Service | 1,580 |
| Total | 4,446,629 |
| Internal service funds are used by management to pay insurance costs. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position. | 907,488 |
| 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 | (639,927) |
| Accrued Interest Payable | - |
| Capital Leases Payable | (3,690,286) |
| Landfill Post-Closure Costs Payable | (1,699,066) |
| Compensated Absences | (2,115,422) |
| Total | (8,149,086) |
| The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the governmental funds: | |
| Deferred Outflows - Pension | 7,678,873 |
| Deferred Inflows - Pension | (6,741,405) |
| Net Pension Liability | (29,657,971) |
| Deferred Outflows - OPEB | 1,764,501 |
| Deferred Inflows - OPEB | (1,569,963) |
| Net OPEB Liability | (19,181,434) |
| Net OPEB Asset | 91,879 |
| Total | (47,615,520) |
| Net Position of Governmental Activities | \$ 43,570,406 |

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2018

| | General | Job & Family Services | Road (MVGT) | Childrens Services | ACBDD (Beacon School) | Ambulance Service | County Capital Improvements | Other Governmental Funds | Total Governmental Funds |
|-----------------------------------------------|-------------------|-----------------------|------------------|--------------------|-----------------------|-------------------|-----------------------------|--------------------------|--------------------------|
| Revenues: | | | | | | | | | |
| Property Taxes | \$ 2,378,371 | \$ - | \$ - | \$ 3,833,557 | \$ 6,814,937 | \$ 2,530,825 | \$ - | \$ 885,373 | \$ 16,443,063 |
| Sales Tax | 6,393,217 | - | - | - | - | - | - | 1,472,423 | 7,865,640 |
| Intergovernmental | 2,256,838 | 9,640,017 | 4,800,163 | 4,369,584 | 3,465,620 | 146,847 | - | 6,522,248 | 31,201,317 |
| Charges for Services | 2,486,096 | - | - | 186,360 | 8,761 | 1,349,274 | - | 1,411,708 | 5,442,199 |
| Licenses and Permits | 3,333 | - | - | - | - | - | - | 160,288 | 163,621 |
| Fines and Forfeitures | 108,685 | - | 38,773 | - | - | - | - | 76,799 | 224,257 |
| Interest | 730,925 | - | 1,608 | - | - | - | - | 587 | 733,120 |
| Other Revenues | 2,021,567 | 7,337 | 1,685,843 | 225,718 | 320,098 | 55,025 | 126,094 | 1,296,748 | 5,738,430 |
| Total Revenue | 16,379,032 | 9,647,354 | 6,526,387 | 8,615,219 | 10,609,416 | 4,081,971 | 126,094 | 11,826,174 | 67,811,647 |
| Expenditures: | | | | | | | | | |
| <i>Current:</i> | | | | | | | | | |
| <i>General Government:</i> | | | | | | | | | |
| Legislative and Executive | 7,609,769 | - | - | - | - | - | - | 1,997,302 | 9,607,071 |
| Judicial | 2,645,009 | - | - | - | - | - | - | 297,345 | 2,942,354 |
| Public Safety | 4,146,221 | - | - | - | - | - | - | 3,266,687 | 7,412,908 |
| Public Works | 79,000 | - | 5,967,586 | - | - | - | - | 1,214,327 | 7,260,913 |
| Health | 392,059 | - | - | - | - | 4,405,921 | - | 572,564 | 5,370,544 |
| Human Services | 533,262 | 9,084,145 | - | 8,563,920 | 10,731,128 | - | - | 4,343,485 | 33,255,940 |
| Conservation and Recreation | 4,502 | - | - | - | - | - | - | 250,756 | 255,258 |
| Economic Development and Assistance | - | - | - | - | - | - | - | 54,510 | 54,510 |
| Capital Outlay | - | - | - | - | - | - | 28,224 | 820,961 | 849,185 |
| <i>Debt Service:</i> | | | | | | | | | |
| Principal Retirement | 246,071 | - | 127,676 | - | - | - | - | 156,708 | 530,455 |
| Interest and Fiscal Charges | 118,060 | - | 2,867 | - | - | - | 14,908 | 28,642 | 164,477 |
| Total Expenditures | 15,773,953 | 9,084,145 | 6,098,129 | 8,563,920 | 10,731,128 | 4,405,921 | 43,132 | 13,003,287 | 67,703,615 |
| Excess of Revenues Over (Under) Expenditures | 605,079 | 563,209 | 428,258 | 51,299 | (121,712) | (323,950) | 82,962 | (1,177,113) | 108,032 |
| Other Financing Sources (Uses): | | | | | | | | | |
| Sale of Capital Assets | 1,001 | - | - | - | 929 | 3,751 | - | - | 5,681 |
| Inception of Capital Leases | 4,447 | - | - | 36,832 | - | - | - | - | 41,279 |
| Transfers - In | - | 116,395 | - | - | - | - | 34,255 | 717,338 | 867,988 |
| Transfers - Out | (820,008) | - | (47,980) | - | - | - | - | - | (867,988) |
| Total Other Sources (Uses) | (814,560) | 116,395 | (47,980) | 36,832 | 929 | 3,751 | 34,255 | 717,338 | 46,960 |
| Net Change in Fund Balances | (209,481) | 679,604 | 380,278 | 88,131 | (120,783) | (320,199) | 117,217 | (459,775) | 154,992 |
| Fund Balances (Deficits) at Beginning of Year | 5,744,106 | 987,432 | 1,709,732 | 2,972,727 | 5,008,284 | 2,699,330 | (627,128) | 7,805,976 | 26,300,459 |
| Fund Balances (Deficits) at End of Year | \$ 5,534,625 | \$ 1,667,036 | \$ 2,090,010 | \$ 3,060,858 | \$ 4,887,501 | \$ 2,379,131 | \$ (509,911) | \$ 7,346,201 | \$ 26,455,451 |

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, 2018

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| Net Change in Fund Balances - Total Governmental Funds | \$ 154,992 |
| 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 depreciation exceeded capital outlay in the current period: | |
| Capital Outlay | 3,239,905 |
| Depreciation | <u>(4,170,761)</u> |
| Total | (930,856) |
| 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. | (294,967) |
| Revenues in the Statement of Activities that do not provide current financial resources are not reported in the funds: | |
| Intergovernmental Revenue | (823,245) |
| Property Taxes | <u>(44,049)</u> |
| Total | (867,294) |
| Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. | 530,455 |
| In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. | 627 |
| 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. | (459) |
| 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. | 115,471 |
| Other financing sources in the governmental funds that increase long-term liabilities in the Statement of Net Position are not reported as revenues in the Statement of Activities. | (41,279) |
| Contractually required contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred revenues. | 3,256,847 |
| Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. | (8,465,991) |
| Internal service funds are used by management to pay workers compensation, self-insurance and excess insurance costs. These fund are not included in the governmental funds and pension related reconciliations. | <u>166,373</u> |
| Change in Net Position of Governmental Activities | <u>\$ (6,376,081)</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
For the Year Ended December 31, 2018**

| | General Fund | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------------------------------------------------------------------|-------------------|-------------------|---------------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$ 2,233,933 | \$ 2,233,933 | \$ 2,378,371 | \$ 144,438 |
| Sales Tax | 5,900,000 | 5,900,000 | 6,415,869 | 515,869 |
| Intergovernmental | 2,209,957 | 2,209,956 | 2,264,825 | 54,869 |
| Charges for Services | 1,822,805 | 1,854,311 | 2,041,387 | 187,076 |
| Licenses and Permits | 3,000 | 3,000 | 3,257 | 257 |
| Fines and Forfeitures | 121,500 | 121,500 | 106,237 | (15,263) |
| Interest | 375,250 | 375,250 | 687,456 | 312,206 |
| Other | 741,293 | 926,455 | 1,855,947 | 929,492 |
| Total Revenue | 13,407,738 | 13,624,405 | 15,753,349 | 2,128,944 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government: | | | | |
| Legislative and Executive | 7,789,179 | 7,847,005 | 7,240,019 | 606,986 |
| Judicial | 2,360,571 | 2,403,391 | 2,255,284 | 148,107 |
| Public Safety | 4,641,691 | 4,472,693 | 4,391,551 | 81,142 |
| Public Works | 179,000 | 79,000 | 79,000 | - |
| Health | 433,364 | 439,504 | 384,011 | 55,493 |
| Human Services | 547,981 | 546,556 | 531,569 | 14,987 |
| Conservation and Recreation | 8,700 | 8,972 | 5,062 | 3,910 |
| Debt Service: | | | | |
| Principal Retirement | 233,762 | 233,762 | 233,762 | - |
| Interest and Fiscal Charges | 107,912 | 107,912 | 107,911 | 1 |
| Total Expenditures | 16,302,160 | 16,138,795 | 15,228,169 | 910,626 |
| Excess of Revenues Over (Under) Expenditures | (2,894,422) | (2,514,390) | 525,180 | 3,039,570 |
| Other Financing Sources (Uses): | | | | |
| Sale of Capital Assets | - | - | 1,927 | 1,927 |
| Advances - In | 10,000 | 10,000 | 169,839 | 159,839 |
| Advances - Out | (10,000) | (73,224) | (73,224) | - |
| Transfers - Out | (515,458) | (820,008) | (820,008) | - |
| Total Other Financing Sources (Uses) | (515,458) | (883,232) | (721,466) | 161,766 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (3,409,880) | (3,397,622) | (196,286) | 3,201,336 |
| Fund Balances (Deficit) at Beginning of Year | 3,488,499 | 3,488,499 | 3,488,499 | - |
| Prior Year Encumbrances Appropriated | 45,532 | 45,532 | 45,532 | - |
| Fund Balances (Deficit) at End of Year | \$ 124,151 | \$ 136,409 | \$ 3,337,745 | \$ 3,201,336 |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

**Statement of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018**

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ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds
For the Year Ended December 31, 2018

| | Job and Family Services Fund | | | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------|-------------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 9,346,000 | \$ 9,280,959 | \$ 8,453,877 | \$ (827,082) |
| Other | 451,927 | 359,429 | 7,337 | (352,092) |
| Total Revenue | 9,797,927 | 9,640,388 | 8,461,214 | (1,179,174) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | 9,830,364 | 9,960,085 | 9,221,649 | 738,436 |
| Total Expenditures | 9,830,364 | 9,960,085 | 9,221,649 | 738,436 |
| Excess of Revenues Over (Under) Expenditures | (32,437) | (319,697) | (760,435) | (440,738) |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 32,000 | 134,261 | 116,395 | (17,866) |
| Total Other Financing Sources (Uses) | 32,000 | 134,261 | 116,395 | (17,866) |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (437) | (185,436) | (644,040) | (458,604) |
| Fund Balances (Deficit) at Beginning of Year | 1,322,812 | 1,322,812 | 1,322,812 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 1,322,375</u> | <u>\$ 1,137,376</u> | <u>\$ 678,772</u> | <u>\$ (458,604)</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
Major Special Revenue Funds
For the Year Ended December 31, 2018

| | Road (MVGTT) Fund | | | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------------------------------------------------------|--------------------------|-------------------|-------------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 4,295,000 | \$ 4,723,097 | \$ 4,805,937 | \$ 82,840 |
| Fines and Forfeitures | 50,000 | 50,000 | 36,358 | (13,642) |
| Interest | 1,000 | 1,000 | 1,583 | 583 |
| Other | 50,000 | 1,261,809 | 1,347,693 | 85,884 |
| Total Revenue | 4,396,000 | 6,035,906 | 6,191,571 | 155,665 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Works | 4,288,345 | 6,353,814 | 6,079,054 | 274,760 |
| Total Expenditures | 4,288,345 | 6,353,814 | 6,079,054 | 274,760 |
| Excess of Revenues Over (Under) Expenditures | 107,655 | (317,908) | 112,517 | 430,425 |
| Other Financing Sources (Uses): | | | | |
| Advances - In | - | 62,871 | 62,871 | - |
| Advances - Out | (62,870) | (62,870) | (62,870) | - |
| Transfers - Out | (47,983) | (50,825) | (47,980) | 2,845 |
| Total Other Financing Sources (Uses) | (110,853) | (50,824) | (47,979) | 2,845 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (3,198) | (368,732) | 64,538 | 433,270 |
| Fund Balances (Deficit) at Beginning of Year | 777,501 | 777,501 | 777,501 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 774,303</u> | <u>\$ 408,769</u> | <u>\$ 842,039</u> | <u>\$ 433,270</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
Major Special Revenue Funds
For the Year Ended December 31, 2018

| Children Services Fund | | | | |
|----------------------------------------------|---------------------|---------------------|---------------------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$ 3,572,596 | \$ 3,572,596 | \$ 3,833,557 | \$ 260,961 |
| Intergovernmental | 4,308,033 | 4,308,033 | 4,246,707 | (61,326) |
| Charges for Services | 67,000 | 67,000 | 186,512 | 119,512 |
| Other | 91,750 | 66,250 | 223,675 | 157,425 |
| Total Revenue | 8,039,379 | 8,013,879 | 8,490,451 | 476,572 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | 8,764,547 | 8,999,505 | 8,460,055 | 539,450 |
| Total Expenditures | 8,764,547 | 8,999,505 | 8,460,055 | 539,450 |
| Excess of Revenues Over (Under) Expenditures | (725,168) | (985,626) | 30,396 | 1,016,022 |
| Fund Balances (Deficit) at Beginning of Year | 3,176,092 | 3,176,092 | 3,176,092 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 2,450,924</u> | <u>\$ 2,190,466</u> | <u>\$ 3,206,488</u> | <u>\$ 1,016,022</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
Major Special Revenue Funds
For the Year Ended December 31, 2018

| ACBDD (Beacon School) Fund | | | | |
|------------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$ 6,351,963 | \$ 6,351,963 | \$ 6,814,937 | \$ 462,974 |
| Intergovernmental | 3,407,058 | 3,407,058 | 3,387,557 | (19,501) |
| Charges for Services | 5,000 | 5,000 | 8,035 | 3,035 |
| Other | 456,789 | 456,789 | 513,948 | 57,159 |
| Total Revenue | 10,220,810 | 10,220,810 | 10,724,477 | 503,667 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | 10,702,624 | 11,245,615 | 10,772,758 | 472,857 |
| Total Expenditures | 10,702,624 | 11,245,615 | 10,772,758 | 472,857 |
| Excess of Revenues Over (Under) Expenditures | (481,814) | (1,024,805) | (48,281) | 976,524 |
| Other Financing Sources (Uses): | | | | |
| Sale of Capital Assets | - | - | 929 | 929 |
| Total Other Financing Sources (Uses) | - | - | 929 | 929 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (481,814) | (1,024,805) | (47,352) | 977,453 |
| Fund Balances (Deficit) at Beginning of Year, | 3,521,707 | 3,521,707 | 3,521,707 | - |
| Prior Year Encumbrances Appropriated | 2,500 | 2,500 | 2,500 | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 3,042,393</u> | <u>\$ 2,499,402</u> | <u>\$ 3,476,855</u> | <u>\$ 977,453</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
Major Special Revenue Funds
For the Year Ended December 31, 2018

Ambulance Service Fund

| | Budgeted | | Actual | Variance with |
|------------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|-------------------------------------|
| | Original | Final | | Final Budget Positive (Negative) |
| Revenues: | | | | |
| Property Taxes | \$ 2,405,844 | \$ 2,405,844 | \$ 2,530,825 | \$ 124,981 |
| Intergovernmental | 106,041 | 106,041 | 144,947 | 38,906 |
| Charges for Services | 1,672,073 | 1,672,073 | 1,599,377 | (72,696) |
| Other | - | - | 55,025 | 55,025 |
| Total Revenue | 4,183,958 | 4,183,958 | 4,330,174 | 146,216 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Health | 4,675,460 | 4,860,460 | 4,420,977 | 439,483 |
| Total Expenditures | 4,675,460 | 4,860,460 | 4,420,977 | 439,483 |
| Excess of Revenues Over (Under) Expenditures | (491,502) | (676,502) | (90,803) | 585,699 |
| Other Financing Sources (Uses): | | | | |
| Sale of Capital Assets | - | - | 3,751 | 3,751 |
| Total Other Financing Sources (Uses) | - | - | 3,751 | 3,751 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (491,502) | (676,502) | (87,052) | 589,450 |
| Fund Balances (Deficit) at Beginning of Year | 1,864,591 | 1,864,591 | 1,864,591 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 1,373,089</u> | <u>\$ 1,188,089</u> | <u>\$ 1,777,539</u> | <u>\$ 589,450</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
Major Special Revenue Funds
For the Year Ended December 31, 2018

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ATHENS COUNTY, OHIO

Statement of Fund Net Position

Proprietary Funds

December 31, 2018

| | Business-Type Activities | | | | Governmental Activities |
|--------------------------------------------------|----------------------------|-----------------------------|---------------------------------|------------------------------|----------------------------|
| | Enterprise Funds | | | | |
| | Plains Sewer Revenue | Buchtel Sewer Revenue | Nonmajor Enterprise Funds | Total Enterprise Funds | |
| | | | | | Internal Service Fund |
| Assets: | | | | | |
| <i>Current Assets:</i> | | | | | |
| Cash and Cash Equivalents | \$ 418,823 | \$ 74,240 | \$ 315,286 | \$ 808,349 | \$ 682,710 |
| Cash and Cash Equivalents in Segregated Accounts | 36,400 | 14,408 | 74,389 | 125,197 | - |
| <i>Receivables:</i> | | | | | |
| Accounts | 45,285 | 22,542 | 94,073 | 161,900 | - |
| Intragovernmental Receivable | 23,895 | - | - | 23,895 | - |
| Special Assessments | 130,791 | - | - | 130,791 | - |
| Materials and Supplies Inventory | - | - | 89,477 | 89,477 | - |
| Prepaid Items | - | - | 5,579 | 5,579 | 254,114 |
| Total Current Assets | 655,194 | 111,190 | 578,804 | 1,345,188 | 936,824 |
| <i>Noncurrent Assets:</i> | | | | | |
| Nondepreciable Capital Assets | 1,866,625 | - | 22,241 | 1,888,866 | - |
| Depreciable Capital Assets, Net | 2,548,991 | 2,117,636 | 372,058 | 5,038,685 | - |
| Total Noncurrent Assets | 4,415,616 | 2,117,636 | 394,299 | 6,927,551 | - |
| Total Assets | 5,070,810 | 2,228,826 | 973,103 | 8,272,739 | 936,824 |
| Deferred Outflows of Resources | 22,401 | 21,516 | 35,823 | 79,740 | - |
| Liabilities: | | | | | |
| <i>Current Liabilities:</i> | | | | | |
| Accounts Payable | 16,140 | - | 11,416 | 27,556 | 4,928 |
| Contracts Payable | 42,744 | - | - | 42,744 | - |
| Accrued Wages and Benefits | 1,492 | 1,175 | 2,241 | 4,908 | - |
| Compensated Absences Payable | 1,933 | 11,750 | 3,448 | 17,131 | - |
| Interfund Payable | - | - | 484 | 484 | - |
| Intergovernmental Payable | 904 | 6,843 | 52,228 | 59,975 | 24,408 |
| General Obligations Bonds Payable | 49,319 | 2,300 | - | 51,619 | - |
| Matured Interest Payable | 165 | - | - | 165 | - |
| Accrued Interest Payable | 4,626 | 17,685 | 129 | 22,440 | - |
| OWDA Loans Payable | 11,009 | - | 1,360 | 12,369 | - |
| FmHA Loans Payable | - | - | 3,800 | 3,800 | - |
| Revenue Bonds Payable | - | 11,800 | - | 11,800 | - |
| Total Current Liabilities | 128,332 | 51,553 | 75,106 | 254,991 | 29,336 |
| <i>Long-Term Liabilities:</i> | | | | | |
| Net Pension Liability | 70,859 | 68,057 | 97,316 | 236,232 | - |
| Net OPEB Liability | 47,858 | 45,966 | 65,727 | 159,551 | - |
| Compensated Absences Payable | 821 | - | 7,829 | 8,650 | - |
| General Obligations Bonds Payable | 264,388 | 94,100 | - | 358,488 | - |
| OWDA Loans Payable | 1,880,070 | - | 40,566 | 1,920,636 | - |
| FmHA Loans Payable | - | - | 4,000 | 4,000 | - |
| Revenue Bonds Payable | - | 479,700 | - | 479,700 | - |
| Total Long-Term Liabilities | 2,263,996 | 687,823 | 215,438 | 3,167,257 | - |
| Total Liabilities | 2,392,328 | 739,376 | 290,544 | 3,422,248 | 29,336 |
| Deferred Inflows of Resources | 20,174 | 19,376 | 27,572 | 67,122 | - |
| Net Position: | | | | | |
| Net Investment in Capital Assets | 2,210,830 | 1,529,736 | 344,573 | 4,085,139 | - |
| Unrestricted | 469,879 | (38,146) | 346,237 | 777,970 | 907,488 |
| Total Net Position | \$ 2,680,709 | \$ 1,491,590 | \$ 690,810 | \$ 4,863,109 | \$ 907,488 |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

For the Year Ended December 31, 2018

| | Business-Type Activities | | | | Governmental Activities |
|-------------------------------------------------------|----------------------------|-----------------------------|---------------------------------|------------------------------|----------------------------|
| | Enterprise Funds | | | | |
| | Plains Sewer Revenue | Buchtel Sewer Revenue | Nonmajor Enterprise Funds | Total Enterprise Funds | |
| | | | | | Internal Service Fund |
| Operating Revenues: | | | | | |
| Charges for Services | \$ 428,935 | \$ 196,763 | \$ 880,206 | \$ 1,505,904 | \$ - |
| Special Assessments | 3,625 | - | 3,371 | 6,996 | - |
| Tap-In Fees | 4,500 | - | 10,450 | 14,950 | - |
| Other Revenues | 4,863 | 921 | 23,121 | 28,905 | 979,638 |
| Total Operating Revenues | 441,923 | 197,684 | 917,148 | 1,556,755 | 979,638 |
| Operating Expenses: | | | | | |
| Personal Services | 64,967 | 58,105 | 84,847 | 207,919 | 3,999 |
| Fringe Benefits | 55,470 | 29,914 | 67,052 | 152,436 | 808,219 |
| Contractual Services | 148,019 | 80,536 | 542,539 | 771,094 | - |
| Materials and Supplies | 11,713 | 1,919 | 8,307 | 21,939 | - |
| Other Expenses | 23,113 | 1,591 | 28,629 | 53,333 | 8,012 |
| Depreciation | 85,208 | 62,283 | 40,905 | 188,396 | - |
| Total Operating Expenses | 388,490 | 234,348 | 772,279 | 1,395,117 | 820,230 |
| Operating Income (Loss) | 53,433 | (36,664) | 144,869 | 161,638 | 159,408 |
| Non-Operating Revenues (Expenses): | | | | | |
| Interest Income | - | - | 2 | 2 | 6,965 |
| Interest and Fiscal Charges | (64,215) | (26,657) | (1,386) | (92,258) | - |
| Loss on Sale of Capital Assets | (734) | - | - | (734) | - |
| Total Non-Operating Revenues (Expenses) | (64,949) | (26,657) | (1,384) | (92,990) | 6,965 |
| Change in Net Position | (11,516) | (63,321) | 143,485 | 68,648 | 166,373 |
| Net Position at Beginning of Year, as Restated | 2,692,225 | 1,554,911 | 547,325 | 4,794,461 | 741,115 |
| Net Position at End of Year | \$ 2,680,709 | \$ 1,491,590 | \$ 690,810 | \$ 4,863,109 | \$ 907,488 |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For The Year Ended December 31, 2018

| | Business-Type Activities | | | | Governmental |
|-----------------------------------------------------------------------------------------|----------------------------|-----------------------------|---------------------------------|------------------------------|---------------------------|
| | Enterprise Funds | | | | Activities |
| | Plains Sewer Revenue | Buchtel Sewer Revenue | Nonmajor Enterprise Funds | Total Enterprise Funds | Internal Service Funds |
| Cash Flows from Operating Activities: | | | | | |
| Cash Received from Customers | \$433,517 | \$194,801 | \$ 894,652 | \$ 1,522,970 | \$0 |
| Cash Received from Other Revenues | 22,178 | 859 | 21,258 | 44,295 | 979,638 |
| Cash Payments for Employees | (102,207) | (67,440) | (127,812) | (297,459) | (726,557) |
| Cash Payments for Contractual Services | (176,380) | (80,453) | (564,273) | (821,106) | - |
| Cash Payments for Supplies & Materials | (10,970) | - | (46,055) | (57,025) | - |
| Cash Payments for Other Expenses | (21,116) | (1,591) | (26,756) | (49,463) | (8,012) |
| <i>Net Cash from Operating Activities</i> | 145,022 | 46,176 | 151,014 | 342,212 | 245,069 |
| Cash Flows from Capital and Related Financing Activities: | | | | | |
| Interest Paid on Bonds, Loans & Notes | (15,821) | (27,063) | (1,448) | (44,332) | - |
| Principal Retirement of Bonds, Loans & Notes | (129,582) | (13,500) | (6,280) | (149,362) | - |
| Cash Received from Bonds, Loans & Notes | 643,048 | - | - | 643,048 | - |
| Cash Received from Capital Contributions | 24,818 | - | - | 24,818 | - |
| Cash Paid for Capital Assets | (614,938) | - | (6,483) | (621,421) | - |
| <i>Net Cash from Capital and Related Financing Activities</i> | (92,475) | (40,563) | (14,211) | (147,249) | - |
| Cash Flows from Investing Activities: | | | | | |
| Interest Received on Investments | - | - | 2 | 2 | 6,965 |
| <i>Net Cash from Investing Activities</i> | - | - | 2 | 2 | 6,965 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 52,547 | 5,613 | 136,805 | 194,965 | 252,034 |
| Cash and Cash Equivalents at Beginning of Year | 402,676 | 83,035 | 252,870 | 738,581 | 430,676 |
| Cash and Cash Equivalents at End of Year | <u>\$ 455,223</u> | <u>\$ 88,648</u> | <u>\$ 389,675</u> | <u>\$ 933,546</u> | <u>\$ 682,710</u> |
| Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities: | | | | | |
| Operating Income (Loss) | \$53,433 | (\$36,664) | \$ 144,869 | \$ 161,638 | \$ 159,408 |
| Adjustments to Reconcile Operating Income to Net Cash from Operating Activities: | | | | | |
| Depreciation | 85,208 | 62,283 | 40,905 | 188,396 | - |
| <i>Changes in Assets and Liabilities:</i> | | | | | |
| (Increase) Decrease in Accounts Receivable | (101) | (2,024) | 646 | (1,479) | - |
| (Increase) Decrease in Special Assessments Receivable | 21,192 | - | - | 21,192 | - |
| (Increase) Decrease in Intergovernmental Receivable | 13,405 | - | - | 13,405 | - |
| (Increase) Decrease in Deferred Outflows | (6,213) | 15,041 | 24,491 | 33,319 | - |
| (Increase) Decrease in Material & Supply Inventory | - | 1,919 | (74,919) | (73,000) | - |
| (Increase) Decrease in Prepaid Items | 265 | - | (266) | (1) | 65,706 |
| Increase (Decrease) in Accounts Payable | (47,780) | (6,017) | (5,758) | (59,555) | 4,928 |
| Increase (Decrease) in Contracts Payable | 21,894 | - | (1,220) | 20,674 | (9,381) |
| Increase (Decrease) in Accrued Wages & Benefits | 371 | (146) | 469 | 694 | - |
| Increase (Decrease) in Compensated Absences | (6,873) | 297 | 1,264 | (5,312) | - |
| Increase (Decrease) in Interfund Payable | - | - | (206) | (206) | - |
| Increase (Decrease) in Intergovernmental Payable | 129 | 6,023 | 22,934 | 29,086 | 24,408 |
| Increase (Decrease) in Net Pension/OPEB Liability | (9,548) | (13,383) | (29,101) | (52,032) | - |
| Increase (Decrease) in Deferred Inflows | 19,640 | 18,847 | 26,906 | 65,393 | - |
| <i>Net Cash from Operating Activities</i> | <u>\$ 145,022</u> | <u>\$ 46,176</u> | <u>\$ 151,014</u> | <u>\$ 342,212</u> | <u>\$ 245,069</u> |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2018

| | Private Purpose Trust Funds | Agency Funds |
|-------------------------------------------------------|--------------------------------|----------------------|
| <u>Assets:</u> | | |
| Cash and Cash Equivalents | \$ 21,577 | \$ 12,199,400 |
| Cash and Cash Equivalents in Segregated Accounts | 113 | 451,932 |
| <u>Receivables:</u> | | |
| Property Taxes | - | 50,825,317 |
| Special Assessments | - | 2,474,040 |
| Intergovernmental | - | 2,707,554 |
| | | |
| Total Assets | 21,690 | 68,658,243 |
| | | |
| <u>Liabilities:</u> | | |
| Intergovernmental Payable | - | 68,258,181 |
| Deposits Held and Due to Others | - | 109,574 |
| Undistributed Monies | - | 290,488 |
| | | |
| Total Liabilities | - | \$ 68,658,243 |
| | | |
| <u>Net Position:</u> | | |
| Held in Trust for Other Individuals and Organizations | 21,690 | |
| | | |
| Total Net Position | \$ 21,690 | |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2018

| | Private Purpose Trust Funds |
|---------------------------------------------------------------------------------|--------------------------------|
| <u>Additions:</u> | |
| Interest | \$ 1 |
| Other | 26,012 |
| | |
| Total Additions | 26,013 |
| | |
| <u>Deductions</u> | |
| | |
| Total Deductions | 23,781 |
| | |
| Change in Net Position | 2,232 |
| | |
| <u>Other Financing Sources:</u> | |
| Transfers - In | 1,175 |
| | |
| Total Other Sources | 1,175 |
| | |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | 3,407 |
| | |
| Net Position at Beginning of Year | 18,283 |
| | |
| Net Position at End of Year | \$ 21,690 |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 1 - DESCRIPTION OF ATHENS COUNTY AND REPORTING ENTITY

A. Athens County

Athens County (the County) is a political subdivision of the State of Ohio and was established in 1805. The three member Board of County Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer and tax assessor and the County Treasurer serves as the custodian of all County funds and as tax collector. In addition, there are six other elected administrative officials provided for by Ohio law which include the Clerk of Courts, Recorder, Coroner, Engineer, Prosecuting Attorney and Sheriff. The judicial branch of the County includes two Common Pleas Court Judges, and one Juvenile Court and Probate Court Judge.

The County's major operations include human and social services, health and community assistance services, law enforcement services, road and bridge maintenance services, as well as other general and administrative support services.

B. Reporting Entity

As required by generally accepted accounting principles, the basic financial statements present Athens County (the primary government) and its component units. The component units that are discussed later in Note 2 are included in the County's reporting entity because of the significance of their financial relationship with the County.

For financial reporting purposes, the County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 61, which amends GASB Statements No. 14 and 34, in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which includes all the elected officials, organizations, activities and functions that are not legally separate from the County and whose corporate powers the County holds. The financial reporting entity also includes the component units for which the elected officials of the County are financially accountable or for which the County is not financially accountable, but the nature and significance of their relationship with the County are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate entities that meet any of the following criteria: (1) The primary government appoints the voting majority of the potential component unit's board, and (a) the primary government is able to impose its will on the potential component unit or (b) the primary government is in a relationship of financial benefit or burden with the potential component unit; (2) The potential component unit is fiscally dependent upon the primary government or; (3) The financial statements would be misleading if data from the potential component unit were not included.

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

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

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

In the case of the districts and commissions listed below the County serves as fiscal agent. However, each is a legally separate entity with no financial accountability to the County so the activity of each entity is presented in the agency funds within the County's financial statements:

- ❖ Athens County General Health District
- ❖ Athens County Soil and Water Conservation District
- ❖ Regional Planning Commission
- ❖ SEPTA Correctional Facility

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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., the Athens County Port Authority, and the Athens County Land Reutilization Corporation Inc. for the fiscal year ending December 31, 2018. They are reported in separate columns to emphasize that they are legally separate from the County.

ATCO, Inc.- A non-profit organization consisting of a self-appointing Board of Trustees with expertise in industry and labor, education, civil administration, mental retardation and developmental disabilities and parents of persons with mental retardation or developmental disabilities. The organization provides a workshop to provide employment, vocational training, occupational counseling and evaluation. The Athens County Board of Developmental Disabilities provides the management, staff personnel, land, facilities and certain other administrative costs at no charge to ATCO, Inc., These costs are approved by the County Commissioners as part of the Athens County Board of Developmental Disabilities budget. Based on the significant services and resources provided by the County to this organization, and this organization's sole purpose of providing assistance to the developmentally disabled adults of the County, this organization is reflected as a component unit of the County.

Significant disclosures pertaining to this component unit are included in Note 22. Complete financial statements of the individual component unit can be obtained from the administration offices of ATCO, Inc., 21 S. Campbell St., Athens, Ohio, 45701.

Athens County Port Authority - A governmental non-profit organization created pursuant to Ohio Revised Code Sections 4582.21 to 4582.59, by a resolution adopted by the Athens County Board of Commissioners on November 20, 1995. The Port Authority is operated by a nine member board appointed by the Athens County Commissioners. Additionally, the County provides financial support to and has guaranteed the debt of the Port Authority. As a result of this relationship, the Port Authority is a component unit of the County.

Significant disclosures pertaining to this component unit are included in Note 22. Complete financial statements of the individual component unit can be obtained from Robert A. Jackson, CPA, 414 Chestnut Street, Nelsonville, Ohio, 45764.

Athens County Land Reutilization Corporation, Inc. - A body corporate and politic authorized by the Board of County Commissioners of Athens County on January 2, 2018 and incorporated on January 3, 2018 under Chapter 1724 of the Ohio Revised Code.

The Corporation's governing body is a five-member Board of Directors, consisting of the County Treasurer, two County Commissioners, one representative of the City of Athens and one member representing a township located in Athens County. As a result of this relationship, the Corporation 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 the Athens County Treasurer, 15 S. Court St. Room 334, Athens, Ohio 45710.

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, 2018

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 startup 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 67 counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA.

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

Southern Ohio Council of Governments - The County is a member of the Southern Ohio Council of Governments (the Council), which is a jointly governed organization created under Ohio Revised Code Section 167.01. The governing body consists of a fifteen member board with each participating County represented by its Director of its Board of Developmental Disabilities (BDD). Member counties include: Adams, Athens, Brown, Clinton, Fayette, Gallia, Highland, Jackson, Lawrence, Meigs, Pickaway, Pike, Ross, Scioto and Vinton Counties. Financial statements can be obtained by writing to the Southern Ohio Council of Governments, VA Medical Center, Building 8, 17273 State Route 104 Chillicothe, Ohio, 45601.

B. Joint Venture

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE - Continued

The Commission was established by the Board of County Commissioners of Athens, Hocking, Morgan and Perry Counties. The Commission is directed by one Commissioner from each participating county, along with the Sheriff of each participating county. Any of these may name other representatives to fulfill this duty. There were 10 directors of the Commission in 2018. Each member county is responsible for a portion of the capital and operating budget as follows:

| | | | | | |
|---------------|--------|---------------|--------|----------------|--------|
| Athens County | 30.96% | Perry County | 25.61% | Hocking County | 22.93% |
| Vinton County | 11.11% | Morgan County | 9.39% | | |

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

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (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 most significant of the County's accounting policies are described below.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements - The Statement of Net Position and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. Interfund services provided and used between governmental funds are not eliminated in the process of consolidation. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The Statement of Net Position presents the financial condition of the governmental and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the Statement of Activities.

Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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.

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 and deferred inflows of resources are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities plus deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

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

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

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

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

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

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

County Capital Improvements Fund - This fund accounts for money received from manuscript debt that is to be used for County capital improvements.

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 position, 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The other enterprise funds of the County account for water services provided to individual users in The Plains and Buchtel, as well as the operation of the Sheriff Academy Training.

Internal Service Funds - Internal Service Funds are funds used to provide services by the County to other County Entities. These funds account for monies held to pay current workers' compensation claims, health insurance for Job & Family Service employees and excess costs for health insurance for County employees.

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

The County's fiduciary funds are private-purpose trust funds and agency funds. The County's private-purpose trust funds are established to account for assets that are used for the educational and other needs of children in the custody of Children's Services and for the maintenance and operation of a public park. The County's agency funds account for assets held for political subdivisions in which the County acts as fiscal agent, including the funds listed in Note 1 B, 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, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position.

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

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

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

D. Basis of Accounting

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (Note 17). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent property taxes, sales taxes, charges for services and fees, fines and forfeitures, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), grants, and interest.

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

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

Deferred Outflows/Inflows of Resources - In addition to assets, the Statements of Net Position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide Statement of Net Position and include deferred charges on pension/OPEB expense. A deferral for pension results from changes in Net Pension/OPEB Liability not recognized as a component of current year pension expense. This amount is deferred and amortized over various periods as instructed by the pension/OPEB plan administrators. Deferred outflows of resources related to pensions and OPEB are explained further in Note 11.

A summary of deferred outflows of resources reported in the government-wide Statement of Net Position follows:

| | Governmental Activities | Plains Sewer | Buchtel Sewer | Nonmajor Enterprise | Total Business-Type Activities |
|---------------------------------------------|----------------------------|------------------|------------------|------------------------|--------------------------------------|
| <i>Deferred Outflows of Resources:</i> | | | | | |
| Pension Expense | \$ 7,678,873 | \$ 18,051 | \$ 17,338 | \$ 29,849 | \$ 65,238 |
| OPEB Expense | 1,764,501 | 4,350 | 4,178 | 5,974 | 14,502 |
| Total Deferred Outflows of Resources | \$ 9,443,374 | \$ 22,401 | \$ 21,516 | \$ 35,823 | \$ 79,740 |

In addition to liabilities, the Statements of Net Position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension and unavailable revenues. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 operations. These amounts have been recorded as deferred inflows on both the government-wide Statement of Net Position and the governmental fund Balance Sheet. Unavailable revenue is reported only on the governmental funds Balance Sheet,

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

and represents receivables that will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, state-levied shared taxes (including motor vehicle license fees and gasoline taxes), grants and entitlements. These amounts are deferred and recognized as inflows of resources in the period the amounts become available. Additionally, deferred inflows related to pensions and OPEB are reported in the government-wide Statement of Net Position. Deferred inflows related to pensions and OPEB result from changes in Net Pension Liability not recognized as a component of current year pension expense. Deferred inflows of resources related to pension and OPEB are explained further in Note 11.

A summary of deferred inflows of resources reported in the government-wide Statement of Net Position follows:

| | Governmental Activities | Plains Sewer | Buchtel Sewer | Nonmajor Enterprise | Total Business-Type Activities |
|--------------------------------------------|----------------------------|------------------|------------------|------------------------|--------------------------------------|
| <i>Deferred Inflows of Resources:</i> | | | | | |
| Nonexchange Revenue | \$ 14,783,153 | \$ - | \$ - | \$ - | \$ - |
| Pensions | 6,741,405 | 16,609 | 15,952 | 22,676 | 55,237 |
| OPEB | 1,569,963 | 3,565 | 3,424 | 4,896 | 11,885 |
| Total Deferred Inflows of Resources | \$ 23,094,521 | \$ 20,174 | \$ 19,376 | \$ 27,572 | \$ 67,122 |

On the modified accrual basis of accounting, the County has recorded certain receivables where the related revenue is unavailable. Unavailable revenue has been reported as deferred inflow of resources on the governmental fund Balance Sheet as follows:

| | Governmental Funds | | | | | | | Totals |
|--------------------------------------------|---------------------|-----------------------------|---------------------|----------------------|-----------------------------|----------------------|--------------------------------|----------------------|
| | General | Job & Family Services | Road (MVGTT) | Children Services | ACBDD (Beacon School) | Ambulance Service | Other Governmental Funds | |
| <i>Deferred Inflows of Resources:</i> | | | | | | | | |
| Property Taxes | \$ 2,280,766 | \$ - | \$ - | \$ 3,553,010 | \$ 6,739,565 | \$ 2,502,000 | \$ 820,886 | \$ 15,896,227 |
| Grants, Entitlements, Shared Revenue | 532,614 | 679,665 | 1,521,227 | 194,200 | 291,509 | 70,392 | 43,948 | 3,333,555 |
| Total Deferred Inflows of Resources | \$ 2,813,380 | \$ 679,665 | \$ 1,521,227 | \$ 3,747,210 | \$ 7,031,074 | \$ 2,572,392 | \$ 864,834 | \$ 19,229,782 |

Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

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, Bikeway Maintenance, Litter Control, Health Ohio Grant, OCJS Prosecutor, ARRA VAWA Grant, JAG Grant, JAG-III Grant, DUI Enforcement and Education, DUI Grant, Clean Kids Grant, Drug Prevention Grant, Jail Bond Retirement, 691 Landfill Loan Retirement, Beacon Bond Retirement, EMA Truck Bond Retirement, Plains Water Assessment Bond Retirement, Plains Sewer Assessment Bond Retirement, County Home Improvement, Dog Shelter Construction, Safety Capital Grant, Athens County Solid Waste, Sheriff Academy Training and Ruth Dye Trust funds as no activity was anticipated for them. AceNET Revolving Loan and the Emergency Home Repair Loan did not have any actual cash activity or any cash fund balance, nor was any activity budgeted for the year. As a result, no budgetary schedules are presented for these funds.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Due to the implementation of GASB Statement 54, Title Administration, Recorder Equipment, and the Unclaimed Money funds have been combined with the General Fund in the Balance Sheets and Combining Statement of Revenues, Expenditures and Changes in Fund Balances and are no longer included with the Nonmajor Special Revenue Funds or the Private Purpose Trust Funds. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level.

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 2018.

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 2018, 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.

During 2018, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of 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 has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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 2018 amounted to \$730,925 which includes \$671,370 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 and inventories held for resale are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental funds.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2018, 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 Position 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 Position 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, donated works of art or similar items, and capital assets received in a service concession arrangement are reported at acquisition value. The County maintains a capitalization threshold of \$5,000. The County's infrastructure consists of roads, bridges, culverts, water lines and sanitary sewer lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

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

| Description | Governmental Activities Estimated Lives | Business-Type Activities Estimated Lives |
|----------------------------------------------|-----------------------------------------------|------------------------------------------------|
| Improvements Other Than Buildings | 5-50 years | 5-30 years |
| Plant And Facilities (Water and Sewer Lines) | Not Applicable | 50 years |
| Buildings | 20-125 years | 25-50 years |
| Furniture and Equipment | 5-35 years | 5-50 years |
| Infrastructure | 20-75 years | Not Applicable |

J. Interfund Balances

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

K. Compensated Absences

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

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

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

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.

L. Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, compensated absences and claims and judgements 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.

Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB Plan's fiduciary net position is not sufficient for payment of those benefits.

M. Fund Balances

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Assigned – amounts constrained by the County’s “intent” to be used for specific purposes, but are neither restricted nor committed. The County Commissioners have the authority to assign amount to be used for specific purposes. Currently, the authorizing party must notify the County Auditor of the intent to make an assignment, by declaring the amount, the fund and the purpose for which the funds will be use. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

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

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

N. Net Position

Net position represents the difference between assets plus deferred outflows of resources less liabilities plus deferred inflows of resources. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on its 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 position is available.

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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 2018.

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

For the year ended December 31, 2018, the County implemented GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", GASB Statement No. 85, "Omnibus 2017" and GASB Statement No. 86, "Certain Debt Extinguishment Issues."

The implementation of GASB Statements Nos. 85 and 86 had no effect on the prior period fund balances of the County. The effects of the implementation of GASB 75 are described in the chart below.

GASB Statement No. 83, "Certain Retirement Obligations" and GASB Statement No. 84, "Fiduciary Activities" will be implemented in the year ended December 31, 2019 while GASB Statement No. 87, "Leases" will be implemented in the year ended December 31, 2020.

Adjustments made for prior capital asset acquisitions, the restatement of accumulated depreciation and the implementation of GASB Statement No. 75 resulted in the following changes to the beginning balances of the governmental activities Net Position:

| Governmental Activities | |
|----------------------------------------------|----------------------|
| Net Position at December 31, 2017 | \$ 67,557,445 |
| Correction of Prior Accumulated Depreciation | 75,376 |
| Capital Assets Acquired in Prior Period | 102,109 |
| Capital Assets Disposed in Prior Period | (421,709) |
| Deferred Inflows | (26,115) |
| Deferred Outflows | 231,558 |
| Net OPEB Liability | <u>(17,572,177)</u> |
| Adjusted Net Position at December 31, 2017 | <u>\$ 49,946,487</u> |

Adjustments made for the correction of capitalized interest, accumulated depreciation and the implementation of GASB Statement No. 75 resulted in the following changes to the beginning balances of the Net Position for the major and nonmajor business-type activities funds:

| | Plains Sewer | Buchtel Sewer | Nonmajor | Total Business-Type Activities |
|------------------------------------------|-------------------------|--------------------------|-------------------|-----------------------------------------------|
| Business-Type Activities | | | | |
| Net Position at December 31, 2017 | \$ 2,728,849 | \$ 1,592,874 | \$ 604,129 | \$ 4,925,852 |
| Deferred Outflows | 530 | 525 | 793 | 1,848 |
| Net OPEB Liability | (38,489) | (38,488) | (57,734) | (134,711) |
| Correction of Accumulated Depreciation | 1,335 | - | 137 | 1,472 |
| Business-Type Activities Adjusted | | | | |
| Net Position at December 31, 2017 | <u>\$ 2,692,225</u> | <u>\$ 1,554,911</u> | <u>\$ 547,325</u> | <u>\$ 4,794,461</u> |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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).
4. Some funds are included in the General Fund (GAAP basis) but have legally adopted separate budgets (budget basis). These funds are excluded from the General Fund on the budget basis.

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

| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses/Net Changes in Fund Balances | | | | | | |
|----------------------------------------------------------------------------------------------------------------------|---------------------|-------------------------------|-------------------|----------------------|-----------------------------|-----------------------|
| Description | General | Job and Family Services | Road (MVGT) | Children Services | ACBDD (Beacon School) | Ambulance Services |
| <i>Budget Basis</i> | \$ (196,286) | \$ (644,040) | \$ 64,538 | \$ 30,396 | \$ (47,352) | \$ (87,052) |
| <i>Increases (Decreases) Due To:</i> | | | | | | |
| <i>Revenues:</i> | | | | | | |
| Sales Tax | (22,652) | - | - | - | - | - |
| Intergovernmental | (7,987) | 1,186,140 | (5,774) | 122,877 | 78,063 | 1,900 |
| Charges for Services | 75,057 | - | - | (152) | 726 | (250,103) |
| Licenses & Permits | 76 | - | - | - | - | - |
| Fines and Forfeitures | 2,448 | - | 2,415 | - | - | - |
| Interest | 43,249 | - | 25 | - | - | - |
| Other | 132,504 | - | 338,150 | 2,043 | (193,850) | - |
| <i>Expenditures:</i> | | | | | | |
| <i>Current:</i> | | | | | | |
| <i>General Government:</i> | | | | | | |
| Legislative | (333,241) | - | - | - | - | - |
| Judicial | 18,404 | - | - | - | - | - |
| Public Safety | 245,330 | - | - | - | - | - |
| Public Works | - | - | 111,468 | - | - | - |
| Health | (8,048) | - | - | - | - | 15,056 |
| Human Services | (1,693) | 137,504 | - | (103,865) | 41,630 | - |
| Conservation and Recreation | 560 | - | - | - | - | - |
| <i>Debt Service:</i> | | | | | | |
| Principal Retirement | (12,309) | - | (127,676) | - | - | - |
| Interest and Fiscal Charges | (10,149) | - | (2,867) | - | - | - |
| <i>Other Sources/Uses:</i> | | | | | | |
| Advances In | (169,839) | - | (62,871) | - | - | - |
| Advances Out | 73,224 | - | 62,870 | - | - | - |
| Proceeds of Capital Leases | 4,447 | - | - | 36,832 | - | - |
| <i>Perspective Difference:</i> | | | | | | |
| Activity of Funds Reclassified For GAAP Reporting Purposes | (41,650) | - | - | - | - | - |
| GAAP Basis | \$ (209,481) | \$ 679,604 | \$ 380,278 | \$ 88,131 | \$ (120,783) | \$ (320,199) |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS

State statutes classify monies held by the County into two 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.

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

- (1) Bonds, notes or other obligations guaranteed by the United States or those for which the full faith and credit of the United States is pledged;
- (2) Bonds, notes, debentures or other obligations or securities insured by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- (3) Written repurchase agreements in the securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to fair value daily, and that the term of the agreement must not exceed thirty days;
- (4) Bonds and other obligations of the State of Ohio, or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
- (5) Time certificates of deposit, savings or deposit accounts, including, but not limited to, passbook accounts;
- (6) No-load money market mutual funds consisting exclusively of obligations described in sections (1) or (2) of this note and repurchase agreements secured by such obligations, provided that investments in securities are made only through eligible institutions.
- (7) The State Treasurer's investment pool (STAR Ohio);
- (8) Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange securities described in section (1) or (2) or cash or both securities and cash, equal value for equal value;
- (9) High grade commercial paper with a maturity that does not exceed 180 and 270 days respectively, 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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 | \$ 35,970,656 |
| - Segregated | 671,950 |
| - Component Units | 1,065,623 |
| * Reconciling items (net) to arrive at bank balances of deposits | 1,560,636 |
| Total available for deposit and investment (Bank balance of deposits/carrying amount of investments). | \$39,268,865 |

Deposits

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

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

Custodial Credit Risk

The County's policy requires that deposits follow the Ohio Revised Code. The Code requires that deposits be either insured or be protected by:

Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105% of the deposits being secured;
or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102% of the deposits being secured or a rate set by the Treasurer of State.

All of the County's financial institutions are enrolled in the OPCS.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

Investments

Investments are reported at fair value. As of December 31, 2018, the County had the following investments:

| | Measurement Value | Percentage of Portfolio | Date of Maturity |
|-----------------------------------|----------------------|----------------------------|---------------------|
| JP Morgan Commercial Paper | \$ 999,530 | 4.98% | January 7, 2019 |
| ING Funding Commercial Paper | 248,168 | 1.24% | April 1, 2019 |
| JP Morgan Commercial Paper | 496,225 | 2.47% | April 5, 2019 |
| Toyota Motor Commercial Paper | 281,683 | 1.40% | April 15, 2019 |
| FHLMC Discount Note | 796,072 | 3.97% | May 24, 2019 |
| JP Morgan Commercial Paper | 295,632 | 1.47% | June 28, 2019 |
| Credit Suisse NY Commercial Paper | 688,989 | 3.44% | July 12, 2019 |
| FHLMC Discount Note | 496,445 | 2.48% | May 24, 2021 |
| Credit Suisse Commercial Paper | 529,924 | 2.64% | August 16, 2019 |
| FHLMC Discount Note | 495,145 | 2.47% | April 13, 2020 |
| FHLB Discount Note | 739,253 | 3.69% | May 18, 2020 |
| FHLMC Discount Note | 1,283,945 | 6.40% | July 17, 2020 |
| FFCB Discount Note | 985,540 | 4.91% | December 14, 2020 |
| FHLMC Discount Note | 493,300 | 2.46% | May 24, 2021 |
| FHLMC Discount Note | 984,390 | 4.91% | November 24, 2021 |
| FHLB Discount Note | 983,630 | 4.90% | December 22, 2021 |
| FHLB Discount Note | 722,710 | 3.60% | September 26, 2022 |
| FHLMC Discount Note | 983,600 | 4.90% | October 26, 2022 |
| FHLB Discount Note | 687,435 | 3.43% | November 16, 2022 |
| FFCB Discount Note | 494,875 | 2.47% | December 12, 2022 |
| FHLB Discount Note | 204,147 | 1.02% | February 1, 2023 |
| Amortized Cost | | | |
| STAR Ohio | 5,919,067 | 29.51% | 1 Day |
| STAR Ohio Employee Trust | 249,080 | 1.24% | 1 Day |
| | <u>\$ 20,058,785</u> | <u>100.00%</u> | |

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

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County limits its investments to those authorized by State statute. Standard and Poor's has assigned a rating of AAA for the Discount Notes and either A-1 or A-1+ for the Commercial Papers, while they have a AAA rating for STAR Ohio as is stated in the County's formal investment policy.

Custodial Credit Risk - For investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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. 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.

The County has categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2018.

All of the County's investments, except STAR Ohio, are valued using pricing sources as provided by the investments managers (Level 2 inputs).

NOTE 8 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2018 are as follows:

| | Interfund Receivable | Interfund Payable |
|--------------------------------|-------------------------|----------------------|
| General | \$ 135,669 | \$ 2,584 |
| Job and Family Services | 235,826 | 12,795 |
| Children Services | 1,914 | 28,643 |
| Nonmajor Special Revenue Funds | 118,863 | 387,329 |
| Nonmajor Capital Projects | - | 60,437 |
| Non Major Enterprise Funds | - | 484 |
| | \$ 492,272 | \$ 492,272 |

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 8 - INTERFUND TRANSACTIONS – Continued

Advances to/from other funds, including certain lending/borrowing arrangements: which is also known as manuscript debt, between funds that are long-term in nature. The purpose of these advances is to allow the County to exercise its authority to use the inactive monies in funds to invest in its own securities.

| Funds | Advances to Other Funds | Advances from Other Funds |
|-----------------------------|----------------------------|------------------------------|
| General | \$ 442,966 | \$ - |
| Road (MVGT) | 366,945 | - |
| County Capital Improvements | - | 809,911 |
| | \$ 809,911 | \$ 809,911 |

A summary of interfund transfers for 2018 were as follows:

| Transfers From | Job & Family Services | County Capital Improvements | Nonmajor Special Revenue | Nonmajor Debt Service | Nonmajor Capital Projects | Total |
|----------------|--------------------------|--------------------------------|-----------------------------|--------------------------|------------------------------|------------|
| General | \$ 116,395 | \$ 26,822 | \$ 314,982 | \$ 72,779 | \$ 289,030 | \$ 820,008 |
| Road (MVGT) | - | 7,433 | - | 40,547 | - | 47,980 |
| Totals | \$ 116,395 | \$ 34,255 | \$ 314,982 | \$ 113,326 | \$ 289,030 | \$ 867,988 |

In fiscal year 2018, the County made a transfer of \$116,395 from the General Fund to the Job and Family Services Fund to subsidize the program services. \$68,420, \$26,822, \$182,454, \$4,359 and \$106,576 were transferred from the General Fund to the Building Renovations Fund, the County Capital Improvements Fund, the Capital Projects Fund, the Equipment Loan Fund, and the ABRT Frost Rd. ODNR Fund respectively while the Road (MVGT) Fund transferred \$40,547 and \$7,433 to the Engineer Equipment Loan Fund and the County Capital Improvements for the payment of loans and bonds. There were also transfers totaling \$314,982 from the General Fund for the County's matching contributions to various grant programs.

Transfers between governmental funds are eliminated on the government-wide financial statements. All transfers were in compliance with Ohio Revised Code sections 5705.14, 5705.15, and 5705.16.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The long-term obligations at January 1, 2018 have been restated as described in Note 5.

The County's long-term obligations activity for the year ended December 31, 2018 was as follows:

| Description | Interest Rate | Restated Original Balance | Year Issued | Final Maturity | Restated Balance January 1 2018 | Additions | Deletions | Balance December 31 2018 | Amounts Due Within One Year |
|-------------------------------------------------------------------------------|---------------|---------------------------|-------------|----------------|---------------------------------|-----------------------|---------------------|--------------------------|-----------------------------|
| Governmental Activities: | | | | | | | | | |
| General Obligation Bonds Payable from Governmental Tax Revenues: | | | | | | | | | |
| Engineer Equipment | 2.33% | 358,007 | 2014 | 2024 | \$ 259,096 | \$ - | \$ 34,477 | \$ 224,619 | \$ 35,314 |
| | | | | | 259,096 | - | 34,477 | 224,619 | 35,314 |
| General Obligation Notes Payable from Governmental Sales Tax Revenues: | | | | | | | | | |
| Courthouse Renovation | 4.23% | \$ 914,000 | 2005 | 2025 | 460,000 | - | 49,000 | 411,000 | 51,000 |
| X-Ray Scanner | 1.25% | \$ 21,000 | 2014 | 2019 | 8,561 | - | 4,252 | 4,309 | 4,309 |
| | | | | | 468,561 | - | 53,252 | 415,309 | 55,309 |
| Net Pension Liability: | | | | | | | | | |
| OPERS | | | | | 40,364,273 | (11,963,518) | - | 28,400,755 | - |
| STRS | | | | | 1,289,604 | (32,388) | - | 1,257,216 | - |
| | | | | | 41,653,877 | (11,995,906) | - | 29,657,971 | - |
| Net OPEB Liability: | | | | | | | | | |
| OPERS | | | | | 17,360,368 | 1,821,515 | - | 19,181,883 | - |
| STRS | | | | | 211,809 | (211,809) | - | - | - |
| | | | | | 17,572,177 | 1,609,706 | - | 19,181,883 | - |
| Other Long-term Obligations: | | | | | | | | | |
| Premium on Notes Issued | | | | | 5,011 | - | 626 | 4,385 | 627 |
| Compensated Absences | | | | | 2,114,963 | 1,240,866 | 1,240,407 | 2,115,422 | 1,644,082 |
| Capital Leases | | | | | 4,055,937 | 41,279 | 406,930 | 3,690,286 | 371,599 |
| Landfill Post-Closure Costs | | | | | 1,814,537 | - | 115,471 | 1,699,066 | 124,032 |
| Total Governmental Activities Long-Term Obligations | | | | | \$ 67,944,159 | \$ (9,104,055) | \$ 1,851,163 | \$ 56,988,941 | \$ 2,230,963 |
| Business-Type Activities: | | | | | | | | | |
| General Obligation Bonds Payable from Enterprise Revenues: | | | | | | | | | |
| Buchtel Sewer | | | | | | | | | |
| Improvement | 4.50% | \$ 120,000 | 2002 | 2042 | \$ 98,600 | \$ - | \$ 2,200 | \$ 96,400 | \$ 2,300 |
| Plains Sewer Construction | 2.33% | \$ 500,000 | 2014 | 2024 | 361,858 | - | 48,151 | 313,707 | 49,319 |
| | | | | | 460,458 | - | 50,351 | 410,107 | 51,619 |
| Revenue Anticipation Bonds Payable from Enterprise Revenues: | | | | | | | | | |
| Buchtel Sewer | | | | | | | | | |
| Project | 4.50% | \$ 612,000 | 2002 | 2042 | 502,800 | - | 11,300 | 491,500 | 11,800 |
| OWDA Loans Payable from Enterprise Revenues: | | | | | | | | | |
| Sewer Plant and | | | | | | | | | |
| Poston Project | 6.12% | \$ 650,000 | 1997 | 2022 | 83,640 | - | 16,736 | 66,904 | 8,616 |
| US 50 Corridor | | | | | | | | | |
| WW Improvement | 3.69% | \$ 737,752 | 2013 | 2018 | 580,252 | 19,602 | 35,000 | 564,854 | - |
| US 50 Corridor | | | | | | | | | |
| WW Improvement | 3.35% | \$ 511,318 | 2017 | 2023 | 511,318 | 16,543 | 25,088 | 502,773 | - |
| US 50 Corridor | | | | | | | | | |
| WW Improvement | 3.06% | \$ - | 2017 | 2023 | - | 660,104 | - | 660,104 | - |
| Buchtel Water | 2.00% | 80,001 | 2002 | 2032 | 44,607 | - | 2,681 | 41,926 | 1,360 |
| Dresher Sewer | 5.15% | 141,078 | 2002 | 2033 | 101,051 | - | 4,607 | 96,444 | 2,393 |
| | | \$ 2,120,149 | | | 1,320,868 | 696,249 | 84,112 | 1,933,005 | 12,369 |
| Rural Development Loan Payable from Enterprise Revenues: | | | | | | | | | |
| Plains Water | | | | | | | | | |
| Construction | 5.00% | \$ 69,750 | 1982 | 2020 | 11,400 | - | 3,600 | 7,800 | 3,800 |
| Net Pension Liability: | | | | | | | | | |
| OPERS | | | | | 313,103 | (76,871) | - | 236,232 | - |
| Net OPEB Liability: | | | | | | | | | |
| OPERS | | | | | 134,712 | 24,839 | - | 159,551 | - |
| Other Long-term Obligations: | | | | | | | | | |
| Compensated Absences | | | | | 31,093 | 14,141 | 19,453 | 25,781 | 17,131 |
| Total Business-Type Activities Long-Term Obligations | | | | | \$ 2,774,434 | \$ 658,358 | \$ 168,816 | \$ 3,263,976 | \$ 96,719 |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2018 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 | |
|-------------------------------------|-------------------------------------------------------------------------|------------------|-------------------------------------------------------------------------------|------------------|-------------------------------------------------------------------|------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| | 2019 | \$ 35,314 | \$ 5,233 | \$ 55,309 | \$ 16,337 | \$ 51,619 |
| 2020 | 36,138 | 4,409 | 54,000 | 18,067 | 52,971 | 10,392 |
| 2021 | 36,980 | 3,567 | 56,000 | 11,746 | 54,147 | 9,104 |
| 2022 | 37,841 | 2,706 | 58,000 | 9,337 | 55,450 | 7,789 |
| 2023 | 38,722 | 1,825 | 61,000 | 6,824 | 56,880 | 6,441 |
| 2024-2028 | 39,624 | 923 | 131,000 | 5,598 | 71,040 | 18,767 |
| 2029-2033 | - | - | - | - | 19,700 | 13,603 |
| 2034-2038 | - | - | - | - | 24,400 | 8,770 |
| 2039-2042 | - | - | - | - | 23,900 | 2,745 |
| | <u>\$ 224,619</u> | <u>\$ 18,663</u> | <u>\$ 415,309</u> | <u>\$ 67,909</u> | <u>\$ 410,107</u> | <u>\$ 89,258</u> |

| For Year Ended December 31 | Revenue Anticipation Bonds Payable from Enterprise Revenue | | OWDA Loans Payable from Enterprise Revenue | | Rural Development Loan Payable from Enterprise Revenue | |
|-------------------------------------|---------------------------------------------------------------------|-------------------|-----------------------------------------------------|------------------|-----------------------------------------------------------------|---------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| | 2019 | \$ 11,800 | \$ 22,118 | \$ 12,369 | \$ 2,826 | \$ 3,800 |
| 2020 | 12,300 | 21,586 | 26,021 | 4,777 | 4,000 | 200 |
| 2021 | 12,900 | 21,033 | 27,455 | 3,788 | - | - |
| 2022 | 13,500 | 20,453 | 28,973 | 2,743 | - | - |
| 2023 | 14,000 | 19,845 | 8,723 | 3,704 | - | - |
| 2024-2028 | 80,400 | 89,154 | 49,384 | 13,839 | - | - |
| 2029-2033 | 100,100 | 69,372 | 52,349 | 4,624 | - | - |
| 2034-2038 | 124,900 | 44,712 | - | - | - | - |
| 2039-2042 | 121,600 | 13,981 | - | - | - | - |
| | <u>\$ 491,500</u> | <u>\$ 322,254</u> | <u>\$ 205,274</u> | <u>\$ 36,301</u> | <u>\$ 7,800</u> | <u>\$ 590</u> |

Long-Term Bonds, Notes and Loans: Two general obligation bonds, a revenue anticipation bond, six OWDA loans and a Rural Development loan are retired through the Enterprise Funds, from charges for services revenues. A general obligation bond is retired through Debt Service Funds from governmental tax revenues, while the two long-term notes are retired through a Debt Service Fund from governmental sales tax revenues. There are no amortization schedules for the three US 50 Corridor WW Improvement OWDA loans as they have not yet been fully drawn or closed.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

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 \$406,930 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, 2018, are as follows:

| Year Ended December 31 | Capital Lease Payments |
|---------------------------------------------|---------------------------|
| 2019 | \$ 371,599 |
| 2020 | 363,863 |
| 2021 | 354,894 |
| 2022 | 343,240 |
| 2023 | 342,065 |
| 2024-28 | 1,708,363 |
| 2029-32 | 1,366,691 |
| Total Minimum Lease Payments | 4,850,715 |
| Less: Amount Representing Interest | (1,160,429) |
| Present Value of Net Minimum Lease Payments | \$ 3,690,286 |

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 \$1,699,066 reported is the estimated cost of the post-closure maintenance and monitoring. Any post-closure costs are being paid by the County's General Fund.

Legal Debt Margin: The Ohio Revised Code provides that net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that the total voted and unvoted note debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of assessed valuation, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations at December 31, 2018, were an overall legal debt margin of \$26,464,378 and an unvoted legal debt margin of \$11,054,999.

Conduit Debt Obligations: From time to time, the County has issued Industrial Development Bonds, Hospital Revenue Bonds and Housing Revenue Bonds to provide financial assistance to private sector entities for the acquisition of industrial, commercial, health-care and housing facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2018 there is one 1998 series of Tax Exempt Multifamily Housing Mortgage Revenue Bonds and Convertible Taxable Multifamily Mortgage Revenue Bonds outstanding with aggregate principal amounts payable of \$2,345,000.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 10 - CONTRACT COMMITMENTS

As of December 31, 2018, the County had contractual purchase commitments for forty-one projects. The amount for each project is as follows:

| Project | Fund | Purchase Commitments | Amounts Paid as of 12/31/18 | Amounts Remaining On Contracts |
|-------------------------------------------|---------------------------|-------------------------|--------------------------------|--------------------------------------|
| Public Defender | General | \$ 556,040 | \$ 278,020 | \$ 278,020 |
| Software Support | General and REA | 111,540 | - | 111,540 |
| 2018-2020 New Construction | REA | 156,000 | 46,107 | 109,893 |
| 2020 Reappraisal | REA | 595,000 | 184,752 | 410,248 |
| Web Hosting | REA | 20,700 | 13,800 | 6,900 |
| Athens Farmers Market | Job & Family Services | 13,310 | 6,655 | 6,655 |
| Athens County Children Serv. | Job & Family Services | 29,457 | 4,457 | 25,000 |
| Athens County Juvenile Court | Job & Family Services | 5,000 | 1,177 | 3,823 |
| Carpet One Floor & Moore | Job & Family Services | 28,880 | 14,440 | 14,440 |
| Clemans Nelson | Job & Family Services | 5,500 | 589 | 4,911 |
| Fasttime | Job & Family Services | 448,061 | - | 448,061 |
| Green Cab | Job & Family Services | 384,310 | 60,100 | 324,210 |
| Health Recovery | Job & Family Services | 115,081 | 41,723 | 73,358 |
| HapCap-Meals on Wheels | Job & Family Services | 10,004 | 1,658 | 8,346 |
| HapCap-TANF WEP | Job & Family Services | 100,000 | 89,056 | 10,944 |
| HapCap-CCMEP Site | Job & Family Services | 275,000 | 228,409 | 46,591 |
| HapCap-Athens on Demand | Job & Family Services | 35,000 | 32,948 | 2,052 |
| Hopewell Health | Job & Family Services | 464,543 | 200,849 | 263,694 |
| Integrated Services-Sub Emp. | Job & Family Services | 15,360 | 3,500 | 11,860 |
| Integrated Services-Out of School | Job & Family Services | 60,000 | 4,815 | 55,185 |
| My Sister's Place | Job & Family Services | 24,000 | 3,341 | 20,659 |
| My Sister's Place | Job & Family Services | 10,200 | - | 10,200 |
| Northwoods | Job & Family Services | 21,000 | - | 21,000 |
| Pentajay | Job & Family Services | 44,244 | 29,496 | 14,748 |
| ReUse Industries | Job & Family Services | 74,676 | 7,465 | 67,211 |
| Revize | Job & Family Services | 17,400 | 11,600 | 5,800 |
| RSVP COAD | Job & Family Services | 455,025 | 160,621 | 294,404 |
| Athens County Big Brother/Sisters | Job & Family Services | 15,000 | - | 15,000 |
| Tri-County Career Center-Lab Kits & Fees | Job & Family Services | 20,000 | 13,189 | 6,811 |
| Tri-County Career Center-Ind. Maint. | Job & Family Services | 27,357 | - | 27,357 |
| Tri-County Career Center-Short Term Class | Job & Family Services | 20,900 | 1,088 | 19,812 |
| We Frame LLC | Job & Family Services | 20,500 | - | 20,500 |
| Sowash Law Offices | Job & Family Services | 61,625 | 4,520 | 57,105 |
| Athens County Domestic-IV-D | Child Support Enforcement | 254,515 | 200,315 | 54,199 |
| Athens County Juvenile IV-D | Child Support Enforcement | 122,688 | 82,908 | 39,779 |
| Athens County Prosecutor IV-D | Child Support Enforcement | 68,181 | 17,528 | 50,652 |
| Athens County Sheriff IV-D | Child Support Enforcement | 246,117 | 181,871 | 64,246 |
| Career Connections IV-D | Child Support Enforcement | 145,080 | 72,131 | 72,949 |
| Integrated Services | Children Services | 85,000 | 80,362 | 4,638 |
| Hopewell Health | Children Services | 76,212 | 42,802 | 33,410 |
| Election System | General | 31,604 | 9,911 | 21,693 |
| | | <u>\$ 5,270,108</u> | <u>\$ 2,132,202</u> | <u>\$ 3,137,906</u> |

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS

A. DEFINED BENEFIT PENSION SYSTEMS

Net Pension Liability

The net pension liability reported on the Statement of Net Position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

The net pension liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

1. Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, who are not certified teachers with the school for developmental disabilities, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

| Group A | Group B | Group C |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| Eligible to retire prior to January 7, 2013 or five years after January 7, 2013 | 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013 | Members not in other Groups and members hired on or after January 7, 2013 |
| State and Local | State and Local | State and Local |
| <u>Age and Service Requirements:</u> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit | <u>Age and Service Requirements:</u> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit | <u>Age and Service Requirements:</u> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit |
| <u>Formula:</u> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | <u>Formula:</u> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | <u>Formula:</u> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35 |
| Group A | Group B | Group C |
| Eligible to retire prior to January 7, 2013 or five years after January 7, 2013 | 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013 | Members not in other Groups and members hired on or after January 7, 2013 |
| Law Enforcement | Law Enforcement | Law Enforcement |
| <u>Age and Service Requirements:</u> Age 52 with 15 years of service credit | <u>Age and Service Requirements:</u> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit | <u>Age and Service Requirements:</u> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit |
| <u>Formula:</u> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 | <u>Formula:</u> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 | <u>Formula:</u> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 |

Final Average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3.0% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 2.25%.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

| | State and Local | Law Enforcement |
|--------------------------------------------------|--------------------|--------------------|
| 2018 Statutory Maximum Contribution Rates | | |
| Employer | 14.0% | 18.1% |
| Employee | 10.0% | ** |
| 2018 Actual Contribution Rates | | |
| Employer: | | |
| Pension | 14.0% | 18.1% |
| Post-employment Health Care Benefits | 0.0% | 0.0% |
| Total Employer | 14.0% | 18.1% |
| Employee | 10.0% | 13.0% |

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2.0% greater than the Public Safety rate.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required pension contributions to OPERS were \$3,221,368 for 2018. Of this amount, \$294,691 is reported as an intergovernmental payable.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OPERS total pension liability was measured as of December 31, 2017, and was determined by rolling forward the total pension liability as of January 1, 2017, to December 31, 2017. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

| | 2018 | | 2017 |
|--------------------------------------------------|---------------|----|-------------|
| Proportionate Share of the Net Pension Liability | \$ 28,636,987 | \$ | 40,677,376 |
| Proportion of the Net Pension Liability | 0.182540% | | 0.179130% |
| Pension Expense | \$ 6,920,761 | \$ | 9,641,937 |

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | OPERS |
|-----------------------------------------------------------------------------------|----------------------------|
| Deferred Outflows of Resources | |
| Differences between expected and actual experience | \$ 29,246 |
| Change in Assumptions | 3,427,355 |
| Differences between County Contributions and Proportionate Share of Contributions | 685,262 |
| County contributions subsequent to the measurement date | <u>3,221,368</u> |
| Total Deferred Outflows of Resources | <u>\$ 7,363,231</u> |
| Deferred Inflows of Resources | |
| Differences between expected and actual experience | \$ 564,342 |
| Net difference between projected and actual earnings on pension plan investments | <u>6,147,852</u> |
| Total Deferred Inflows of Resources | <u>\$ 6,712,194</u> |

The \$3,221,368 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| | OPERS |
|--------------------------|------------------------------|
| Year Ending December 31: | |
| 2019 | \$ 3,065,362 |
| 2020 | (412,212) |
| 2021 | (2,702,376) |
| 2022 | <u>(2,521,105)</u> |
| Total | <u>\$ (2,570,331)</u> |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2017, using the following actuarial assumptions, applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2017, are presented below.

| | |
|----------------------------------------------|--------------------------------------------------------------|
| Wage Inflation | 3.25 percent |
| Future Salary Increases, including inflation | 3.25 to 10.75 percent including wage inflation |
| <i>COLA or Ad Hoc COLA:</i> | |
| Pre-January 7, 2013 Retirees | 3 percent, simple |
| Post-January 7, 2013 Retirees | 3 percent, simple through 2018, then 2.15 percent, simple |
| Investment Rate of Return | 7.5 percent |
| Actuarial Cost Method | Individual Entry Age |
| Inflation Assumptions | 3.25 percent |
| Cost of Living Adjustments | 2.60 percent and 3.00 percent |

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2017, OPERS manages investments in three investment portfolios: the Defined Benefits portfolio, the 401(h) Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefits portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money weighted rate of return expressing investment performance, net of investments expense and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 16.82% for 2017.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return (Arithmetic) |
|------------------------|----------------------|-----------------------------------------------------------|
| Fixed Income | 23.00% | 2.20% |
| Domestic Equities | 19.00% | 6.37% |
| Real Estate | 10.00% | 5.26% |
| Private Equity | 10.00% | 8.97% |
| International Equities | 20.00% | 7.88% |
| Other Investments | 18.00% | 5.26% |
| Total | 100.00% | 5.66% |

Discount Rate

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.50%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.50%) or one-percentage-point higher (8.50%) than the current rate:

| 1% Decrease (6.50%) | Current Discount Rate (7.50%) | 1% Increase (8.50%) |
|------------------------|-------------------------------------|------------------------|
| \$ 50,851,993 | \$ 28,636,987 | \$ 10,116,367 |

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

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at <http://www.strsoh.org>.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

The DC Plan allows members to place all their member contributions and 9.5% of the 14.0% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5% of the 14.0% employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12% of the 14% member rate goes to the DC Plan and the remaining 2% is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 or later.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance.

If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. For the year ended December 31, 2018, plan members were required to contribute 14.0% of their annual covered salary. The County was required to contribute 14.0%; the entire 14.0% was the portion used to fund pension obligations. The year 2018 contribution rates were equal to the statutory maximum rates.

The County's contractually required pension contributions to STRS were \$90,501 for 2018. This entire amount has been contributed as of the end of the year.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

| | STRS | |
|--------------------------------------------------|--------------|--------------|
| | 2018 | 2017 |
| Proportionate Share of the Net Pension Liability | \$ 1,257,216 | \$ 1,289,604 |
| Proportion of the Net Pension Liability | 0.00571780% | 0.00542872% |
| Pension Expense | \$ 93,243 | \$ (523,945) |

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | STRS |
|-----------------------------------------------------------------------------------------------------|-------------------|
| Deferred Outflows of Resources | |
| Difference between expected and actual experience | \$ 29,020 |
| Change in Assumptions | 222,803 |
| Change in Proportion and Differences between Contributions and Proportionate Share of Contributions | 93,578 |
| County contributions subsequent to the measurement date | 35,479 |
| Total Deferred Outflows of Resources | \$ 380,880 |
| Deferred Inflows of Resources | |
| Difference between expected and actual experiences | \$ 8,210 |
| Net difference between projected and actual earnings on pension plan investments | 76,238 |
| Total Deferred Inflows of Resources | \$ 84,448 |

The \$35,479 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| | STRS |
|--------------------------|-------------------|
| Year Ending December 31: | |
| 2019 | \$ 135,516 |
| 2020 | 99,437 |
| 2021 | 30,274 |
| 2022 | (4,274) |
| Total | \$ 260,953 |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

Actuarial Assumptions - STRS

The total pension liability in the July 1, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|-----------------------------------|-------------------------------------|
| Inflation | 2.50% |
| Projected salary increases | 2.50% at age 65 to 12.50% at age 20 |
| Investment Rate of Return | 7.45%, net of investment expenses |
| Cost-of-Living Adjustments (COLA) | 0.00% effective July 1, 2017 |

Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

The 10 year expected real rate of return on pension plan investments was determined by STRS' investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

| <u>Asset Class</u> | <u>Target Allocation</u> | <u>Long-Term Expected Real Rate of Return*</u> |
|----------------------|--------------------------|------------------------------------------------|
| Domestic Equity | 28.00% | 7.35% |
| International Equity | 23.00% | 7.55% |
| Alternatives | 17.00% | 7.09% |
| Fixed Income | 21.00% | 3.00% |
| Real Estate | 10.00% | 6.00% |
| Liquidity Reserves | 1.00% | 2.25% |
| Total | 100.00% | |

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25%, and does not include investment expenses. Over a 30 year period, Ohio's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate

The discount rate used to measure the total pension liability was 7.45% as of June 30, 2018. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2018. Therefore, the long-term expected rate of return on pension plan investments of 7.45% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2018.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.45%) or one-percentage-point higher (8.45%) than the current rate:

| | 1% Decrease (6.45%) | Current Discount Rate (7.45%) | 1% Increase (8.45%) |
|----------------------------------------------------------|------------------------|-------------------------------------|------------------------|
| County's proportionate share of net pension liability | \$ 1,835,998 | \$ 1,257,216 | \$ 767,355 |

B. POSTEMPLOYMENT BENEFITS

1. Ohio Public Employees Retirement System (OPERS)

Net OPEB Liability/Asset

The net OPEB liability/asset reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability/asset represents the County's proportionate share of each OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB liability/asset calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the County's obligation for this liability/asset to annually required payments. The County cannot control benefit terms or the manner in which OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The proportionate share of each plan's unfunded benefits is presented as a long-term net OPEB liability/asset on the accrual basis of accounting. Any liability for the contractually-required OPEB contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2018.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. OP&F's total OPEB liability was measured as of December 31, 2017, and was determined by rolling forward the total OPEB liability as of January 1, 2017, to December 31, 2017. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

| | OPERS |
|-----------------------------------------------|--------------|
| Proportion of the Net OPEB Liability: | |
| Current Measurement Date | 0.17811000% |
| Prior Measurement Date | 0.17321279% |
| Change in Proportionate Share | 0.0048972% |
| Proportionate Share of the Net OPEB Liability | \$19,340,985 |
| OPEB Expense | \$1,649,575 |

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | OPERS |
|-----------------------------------------------------------------------------------|---------------------|
| Deferred Outflows of Resources | |
| Differences between expected and actual experience | \$ 15,067 |
| Change in Assumptions | 1,408,261 |
| Differences between County Contributions and Proportionate Share of Contributions | 334,642 |
| Total Deferred Outflows of Resources | \$ 1,757,970 |
| Deferred Inflows of Resources | |
| Net difference between projected and actual earnings on pension plan investments | \$ 1,440,807 |

No amounts were reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| | OPERS |
|--------------------------|-------------------|
| Year Ending December 31: | |
| 2019 | \$ 480,288 |
| 2020 | 480,288 |
| 2021 | (283,212) |
| 2022 | (360,201) |
| Total | \$ 317,163 |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

| | |
|----------------------------------------------------|--------------------------------------------------------|
| Wage Inflation | 3.25 percent |
| Projected Salary Increases, including inflation | 3.25 to 10.75 percent including wage inflation |
| Single Discount Rate: | |
| Current measurement date | 3.85 percent |
| Prior Measurement date | 4.23 percent |
| Investment Rate of Return | 6.50 percent |
| Municipal Bond Rate | 3.31 percent |
| Health Care Cost Trend Rate | 7.5 percent, initial 3.25 percent, ultimate in 2028 |
| Actuarial Cost Method | Individual Entry Age |

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

| Asset Class | Target Allocation | Weighted Average Long-Term Expected Real Rate of Return (Arithmetic) |
|------------------------------|----------------------|-------------------------------------------------------------------------------|
| Fixed Income | 34.00 % | 1.88 % |
| Domestic Equities | 21.00 | 6.37 |
| Real Estate Investment Trust | 6.00 | 5.91 |
| International Equities | 22.00 | 7.88 |
| Other investments | 17.00 | 5.39 |
| Total | 100.00 % | 4.98 % |

Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

| | 1% Decrease (2.85%) | Current Discount Rate (3.85%) | 1% Increase (4.85%) |
|-------------------------------------------------------|------------------------|-------------------------------------|------------------------|
| County's proportionate share of net OPEB liability | \$ 25,695,930 | \$ 19,340,985 | \$ 14,200,710 |

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

| | 1% Decrease (4.00%) | Current Discount Rate (5.00%) | 1% Increase (6.00%) |
|-------------------------------------------------------|------------------------|-------------------------------------|------------------------|
| County's proportionate share of net OPEB liability | \$ 18,505,629 | \$ 19,340,985 | \$ 20,204,798 |

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

Plan Description – The State Teachers Retirement System of Ohio (STRS Ohio) administers a pension plan that is comprised of: a Defined Benefit Plan, a self-directed Defined Contribution Plan, and a Combined Plan that offers features of the Defined Benefit Plan and the Defined Contribution Plan.

Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the Defined Benefit or Combined Plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discounted effective Jan. 1, 2020.

Pursuant to Chapter 3307 of the Ohio Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium.

STRS Ohio issues a stand-alone financial report. Interested parties can view the most recent *Comprehensive Annual Financial Report* by visiting <https://www.strsoh.org> or by requesting a copy by calling toll-free (888) 227-7877.

Funding Policy - Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14.0% employer contribution rate, 0% of covered payroll was allocated to post-employment health care for the years ended June 30, 2017, 2016 and 2015. The 14.0% employer contribution rate is the maximum rate established under Ohio law.

The County’s contractually required postemployment health care contributions to STRS were \$0 for 2018.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

| | STRS |
|----------------------------------------------------------|-------------|
| Proportion of the Net OPEB Liability: | |
| Current Measurement Date | 0.00571780% |
| Prior Measurement Date | 0.00542872% |
| | |
| Change in Proportionate Share | 0.00028908% |
| | |
| Proportionate Share of the Net OPEB Liability (Asset) | (\$91,879) |
| | |
| OPEB Expense | (\$197,588) |

At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | STRS |
|--------------------------------------------------------------------------------------|-------------------|
| Deferred Outflows of Resources | |
| Differences between expected and actual experience | \$ 10,732 |
| Differences between County Contributions and Proportionate Share of Contributions | 10,301 |
| | |
| Total Deferred Outflows of Resources | \$ 21,033 |
| | |
| Deferred Inflows of Resources | |
| Differences between expected and actual experience | \$ 5,353 |
| Net difference between projected and actual earnings on pension plan investments | 10,496 |
| Change in Assumptions | 125,192 |
| | |
| Total Deferred Inflows of Resources | \$ 141,041 |

No amounts were reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability/asset in the year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows/asset of resources related to OPEB will be recognized in OPEB expense as follows:

| | STRS |
|--------------------------|---------------------|
| Year Ending December 31: | |
| 2019 | \$ (21,613) |
| 2020 | (21,613) |
| 2021 | (21,613) |
| 2022 | (17,584) |
| 2023 | (19,218) |
| Thereafter | (18,367) |
| | |
| Total | \$ (120,008) |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2017, actuarial valuation are presented below:

| | | |
|--------------------------------------|------------------------------------------------------------------|----------|
| Inflation | 2.50 percent | |
| Projected salary increases | 12.50 percent at age 20 to 2.50 percent at age 65 | |
| Investment Rate of Return | 7.45 percent, net of investment expenses, including inflation | |
| Payroll Increases | 3.0 percent | |
| Cost-of-Living Adjustments (COLA) | 0.0 percent | |
| Blended Discount Rate of Return | N/A | |
| Health Care Cost Trends | Initial | Ultimate |
| Medical | | |
| Pre-Medicare | 6% | 4% |
| Medicare | 5% | 4% |
| Prescription Drug | | |
| Pre-Medicare | 8% | 4% |
| Medicare | -5.23% | 4% |

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Since the prior measurement date, the discount rate was increased to 4.13 percent based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB) and the long term expected rate of return was reduced to 7.45 percent. Valuation year per capita health care costs were updated, and the salary scale was modified. The percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased. The assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.

Also since the prior measurement date, the subsidy multiplier for non-Medicare benefit recipients increased from 1.9 percent to 1.944 percent per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019. Subsequent to the current measurement date, the date for discontinuing remaining Medicare Part B premium reimbursements was extended to January 2020.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS – Continue

| <u>Asset Class</u> | <u>Target Allocation</u> | <u>Long-Term Expected Rate of Return *</u> |
|----------------------|------------------------------|------------------------------------------------|
| Domestic Equity | 28.00 % | 7.35 % |
| International Equity | 23.00 | 7.55 |
| Alternatives | 17.00 | 7.09 |
| Fixed Income | 21.00 | 3.00 |
| Real Estate | 10.00 | 6.00 |
| Liquidity Reserves | 1.00 | 2.25 |
| Total | <u>100.00 %</u> | |

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actual rate of return, without net value added by management.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.13 percent as of June 30, 2017. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was not projected to be sufficient to make all projected future benefit payments of current plan members. The OPEB plan's fiduciary net position was projected to become insufficient to make future benefit payments during the fiscal year ending June 30, 2037. Therefore, the long-term expected rate of return on OPEB plan assets was used to determine the present value of the projected benefit payments through the fiscal year ending June 30, 2036 and the Bond Buyer 20-year municipal bond rate of 3.58 percent as of June 30, 2017 (i.e. municipal bond rate), was used to determine the present value of the projected benefit payments for the remaining years in the projection. The total present value of projected benefit payments from all years was then used to determine the single rate of return that was used as the discount rate. The blended discount rate of 4.13 percent, which represents the long-term expected rate of return of 7.45 percent for the funded benefit payments and the Bond Buyer 20-year municipal bond rate of 3.58 percent for the unfunded benefit payments, was used to measure the total OPEB liability as of June 30, 2018. A blended discount rate of 3.26 percent which represents the long term expected rate of return of 7.75 percent for the funded benefit payments and the Bond Buyer 20-year municipal bond rate of 2.85 percent for the unfunded benefit payments was used to measure the total OPEB liability at June 30, 2018.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate and Health Care Cost Trend Rate

The following table represents the net OPEB liability as of June 30, 2018, calculated using the current period discount rate assumption of 4.13 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.13 percent) or one percentage point higher (5.13 percent) than the current assumption. Also shown is the net OPEB liability as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

| | 1% Decrease (6.45%) | Current Discount Rate (7.45%) | 1% Increase (8.45%) |
|---------------------------------------------------------------|------------------------|-------------------------------------|------------------------|
| County's proportionate share of net OPEB liability (asset) | \$ (78,749) | \$ (91,879) | \$ (102,914) |

| | 1% Decrease (3.13%) | Current Trend Rate (4.13%) | 1% Increase (5.13%) |
|---------------------------------------------------------------|------------------------|----------------------------------|------------------------|
| County's proportionate share of net OPEB liability (asset) | \$ (102) | \$ (91,879) | \$ (81,305) |

NOTE 12 - RECEIVABLES

Receivables at December 31, 2018 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:

Note 12 Receivables Worksheet

Governmental Activities

General Fund

| | |
|-----------------------------------|----------------|
| Local Government Distributions | \$ 298,263 |
| Casino Tax Distributions | 403,284 |
| State Property Tax Reimbursements | 130,680 |
| Permissive Motor Vehicle Tax | 6,541 |
| Grants and Other | 97,741 |
| Total General Fund | 936,509 |

Job and Family Services Fund

| | |
|-------------------------------------------|------------------|
| State/Federal Funding | 1,725,188 |
| Total Job and Family Services Fund | 1,725,188 |

Road (MVG) Fund

| | |
|------------------------------|------------------|
| Motor Vehicle License Tax | 643,529 |
| Permissive Motor Vehicle Tax | 409,572 |
| Gasoline Tax | 1,164,435 |
| Other | 367,342 |
| Total Road (MVG) Fund | 2,584,878 |

Children Services Fund

| | |
|-------------------------------------|----------------|
| State Property Tax Reimbursements | 194,200 |
| State Grants | 223,642 |
| Total Children Services Fund | 417,842 |

ACBDD (Beacon School) Fund

| | |
|-----------------------------------------|----------------|
| State Property Tax Reimbursements | 291,509 |
| Other | 82,172 |
| Total ACBDD (Beacon School) Fund | 373,681 |

Ambulance Service Fund

| | |
|-------------------------------------|---------------|
| State Property Tax Reimbursements | 72,292 |
| Total Ambulance Service Fund | 72,292 |

Nonmajor Governmental Funds

| | |
|------------------------------------------|----------------|
| State Property Tax Reimbursements | 43,948 |
| State/Federal Funding | 471,247 |
| Other | 120 |
| Total Nonmajor Governmental Funds | 515,315 |

| | |
|--------------------------------------------|---------------------|
| Total Intergovernmental Receivables | \$ 6,625,705 |
|--------------------------------------------|---------------------|

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 13 - LOANS RECEIVABLE

Loans receivable represent low interest loans made by the County for community development and small business projects under the Federal Community Development Block Grant (CDBG) program and for emergency assistance to county residents administered by the County Commissioners. Loans receivable (net of uncollectible amounts) for the primary government, as of December 31, 2018, consisted of the following:

| <u>Fund</u> | <u>Amount</u> | <u>Interest Rate</u> | <u>Terms</u> |
|----------------------------|-------------------|----------------------|-----------------|
| ACENet Revolving Loan | \$ 8,888 | 11-12% | 1.75 to 5 years |
| CD Revolving Loan | 228,939 | 0-7% | 6 to 20 years |
| Emergency Home Repair Loan | 2,483 | 0% | 1.5 to 8 years |
| Total | <u>\$ 240,310</u> | | |

NOTE 14 - LANDFILL CLOSURE

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

The landfill was certified by the EPA as closed in October, 1998 so the post-closure monitoring and maintenance has started. The total cost for this phase over the next ten years is estimated to be \$1,699,066. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Any post-closure costs are being paid by the County's General Fund.

The County was approved for OWDA loans of \$1,257,450 and \$230,000 to cover the closure and post-closure costs. These loans were paid off in 2016.

NOTE 15 - DEFERRED INFLOWS / DEFERRED OUTFLOWS OF RESOURCES

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has non-exchange revenue transactions where a receivable has been recorded because property taxes were levied, but the resources cannot be used until a future period. This item has been reported as deferred inflows on the government-wide Statement of Net Position.

On the modified accrual basis of accounting, the County has recorded certain receivables where the related revenue is unavailable. Unavailable revenues have been reported as deferred inflows of resources on the governmental fund Balance Sheet for the following:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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

| | Governmental Type Funds | | | |
|-------------------------------------|--------------------------------|--------------------------|--------------------------------|--------------------------------|
| | General | Job & Family Services | Road (MVGT) | Children Services |
| Property Taxes | \$ 2,280,766 | \$ - | \$ - | \$ 3,553,010 |
| Casino Tax | 207,341 | - | - | - |
| Homestead and Credits | | | | |
| Due from the State | 130,680 | - | - | 194,200 |
| Local Government | 190,062 | - | - | - |
| Motor Vehicle License | 4,531 | - | 749,403 | - |
| Gasoline Tax | - | - | 771,824 | - |
| JFS Grants | - | 679,665 | - | - |
| Total deferred inflows of resources | <u>\$ 2,813,380</u> | <u>\$ 679,665</u> | <u>\$ 1,521,227</u> | <u>\$ 3,747,210</u> |
| | ACBDD (Beacon School) | Ambulance Service | Other Governmental Funds | Total Governmental Funds |
| Property Taxes | \$ 6,739,565 | \$ 2,502,000 | \$ 820,886 | \$ 15,896,227 |
| Casino Tax | - | - | - | 207,341 |
| Homestead and Credits | | | | |
| Due from the State | 291,509 | 70,392 | 43,948 | 730,729 |
| Local Government | - | - | - | 190,062 |
| Motor Vehicle License | - | - | - | 753,934 |
| Gasoline Tax | - | - | - | 771,824 |
| JFS Grants | - | - | - | 679,665 |
| Total deferred inflows of resources | <u>\$ 7,031,074</u> | <u>\$ 2,572,392</u> | <u>\$ 864,834</u> | <u>\$ 19,229,782</u> |

NOTE 16 - CAPITAL ASSETS

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

Governmental Activities

General Government:

| | |
|-----------------------------------------------------------|----------------------------|
| Legislative and Executive | \$ 311,714 |
| Judicial | 10,939 |
| Public Safety | 351,433 |
| Public Works | 2,766,882 |
| Health | 172,384 |
| Human Services | 520,017 |
| Conservation and Recreation | 37,392 |
| Total Governmental Activities Depreciation Expense | <u><u>\$ 4,170,761</u></u> |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 16 - CAPITAL ASSETS - Continued

The capital assets at January 1, 2018 have been restated as described in Note 5.

A summary of the changes in governmental capital assets during 2018 were as follows:

| | Restated Balance January 1, 2018 | Additions | Deletions | Balance December 31, 2018 |
|----------------------------------------------------|-------------------------------------------|---------------------|---------------------|---------------------------------|
| Governmental Activities | | | | |
| <i>Nondepreciable Capital Assets:</i> | | | | |
| Land | \$1,662,190 | \$ 6,269 | \$ - | \$ 1,668,459 |
| Historical Objects | 92,050 | - | - | 92,050 |
| Software | 159,823 | 375,135 | - | 534,958 |
| Total Nondepreciable Capital Assets | <u>1,914,063</u> | <u>381,404</u> | <u>-</u> | <u>2,295,467</u> |
| <i>Depreciable Capital Assets:</i> | | | | |
| Improvements Other Than Buildings | 2,037,293 | 185,699 | - | 2,222,992 |
| Buildings | 22,887,661 | 104,441 | (12,640) | 22,979,462 |
| Furniture and Equipment | 16,281,425 | 968,559 | (755,830) | 16,494,154 |
| Infrastructure | 83,269,323 | 1,599,802 | (27,321) | 84,841,804 |
| Total Depreciable Capital Assets | <u>124,475,702</u> | <u>2,858,501</u> | <u>(795,791)</u> | <u>126,538,412</u> |
| <i>Accumulated Depreciation:</i> | | | | |
| Improvements Other Than Buildings | (568,453) | (82,137) | - | (650,590) |
| Buildings | (9,275,377) | (643,896) | 5,604 | (9,913,669) |
| Furniture and Equipment | (7,101,862) | (1,006,791) | 477,171 | (7,631,482) |
| Infrastructure | (40,692,806) | (2,437,937) | 18,049 | (43,112,694) |
| Total Accumulated Depreciation | <u>(57,638,498)</u> | <u>(4,170,761)</u> | <u>500,824</u> | <u>(61,308,435)</u> |
| Depreciable Capital Assets, Net | <u>66,837,204</u> | <u>(1,312,260)</u> | <u>(294,967)</u> | <u>65,229,977</u> |
| Governmental Activities Capital Assets, Net | <u>\$ 68,751,267</u> | <u>\$ (930,856)</u> | <u>\$ (294,967)</u> | <u>\$ 67,525,444</u> |

The above assets include \$3,497,622 of Buildings and \$100,165 of Furniture and Equipment that are under capital leases.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 16 - CAPITAL ASSETS - Continued

The capital assets at January 1, 2018 have been restated as described in Note 5.

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

| | Restated Balance January 1, 2018 | Additions | Deletions | Balance December 31, 2018 |
|-----------------------------------------------------|-------------------------------------------|-------------------|-----------------|---------------------------------|
| Business-Type Activities | | | | |
| <i>Nondepreciable Capital Assets:</i> | | | | |
| Land | \$29,741 | \$ - | \$ - | \$ 29,741 |
| Plant and Facilities (Water and Sewer Lines) | 1,244,186 | 614,939 | - | 1,859,125 |
| Total Nondepreciable Capital Assets | 1,273,927 | 614,939 | - | 1,888,866 |
| <i>Depreciable Capital Assets:</i> | | | | |
| Improvements Other Than Buildings | 9,058 | - | - | 9,058 |
| Plant and Facilities (Water and Sewer Lines) | 7,768,696 | - | - | 7,768,696 |
| Buildings | 274,323 | 6,483 | - | 280,806 |
| Furniture and Equipment | 560,460 | - | (5,683) | 554,777 |
| Total Depreciable Capital Assets | 8,612,537 | 6,483 | (5,683) | 8,613,337 |
| <i>Accumulated Depreciation:</i> | | | | |
| Improvements Other Than Buildings | (2,944) | (453) | - | (3,397) |
| Plant and Facilities (Water and Sewer Lines) | (2,950,481) | (157,918) | - | (3,108,399) |
| Buildings | (102,612) | (5,837) | - | (108,449) |
| Furniture and Equipment | (335,167) | (24,188) | 4,949 | (354,406) |
| Total Accumulated Depreciation | (3,391,204) | (188,396) | 4,949 | (3,574,651) |
| Depreciable Capital Assets, Net | 5,221,333 | (181,913) | (734) | 5,038,686 |
| Business-Type Activities Capital Assets, Net | \$ 6,495,260 | \$ 433,026 | \$ (734) | \$ 6,927,552 |

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 2018 tax levy was based follows:

| | <u>Assessed Values</u> |
|----------------------------------|-------------------------|
| Real Property | \$ 977,308,280 |
| Public Utility Personal Property | 149,983,620 |
| Total | <u>\$ 1,127,291,900</u> |

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, 20.65 mills have been levied based upon mills voted for the EMS, Health, 317 Board, Children Services, T.B. Hospital, Beacon School, Athens County Library and Senior Citizens levies. A summary of voted millage follows:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 17 - PROPERTY TAX REVENUE - Continued

| Purpose | Voter Levy Date | Authorized Rate | Rate Levied For Current Year (b) | | Final Collection Year | |
|-----------------------|-----------------------|--------------------|----------------------------------|-----------|-----------------------------|-------|
| | | | Residential/ Agricultural | Other | | |
| EMS Replacement | (c) 2014 | 1.00 | 0.946132 | 0.965772 | 2020 | |
| EMS Replacement | (c) 2013 | 0.50 | 0.447803 | 0.462441 | 2019 | |
| EMS Replacement | (c) 2012 | 1.00 | 0.895606 | 0.924882 | 2017 | |
| Health 2000 | (c) 2009 | 0.40 | 0.358242 | 0.369953 | 2020 | |
| Health 2007 | (c) 2006 | 0.30 | 0.268682 | 0.277465 | 2017 | |
| Health 2009 | (c) 2008 | 0.30 | 0.283840 | 0.289732 | 2019 | |
| 317 BRD 2012 | (c) 2011 | 1.00 | 0.921000 | 0.951418 | 2022 | |
| 317 BRD 2008 | (c) 2007 | 1.00 | 0.870000 | 0.859047 | 2018 | |
| Children Services | | 2010 | 2.00 | 1.215888 | 1.390540 | 2020 |
| Children Services | | 2015 | 3.00 | 2.201844 | 2.293929 | 2025 |
| T B Hospital 1995 | | 2014 | 0.20 | 0.092226 | 0.114785 | 2020 |
| Beacon 2002 | (c) 2010 | 1.80 | 1.612091 | 1.664788 | 2018 | |
| Beacon School 2001 | (c) 2001 | 1.80 | 1.095673 | 1.251486 | Cont. | |
| Beacon School 2005 | (c) 2005 | 2.85 | 2.091752 | 2.179233 | Cont. | |
| Beacon School 2014 | | 2014 | 1.50 | 1.343409 | 1.387323 | Cont. |
| Athens County Library | | 2014 | 1.00 | 0.895606 | 0.924882 | 2019 |
| Senior Citizens | | 2011 | 0.75 | 0.457279 | 0.521453 | 2017 |
| Senior Citizens | | 2014 | 0.25 | 0.223902 | 0.231221 | 2019 |
| | | | 20.65 | 16.220975 | 17.060350 | |

(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.

In 2018, real property taxes were levied on January 1, 2018, on assessed values as of January 1, 2017, 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 2014. Real estate taxes were due and payable by March 5, and August 13, 2018. 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, 2018. 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 2019 were recorded as 2018 revenue; the remaining receivable is offset by a credit to deferred inflow of resources in the fund financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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 2018, these sales taxes generated a combined total of \$7,865,640 in tax revenue.

NOTE 19 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft, damage to or destruction of assets, errors and omissions, employee injuries, and natural disasters. The County addressed these risks by maintaining a comprehensive risk management program through the purchase of various types of liability, property and crime insurance from a commercial insurer.

The County contracts with the County Risk Sharing Authority, (Note 3) for the following coverages:

| Coverage | Amount |
|----------------------------------------------------|-------------------------|
| I. Liability | |
| Comprehensive General Liability | \$ 1,000,000 |
| Law Enforcement Liability | 1,000,000 |
| Automobile Liability | 1,000,000 |
| Errors and Omissions Liability | 1,000,000 |
| Ohio Stop Gap Employer's Liability Limit | 1,000,000 |
| Employee Benefits Liability | 1,000,000 |
| Privacy and Security Liability | 1,000,000 |
| Privacy Response Expenses | 500,000 |
| Claims Expenses, Regulatory Proceedings /Penalties | 250,000 |
| PCI-DSS Assessments | 250,000 |
| Attorney Disciplinary Proceedings | 25,000 |
| Declaratory, Injunctive or Equitable Relief | 25,000 |
| Excess Liability | 5,000,000 |
| II. Property | |
| Direct Physical Loss or Damage | 99,418,378 |
| Collapse | Per Statement of Values |
| Equipment Breakdown, Flood or Earthquake | 100,000,000 |
| III. Time Element | |
| Gross Earnings/Extra Expense | 2,500,000 |
| Contingent Business Interruption | 100,000 |
| IV. Crime | 1,000,000 |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 19 - RISK MANAGEMENT – Continued

| Coverage | Amount |
|-------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| Amendments: | |
| Uninsured/Underinsured Motorists | 250,000 |
| Foster Parents | 6,000,000 |
| Underground Sewer Lines | 4,500,000 |
| Underground Water Lines | 1,200,000 |
| Property Limitation | See Amendment |
| Crime Exclusion | See Amendment |
| Law Enforcement and Therapy Canines | 15,000 |
| Extended Reporting Period | See Amendment |
| Property Coverage: | |
| Real and Personal Property | <i>Per Statement of Values</i> |
| Flood | 100,000,000 |
| Earthquake | 100,000,000 |
| Accounts Receivable | 1,000,000 |
| Auto Physical Damage | Actual Cash Value or Cost of Repair, Whichever is less |
| Automatic Acquisition | 5,000,000 |
| Bridges (Other than Covered Bridges) | <i>If covered by amendment</i> |
| Contractor's Equipment | <i>Per Renewal Schedule</i> |
| Errors and Omissions | 250,000 each Occurrence |
| Fine Arts | 1,000,000 each Occurrence |
| Law Enforcement and Therapy Canines | <i>If covered by amendment</i> |
| Mobile Medical Equipment | 250,000 each Occurrence |
| Pollutant Cleanup/Removal | 10,000 |
| Property in Transit | 100,000 |
| Service Interruptions | 2,500,000 |
| Traffic Signals | <i>If covered by amendment</i> |
| Underground Fiber Optic Lines | <i>If covered by amendment</i> |
| Valuable Papers | 2,500,000 |
| Water and Sewer Lines | <i>If covered by amendment</i> |
| Collapse: | Per Statement of Values Replacement Cost |
| Equipment Breakdown: | |
| Combined Limits: Property Damage, Business Income, Extra Expense, Service Interruption | 100,000,000 |
| Demolition & Increased Cost of Construction | 5,000,000 |
| Spoilage | 500,000 |
| Expediting Expense | 500,000 |
| EDP Extra Expense | 25,000 |
| Data and Media | 100,000 |
| Hazardous Substances | 250,000 |
| Ammonia Contamination | 500,000 |
| CFC Refrigerants | 500,000 |
| Time Element: | |
| Gross Earnings/Extra Expense | 2,500,000 each Occurrence |
| Contingent Business Interruption | 100,000 |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 19 - RISK MANAGEMENT – Continued

| | Coverage | Amount |
|---------------------------------------------------|-----------------|---------------------------|
| <i>Crime:</i> | | |
| Employee Dishonesty/Faithful Performance | | 1,000,000 each Occurrence |
| Individual Public Official Bond Excess | | 250,000 each Occurrence |
| Claims Expense | | 1,000 each Occurrence |
| Loss of Money and Securities (Inside and Outside) | | 1,000,000 each Occurrence |
| Money Orders and Counterfeit Paper Currency | | 1,000,000 each Occurrence |
| Depositor's Forgery | | 1,000,000 each Occurrence |
| Fund Transfer Fraud | | 500,000 each Occurrence |
| Computer Fraud | | 500,000 each Occurrence |
| Dog Warden Bond | | 2,000 |

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 and dental insurance for those employees who choose to participate through a fully funded plan with Anthem or Medical Mutual and Vision Service Plan for vision insurance, except for the employees of the Department of Job & Family Services (including CSEA) which are funded through a self-insurance plan. The premiums are paid by the employees and from each of the respective funds from which the employee is paid and are then used by the companies to pay any claims. There is also a Stop Loss commercial policy for claims in excess of \$100,000 per employee.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years. There have been no significant reductions in insurance coverage from the prior year.

NOTE 20 - CONTINGENCIES

The County participates in several federal and state assisted grants and programs that are subject to financial and compliance audits by grantor agencies or their representatives. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

The County is a defendant in several claims and lawsuits which may be classified as routine litigation in which minimal non-material damages are being sought.

NOTE 21 - ACCOUNTABILITY

Deficit Fund Balances

| Fund | Fund Balance Deficit |
|----------------------------------------|---------------------------------|
| Major Capital Projects Funds: | |
| County Capital Improvements | \$ 509,911 |
| Nonmajor Special Revenue Funds: | |
| HSTS Grant | 28,677 |
| Athens County Empowerment Program | 5,432 |
| Marriage License | 17 |
| Juvenile VOCA | 8,237 |
| CDBG | 12,167 |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 21 – ACCOUNTABILITY – Continued

The deficit in the County Capital Improvements fund is due to an interfund payable. This deficit will be eliminated through the repayment of advances for manuscript debt. The deficits in the HSTS Grant, Athens County Empowerment Program, Marriage License, Juvenile VOCA and CDBG are due to Intergovernmental revenues which have not been received at year end and were not available to finance current period expenditures and will be eliminated through future Intergovernmental revenues.

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS

The following are the ATCO, Inc., Athens County Port Authority and Athens County Land Reutilization Corporation Inc. notes to financial statements for the year ended December 31, 2018:

ORGANIZATIONS AND PROGRAM/SUPPORTING SERVICES

ATCO, Inc. (ATCO), was incorporated in 1969 as a tax exempt organization under Section 501(c)(3) of the Internal Revenue Code. The organization provides services to disabled and mentally retarded adults. ATCO operates a number of programs designed to keep these adults productive in society. ATCO has a contract with the Athens County Board of Developmental Disabilities to provide habilitative and vocational support services to participating adults.

ATCO conducts the following programs:

1. Work Activity Center: Clients are employed in the assembly of various items.
2. Personnel Plus Contracts: Clients employed by ATCO are placed in jobs in community companies in cooperation with the ACBDD.

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.

The Athens County Land Reutilization Corporation Inc. (the Corporation) is a body corporate and politic authorized by the Board of County Commissioners of Athens County on January 2, 2018 and incorporated on January 3, 2018 under Chapter 1724 of the Ohio Revised Code.

The Corporation's governing body is a five-member Board of Directors, consisting of the County Treasurer, two County Commissioners, one representative of the City of Athens and one member representing a township located in Athens County.

The Corporation was established for the purposes of facilitating the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property within Athens County; efficiently holding and managing vacant, abandoned, or tax-foreclosed real property pending its reclamation, rehabilitation, and reutilization; assisting governmental entities and other nonprofit or for-profit persons to assemble, clear, and clear the title of property described in division (B)(2) of Section 1724.01 of the Ohio Revised Code in a coordinated manner; and promoting economic and housing development in Athens County.

ADOPTION OF NEW ACCOUNTING STANDARD

During 2018, the ATCO Inc. adopted ASU 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. The standard addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about investment return and functional expenses, including allocation methodologies and presentation of a statement of functional expenses as part of the basic financial statements. ATCO has adjusted the presentation of these financial statements accordingly.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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, the Port Authority's and the Land Reutilization Corporation'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. ATCO uses the following net asset classifications:

Net assets without donor restrictions – Net assets that are not subject to donor imposed restrictions and may be expended for any purpose in performing the primary objectives of ATCO Inc. and are reported as unrestricted.

Net assets without donor restrictions – board designated – During the year ended December 31, 2018, ATCO received an unexpected contribution from an estate. The ATCO Board of Trustees decided to temporarily designate these net assets for an undetermined future purpose and are reported as restricted.

CASH AND CASH EQUIVALENTS

ATCO considers deposits with maturities within 3 months or less to be cash equivalents while the Port Authority considers deposits with maturities of twelve months or less to be cash equivalents. All monies received by the Corporation are deposited in a demand deposit account. The Corporation had no investments during the year or at the end of the year.

ALLOWANCE FOR DOUBTFUL ACCOUNTS

ATCO considers accounts receivable to be fully collectible for 2018; 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.

ASSETS HELD FRO RESALE

Assets held for resale represent properties purchased by or donated to the Land Reutilization Corporation. These properties are valued based upon the fair value of each property plus any costs of maintenance, rehabilitation, or demolition of structures on the properties. The Corporation holds the properties until they are either sold or transferred to a private purchaser, non-profit, or public end-user. Properties may be merged with adjacent parcels for development or green space projects, or the Corporation may sell other lots to the owners of adjacent parcels for a nominal cost. Once the properties are sold or titled back to the community, the Corporation recognizes the accumulated expenses on the operating statements.

2. RELATED PARTY TRANSACTIONS

In the past, Athens County provided facilities, certain equipment and salaries for administration, implementation, and supervision of programs to ATCO, a discretely presented component unit of Athens County. However, in 2018 The Company received no amount for such in-kind contributions due to the impending separation of the Company from the Athens County Board of MRDD.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Athens County Land Reutilization Corporation Inc. has been authorized by the Athens County Council to receive 5 percent of all collections of delinquent real property, personal property, and manufactured and mobile home taxes that are deposited into the County’s Delinquent Tax Assessment Collection fund and will be available for appropriation by the Corporation to fund operations.

3. INCOME TAXES

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

4. 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, 2018, deposits in excess of Federal Deposit Insurance Corporation limit of \$250,000 per institution amounted to \$45,040.

For ATCO, three customers represent 90% of total contract billings and sales for 2018 and three customers represent 74% of accounts receivable, trade, at December 31, 2018.

Accounts receivable at December 31, 2018, consist of:

| | |
|---------------------------------------------------|----------|
| Athens County Board of Developmental Disabilities | \$16,544 |
| Accounts receivable, trade | 24,620 |
| | \$41,164 |

At year end, the Athens County Port Authority’s bank balances were \$222,381 in a checking account at Hocking Valley Bank and a \$401,498 certificate of deposit at Hocking Valley Bank. Protection of the Port Authority’s deposits are provided by the Federal Deposit Insurance Corporation (FDIC) to a maximum of \$250,000 in each account. Non-compliance with federal requirements could potentially subject the Port Authority to a successful claim by the FDIC.

At December 31, 2018, the entire amount of the Athens County Land Reutilization Corporation’s bank balance of \$149,927 was covered by Federal Deposit Insurance Corporation (FDIC).

Custodial credit risk is the risk that in the event of bank failure, the Corporation will not be able to recover deposits or collateral securities that are in the possession of an outside party. The Corporation has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by:

Eligible securities pledged to the Corporation and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least one hundred five percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

The Corporation’s financial institution is in the process of joining OPCS; however, at December 31, 2018, the financial institution still maintained its own collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

5. DEFERRED INFLOW OF RESOURCES

For ATCO, deferred inflow of resources consists of funds awarded to the Company which have not yet been expended for their intended purpose. Revenue is recognized in the period in which the funds are expended. Should the grant period expire without the funds being fully expended, the Company would be required to return the unspent funds to the grantor.

6. CAPITAL ASSETS

Land is carried at fair value. Property and equipment are carried at cost. ATCO, the Athens County Port Authority and the Athens County Land Reutilization Corporation Inc. 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, 2018 was \$0 for ATCO, \$48,131 for Athens County Port Authority and \$109 for the Athens County Land Reutilization Corporation.

Summaries of changes in the capital assets for ATCO Inc., the Athens County Port Authority and the Athens County Land Reutilization Corporation Inc. were as follows:

| | Balance January 1, 2018 | Additions | Deletions | Balance December 31, 2018 |
|-------------------------------------------------------------|-------------------------------|--------------------|-----------------|---------------------------------|
| ATCO Inc.: | | | | |
| <i>Depreciable Capital Assets:</i> | | | | |
| Property and Equipment | \$ 58,824 | \$ - | \$ (58,824) | \$ - |
| Total Depreciable Capital Assets | <u>58,824</u> | <u>-</u> | <u>(58,824)</u> | <u>-</u> |
| <i>Accumulated Depreciation:</i> | | | | |
| Property and Equipment | (58,824) | - | 58,824 | - |
| Total Accumulated Depreciation | <u>(58,824)</u> | <u>-</u> | <u>58,824</u> | <u>-</u> |
| Depreciable Capital Assets, Net | - | - | - | - |
| ATCO Inc. Capital Assets, Net | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | | |
| | Balance January 1, 2018 | Additions | Deletions | Balance December 31, 2018 |
| Athens County Port Authority: | | | | |
| <i>Nondepreciable Capital Assets:</i> | | | | |
| Land | \$ 322,940 | \$ - | \$ - | \$ 322,940 |
| Total Nondepreciable Capital Assets | <u>322,940</u> | <u>-</u> | <u>-</u> | <u>322,940</u> |
| <i>Depreciable Capital Assets:</i> | | | | |
| Buildings | 1,727,193 | - | - | 1,727,193 |
| Office Equipment | 211 | - | - | 211 |
| Total Depreciable Capital Assets | <u>1,727,404</u> | <u>-</u> | <u>-</u> | <u>1,727,404</u> |
| <i>Accumulated Depreciation:</i> | | | | |
| Buildings | (673,437) | (48,101) | - | (721,538) |
| Office Equipment | (85) | (30) | - | (115) |
| Total Accumulated Depreciation | <u>(673,522)</u> | <u>(48,131)</u> | <u>-</u> | <u>(721,653)</u> |
| Depreciable Capital Assets, Net | <u>1,053,882</u> | <u>(48,131)</u> | <u>-</u> | <u>1,005,751</u> |
| Athens County Port Authority Capital Assets, Net | <u>\$ 1,376,822</u> | <u>\$ (48,131)</u> | <u>\$ -</u> | <u>\$ 1,328,691</u> |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

| | Balance January 1, 2018 | Additions | Deletions | Balance December 31, 2018 |
|------------------------------------------------------------------------------|-------------------------------|-----------------|-------------|---------------------------------|
| Athens County Land Reutilization Corporation Inc.: | | | | |
| <i>Depreciable Capital Assets:</i> | | | | |
| Furniture and Equipment | \$ - | \$ 2,181 | \$ - | \$ 2,181 |
| Total Depreciable Capital Assets | - | 2,181 | - | 2,181 |
| <i>Accumulated Depreciation:</i> | | | | |
| Property and Equipment | - | (109) | - | (109) |
| Total Accumulated Depreciation | - | (109) | - | (109) |
| Depreciable Capital Assets, Net | - | 2,072 | - | 2,072 |
| Athens County Land Reutilization Corporation Inc. Capital Assets, Net | \$ - | \$ 2,072 | \$ - | \$ 2,072 |

7. NOTES PAYABLE

The Athens County Port Authority note transactions for the year ended December 31, 2018, were as follows:

| Purpose | Balance January 1, 2018 | Additions | Deletions | Balance December 31, 2018 | Amount Due Within One Year |
|---------------------------------------------------|-------------------------------|-------------|--------------------|---------------------------------|----------------------------------|
| Athens County Port Authority: | | | | | |
| <i>Notes Payable:</i> | | | | | |
| ODOD State Rural Industrial Park Loan 0.20% | \$ 61,938 | \$ - | \$ (61,938) | \$ - | \$ - |
| Athens County Port Authority Notes Payable | \$ 61,938 | \$ - | \$ (61,938) | \$ - | \$ - |

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

8. DONATED SERVICE AND FACILITIES

The ACBDD pays salaries and benefits of ATCO's management staff and provides the facilities and transportation for the operations of ATCO. In addition, the ACBDD provides liability and property insurance to ATCO. ATCO reimburses the ACBDD for a substantial portion of the direct labor included in these costs. ATCO does not include the unreimbursed value of the other items in its financial statements, as the information is not readily available from the ACBDD. However, without this support, ATCO would be unable to maintain its programs at current levels.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

9. LIQUIDITY:

ATCO Inc. is substantially supported by sales, grants, and reimbursements for employee time. Because ATCO holds funds on behalf of other organizations, financial assets may not be available for general expenditure within one year. As part of ATCO's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

The following table presents the financial assets available to meet cash needs for general expenditures within one year at December 31, 2018:

| | |
|-------------------------------------------------------------------------------------------|-------------------------|
| Financial assets | |
| Cash | \$291,817 |
| Accounts receivable | <u>41,164</u> |
| Financial assets at year-end | \$332,981 |
| Less those unavailable for general expenditures within one year due to: | |
| Funds held on behalf of others | <u>(2,022)</u> |
| Financial assets available to meet cash needs for general expenditures within one year | <u><u>\$330,959</u></u> |

10. CONTINGENCY

In February, 2016, ATCO learned that recent rules changes regarding Medicaid funding require that, by 2024, county boards (including ACBDD) implement "conflict-free case management" procedures. As of December 31, 2018, ATCO is no longer receiving Medicaid funding.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 23 - FUND BALANCES

As of December 31, 2018 Fund Balances are composed of the following:

| | General | Job & Family Services | Road (MVGT) | Children Services | ACBDD (Beacon School) | Ambulance Service | County Capital Improvements | Other Governmental Funds | Total Governmental Funds |
|-------------------------------------------|---------------------|-----------------------|---------------------|---------------------|-----------------------|---------------------|-----------------------------|--------------------------|--------------------------|
| <u>Nonspendable:</u> | | | | | | | | | |
| Prepaid Items | \$ 164,497 | \$ 18,601 | \$ 5,233 | \$ 22,700 | \$ 34,331 | \$ 3,605 | \$ - | \$ 41,080 | \$ 290,047 |
| Materials and Supplies | 17,195 | 6,917 | 313,420 | - | - | 90,332 | - | 2,115 | 429,979 |
| Unclaimed Money | 122,510 | - | - | - | - | - | - | - | 122,510 |
| | 304,202 | 25,518 | 318,653 | 22,700 | 34,331 | 93,937 | - | 43,195 | 842,536 |
| <u>Restricted:</u> | | | | | | | | | |
| Real Estate Assessment | - | - | - | - | - | - | - | 863,990 | 863,990 |
| Other Legislative and Executive | - | - | - | - | - | - | - | 237,249 | 237,249 |
| Total Legislative and Executive | - | - | - | - | - | - | - | 1,101,239 | 1,101,239 |
| Special Projects Mediation | - | - | - | - | - | - | - | 30,503 | 30,503 |
| Technology #294 Grant | - | - | - | - | - | - | - | 36,255 | 36,255 |
| Probate Court Projects | - | - | - | - | - | - | - | 73,636 | 73,636 |
| Probate Court Mental Illness | - | - | - | - | - | - | - | 63,956 | 63,956 |
| Common Pleas Computerization | - | - | - | - | - | - | - | 48,051 | 48,051 |
| Other Judicial | - | - | - | - | - | - | - | 90,182 | 90,182 |
| Total Judicial | - | - | - | - | - | - | - | 342,583 | 342,583 |
| Diversions Prosecuting Attorney | - | - | - | - | - | - | - | 123,396 | 123,396 |
| 911 Emergency Communications | - | - | - | - | - | - | - | 933,695 | 933,695 |
| 911 Government Assistance | - | - | - | - | - | - | - | 560,367 | 560,367 |
| Other Public Safety | - | - | - | - | - | - | - | 424,038 | 424,038 |
| Total Public Safety | - | - | - | - | - | - | - | 2,041,496 | 2,041,496 |
| Road (MVGT) | - | - | 1,771,357 | - | - | - | - | - | 1,771,357 |
| Emergency Relief and Cleanup | - | - | - | - | - | - | - | 19,980 | 19,980 |
| Total Public Works | - | - | 1,771,357 | - | - | - | - | 19,980 | 1,791,337 |
| Ambulance Service | - | - | - | - | - | 2,285,194 | - | - | 2,285,194 |
| T.B. Hospital | - | - | - | - | - | - | - | 1,247,766 | 1,247,766 |
| Other Health | - | - | - | - | - | - | - | 48,765 | 48,765 |
| Total Health | - | - | - | - | - | 2,285,194 | - | 1,296,531 | 3,581,725 |
| Job & Family Services | - | 1,641,518 | - | - | - | - | - | - | 1,641,518 |
| Children Services | - | - | - | 3,038,158 | - | - | - | - | 3,038,158 |
| ACBDD (Beacon School) | - | - | - | - | 4,853,170 | - | - | - | 4,853,170 |
| Senior Citizens | - | - | - | - | - | - | - | 114,031 | 114,031 |
| Juvenile Court Projects | - | - | - | - | - | - | - | 177,730 | 177,730 |
| Child Support Enforcement | - | - | - | - | - | - | - | 79,476 | 79,476 |
| WIA | - | - | - | - | - | - | - | 363,559 | 363,559 |
| Other Human Services | - | - | - | - | - | - | - | 108,866 | 108,866 |
| Total Human Services | - | 1,641,518 | - | 3,038,158 | 4,853,170 | - | - | 843,662 | 10,376,508 |
| Conservation and Recreation | - | - | - | - | - | - | - | 26,498 | 26,498 |
| CD Revolving Loan | - | - | - | - | - | - | - | 440,108 | 440,108 |
| Other Economic Development and Assistance | - | - | - | - | - | - | - | 11,371 | 11,371 |
| Total Economic Development and Assistance | - | - | - | - | - | - | - | 451,479 | 451,479 |
| Capital Projects | - | - | - | - | - | - | - | 150,646 | 150,646 |
| Debt Service | - | - | - | - | - | - | - | 13,000 | 13,000 |
| | - | 1,641,518 | 1,771,357 | 3,038,158 | 4,853,170 | 2,285,194 | - | 6,287,114 | 19,876,511 |
| <u>Committed:</u> | | | | | | | | | |
| Legislative and Executive | - | - | - | - | - | - | - | 63,849 | 63,849 |
| Public Works | - | - | - | - | - | - | - | 36,936 | 36,936 |
| Conservation and Recreation | - | - | - | - | - | - | - | 4,974 | 4,974 |
| Capital Projects | - | - | - | - | - | - | - | 9,200 | 9,200 |
| | - | - | - | - | - | - | - | 114,959 | 114,959 |
| <u>Assigned:</u> | | | | | | | | | |
| Legislative and Executive | | | | | | | | | |
| Commissioners | 144,422 | - | - | - | - | - | - | - | 144,422 |
| Prosecutor | 196,582 | - | - | - | - | - | - | - | 196,582 |
| Building & Grounds | 145,620 | - | - | - | - | - | - | - | 145,620 |
| Commissioners-Insurances | 486,857 | - | - | - | - | - | - | - | 486,857 |
| Other General Governmental Departments | 487,286 | - | - | - | - | - | - | - | 487,286 |
| Total Legislative and Executive | 1,460,767 | - | - | - | - | - | - | - | 1,460,767 |
| Judicial | | | | | | | | | |
| Common Pleas Court | 113,828 | - | - | - | - | - | - | - | 113,828 |
| Juvenile Court | 102,181 | - | - | - | - | - | - | - | 102,181 |
| Commissioners-Other | 125,425 | - | - | - | - | - | - | - | 125,425 |
| Other General Governmental Departments | 115,250 | - | - | - | - | - | - | - | 115,250 |
| Total Judicial | 456,684 | - | - | - | - | - | - | - | 456,684 |
| Public Safety | | | | | | | | | |
| Sheriff | 465,014 | - | - | - | - | - | - | - | 465,014 |
| Commissioners-Other | 352,834 | - | - | - | - | - | - | - | 352,834 |
| Other Public Safety Departments | 105,378 | - | - | - | - | - | - | 455 | 105,833 |
| Total Public Safety | 923,226 | - | - | - | - | - | - | 455 | 923,681 |
| Public Works | 14,443 | - | - | - | - | - | - | - | 14,443 |
| Health | | | | | | | | | |
| Landfill Closure | 10,055 | - | - | - | - | - | - | - | 10,055 |
| Vital Statistics | 183 | - | - | - | - | - | - | - | 183 |
| Agriculture | 46,499 | - | - | - | - | - | - | - | 46,499 |
| Other Health | 21,053 | - | - | - | - | - | - | - | 21,053 |
| Total Health | 77,790 | - | - | - | - | - | - | - | 77,790 |
| Human Services | | | | | | | | | |
| Veteran Services | 98,242 | - | - | - | - | - | - | - | 98,242 |
| Memorial Day Expense | 6,033 | - | - | - | - | - | - | - | 6,033 |
| Transfers | 59,396 | - | - | - | - | - | - | - | 59,396 |
| Total Human Services | 163,671 | - | - | - | - | - | - | - | 163,671 |
| Conservation and Recreation | 1,591 | - | - | - | - | - | - | - | 1,591 |
| Debt Service | 62,466 | - | - | - | - | - | - | - | 62,466 |
| Capital Outlay | - | - | - | - | - | - | - | 955,008 | 955,008 |
| | 3,160,638 | - | - | - | - | - | - | 955,463 | 4,116,101 |
| <u>Unassigned:</u> | | | | | | | | | |
| | 2,069,785 | - | - | - | - | - | (509,911) | (54,530) | 1,505,344 |
| Total Fund Balances (Deficits) | \$ 5,534,625 | \$ 1,667,036 | \$ 2,090,010 | \$ 3,060,858 | \$ 4,887,501 | \$ 2,379,131 | \$(509,911) | \$ 7,346,201 | \$ 26,455,451 |

Athens County, Ohio
Schedules of Required Supplementary Information
Schedule of the County's Proportionate Share of Net Pension Liability
Ohio Public Employees Retirement System - Traditional Plan
Last Five Years (1)

| | 2018 | 2017 | 2016 | 2015 |
|-----------------------------------------------------------------------------------------------------|--------------|--------------|--------------|--------------|
| County's Proportion of the Net Pension Liability | 0.18254000% | 0.17913000% | 0.17293200% | 0.17004800% |
| County's Proportionate Share of the Net Pension Liability | \$28,636,987 | \$40,677,376 | \$29,954,002 | \$20,509,689 |
| County Covered Payroll | \$24,046,568 | \$24,328,907 | \$21,734,734 | \$24,230,551 |
| County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll | 119.09% | 167.20% | 137.82% | 84.64% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 84.66% | 77.25% | 81.08% | 86.45% |

(1) Information prior to 2014 is not available.

Amounts presented as of the County's measurement date which is the prior fiscal year.

See accompanying notes to the supplementary information and Note 11 in the notes to the basic financial statements.

Athens County, Ohio
Schedules of Required Supplementary Information
Schedule of the County's Proportionate Share of Net OPEB Liability
Ohio Public Employees Retirement System - OPEB Plan
Last Two Years (1)

| | 2018 | 2017 |
|--------------------------------------------------------------------------------------------------|--------------|--------------|
| County's Proportion of the Net OPEB Liability | 0.17811000% | 0.17321279% |
| County's Proportionate Share of the Net OPEB Liability | \$19,340,985 | \$17,495,080 |
| County Covered Payroll | \$24,046,568 | \$24,328,907 |
| County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll | 80.43% | 71.91% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 54.14% | 54.04% |

(1) Information prior to 2017 is not available.

Amounts presented as of the County's measurement date which is the prior fiscal year.

See accompanying notes to the supplementary information and Note 11 in the notes to the basic financial statements.

2014

0.17004800%

\$20,046,444

\$21,782,665

92.03%

86.36%

Athens County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of Net Pension Liability
State Teachers Retirement System of Ohio
Last Six Years (1)

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|--------------------------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|
| County's Proportion of the Net Pension Liability | 0.00571780% | 0.00542872% | 0.00526602% | 0.00522839% | 0.00531034% |
| County's Proportionate Share of the Net Pension Liability | \$1,257,216 | \$1,289,604 | \$1,762,696 | \$1,444,974 | \$1,291,658 |
| County Covered Payroll | \$642,257 | \$596,357 | \$502,107 | \$495,246 | \$518,062 |
| County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll | 195.75% | 216.25% | 351.06% | 291.77% | 249.33% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 77.30% | 75.30% | 66.80% | 72.09% | 74.71% |

(1) Information prior to 2013 is not available.

Amounts presented as of the County's measurement date which is the prior fiscal year.

See accompanying notes to the supplementary information and Note 11 in the notes to the basic financial statements.

Athens County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of Net OPEB Liability
State Teachers Retirement System of Ohio
Last Two Years (1)

| | 2018 | 2017 |
|-----------------------------------------------------------------------------------------------|-------------|-------------|
| County's Proportion of the Net OPEB Liability | 0.00571780% | 0.00542872% |
| County's Proportionate Share of the Net OPEB Asset | \$91,879 | \$0 |
| County's Proportionate Share of the Net OPEB Liability | \$0 | \$211,809 |
| County Covered Payroll | \$642,257 | \$596,357 |
| County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll | -14.30% | 35.52% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 176.00% | 47.11% |

(1) Information prior to 2017 is not available.

Amounts presented as of the County's measurement date which is the prior fiscal year.

See accompanying notes to the supplementary information and Note 11 in the notes to the basic financial statements.

2013

0.00531034%

\$3,084,395

\$478,154

645.06%

69.30%

Athens County, Ohio
Schedules of Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System - Traditional Plan
Last Ten Years

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|
| <i><u>OPERS - All Others</u></i> | | | | |
| Contractually Required Contribution | \$2,873,854 | \$2,880,382 | \$2,684,687 | \$2,419,543 |
| Contributions in Relation to the | | | | |
| Contractually Required Contribution | <u>(2,873,854)</u> | <u>(2,880,382)</u> | <u>(2,684,687)</u> | <u>(2,419,543)</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| County Covered Payroll | \$20,527,529 | \$22,156,785 | \$22,372,392 | \$20,162,858 |
| Contributions as a Percentage of | | | | |
| Covered Payroll | 14.00% | 13.00% | 12.00% | 12.00% |
| <i><u>OPERS - Law Enforcement</u></i> | | | | |
| Contractually Required Contribution | \$347,514 | \$323,153 | \$314,999 | \$253,072 |
| Contributions in Relation to the | | | | |
| Contractually Required Contribution | <u>(347,514)</u> | <u>(323,153)</u> | <u>(314,999)</u> | <u>(253,072)</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| County Covered Payroll | \$1,919,967 | \$1,889,784 | \$1,956,516 | \$1,571,876 |
| Contributions as a Percentage of | | | | |
| Covered Payroll | 18.10% | 17.10% | 16.10% | 16.10% |

OPERS - All Others

Contractually Required Contribution
Contributions in Relation to the
Contractually Required Contribution
Contribution Deficiency (Excess)

County Covered Payroll —
Contributions as a Percentage of
Covered Payroll

OPERS - Law Enforcement

Contractually Required Contribution
Contributions in Relation to the
Contractually Required Contribution
Contribution Deficiency (Excess)

County Covered Payroll
Contributions as a Percentage of
Covered Payroll

See accompanying notes to the supplementary information and Note 11 in the notes to the basic financial statements.

| 2014 | 2013 | 2012 | 2011 | (1) 2010 | (2) 2009 |
|-----------------------------------------------------|------------------------|--------------------|-----------------------------------------------------|------------------------|--------------------|
| \$2,708,276 | \$2,635,391 | \$2,563,303 | \$2,667,171 | \$2,740,352 | \$2,483,161 |
| <u>(2,708,276)</u> | <u>(2,635,391)</u> | <u>(2,563,303)</u> | <u>(2,667,171)</u> | <u>(2,740,352)</u> | <u>(2,483,161)</u> |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| \$22,568,967 | \$20,272,238 | \$25,633,030 | \$26,671,710 | \$31,824,240 | \$30,914,886 |
| 12.00% | 13.00% | 10.00% | 10.00% | 8.61% | 8.03% |
| \$267,515 | \$258,283 | \$228,637 | \$227,998 | \$230,114 | \$209,535 |
| <u>(267,515)</u> | <u>(258,283)</u> | <u>(228,637)</u> | <u>(227,998)</u> | <u>(230,114)</u> | <u>(209,535)</u> |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| \$1,661,584 | \$1,510,427 | \$1,621,539 | \$1,617,007 | \$1,847,428 | \$1,791,765 |
| 16.10% | 17.10% | 14.10% | 14.10% | 12.46% | 11.69% |
| (1) In 2010 2 different rates were used as follows: | | | (2) In 2009 2 different rates were used as follows: | | |
| <u>Jan 01 - Feb 28</u> | <u>Mar 01 - Dec 31</u> | <u>2010</u> | <u>Jan 01 - Mar 31</u> | <u>Apr 01 - Dec 31</u> | <u>2009</u> |
| 635,249 | 2,105,103 | 2,740,352 | 674,820 | 1,808,341 | 2,483,161 |
| <u>(635,249)</u> | <u>(2,105,103)</u> | <u>(2,740,352)</u> | <u>(674,820)</u> | <u>(1,808,341)</u> | <u>(2,483,161)</u> |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| 7,058,322 | 24,765,918 | 31,824,240 | 9,640,286 | 21,274,600 | 30,914,886 |
| 9.00% | 8.50% | 8.61% | 7.00% | 8.50% | 8.03% |
| 40,854 | 189,260 | 230,114 | 55,319 | 154,216 | 209,535 |
| <u>(40,854)</u> | <u>(189,260)</u> | <u>(230,114)</u> | <u>(55,319)</u> | <u>(154,216)</u> | <u>(209,535)</u> |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| \$317,436 | \$1,529,992 | 1,847,428 | \$520,405 | \$1,271,360 | 1,791,765 |
| 12.87% | 12.37% | 12.46% | 10.63% | 12.13% | 11.69% |

Athens County, Ohio
Schedules of Required Supplementary Information
Schedule of County Contributions
State Teachers Retirement System of Ohio
Last Ten Years

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|-------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Contractually Required Contribution | \$90,501 | \$89,916 | \$83,490 | \$70,295 |
| Contributions in Relation to the Contractually Required Contribution | <u>(90,501)</u> | <u>(89,916)</u> | <u>(83,490)</u> | <u>(70,295)</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| County Covered Payroll | \$646,436 | \$642,257 | \$596,357 | \$502,107 |
| Contributions as a Percentage of Covered Payroll | 14.00% | 14.00% | 14.00% | 14.00% |

See accompanying notes to the supplementary information and Note 11 in the notes to the basic financial statements.

| <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| \$64,382 | \$67,348 | \$62,160 | \$60,171 | \$58,149 | \$60,261 |
| <u>(64,382)</u> | <u>(67,348)</u> | <u>(62,160)</u> | <u>(60,171)</u> | <u>(58,149)</u> | <u>(60,261)</u> |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| \$495,246 | \$518,062 | \$478,154 | \$462,854 | \$447,300 | \$463,546 |
| 13.00% | 13.00% | 13.00% | 13.00% | 13.00% | 13.00% |

Athens County, Ohio
Schedules of Required Supplementary Information
Schedule of County Contributions - OPEB
Ohio Public Employees Retirement System
Last Three Years (1)

| | 2018 | 2017 | 2016 |
|----------------------------------------------------------------------|--------------|--------------|--------------|
| Contractually Required Contribution | \$0 | \$221,568 | \$447,448 |
| Contributions in Relation to the Contractually Required Contribution | 0 | (221,568) | (447,448) |
| Contribution Deficiency (Excess) | \$0 | \$0 | \$0 |
| County Covered Payroll (2) | \$20,527,529 | \$22,156,785 | \$22,372,392 |
| Contributions as a Percentage of Covered Payroll | 0.00% | 1.00% | 2.00% |

(1) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore information prior to 2016 is not presented.

(2) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan.

See accompanying notes to the supplementary information and Note 11 in the notes to the basic financial statements.

Athens County, Ohio
Schedules of Required Supplementary Information
Schedule of County Contributions - OPEB
State Teachers Retirement System of Ohio
Last Three Years (1)

| | 2018 | 2017 | 2016 |
|----------------------------------------------------------------------|-----------|-----------|-----------|
| Contractually Required Contribution | \$0 | \$0 | \$0 |
| Contributions in Relation to the Contractually Required Contribution | 0 | 0 | 0 |
| Contribution Deficiency (Excess) | \$0 | \$0 | \$0 |
| County Covered Payroll | \$646,436 | \$642,257 | \$596,357 |
| Contributions as a Percentage of Covered Payroll | 0.00% | 0.00% | 0.00% |

(1) Beginning in 2016, STRS used one trust fund as the funding vehicle for all health care plans; therefore information prior to 2016 is not presented.

See accompanying notes to the supplementary information and Note 11 in the notes to the basic financial statements.

ATHENS COUNTY
Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

NOTE 1 – OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM OF OHIO

Pension

Changes in benefit terms: There were no changes in benefit terms for the period 2014-2018.

Changes in Assumptions:

2014-2016: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2017: The following were the most significant changes of assumptions that affected total pension liability since the prior measurement date

- Reduction in actuarial assumed rate of return from 8.00% to 7.50%
- Decrease in wage inflation from 3.75% to 3.25%
- Change in future salary increases from a range of 4.25% - 10.02% to 3.25% - 10.75%

2018: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

Other Postemployment Benefits

Changes in benefit terms: For 2018, there were no changes in benefit terms.

Changes in assumptions: For 2018, the single discount rate changed from 4.23% to 3.85%.

NOTE 2 - STATE TEACHERS RETIREMENT SYSTEM OF OHIO

Pension

Changes in benefit terms: For 2018, there were no changes in benefit terms.

Changes in assumptions: For 2018, there were no changes in assumptions..

Other Postemployment Benefits

Changes in benefit terms: For 2018, there were no changes in benefit terms.

Changes in assumptions: For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement:

- (a) Increase in the discount rate from 4,13% to 7.45% and
- (b) Decrease in trend rates from 6.00% - 11.00% initial; 4.50% ultimate down to 5.23% - 9.62% initial; 4.00% ultimate.

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.

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.

Bikeway Maintenance

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

Insurance Reimbursement

To account for monies received from Insurance Reimbursements.

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.

HSTS Grant

To account for grant monies received from the Ohio Water Development Authority to be used for the improvement of residential sewer systems.

Litter Control

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

Health Ohio Grant

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

State License Spay & Neuter

To account for monies received from a state license fee to be used to provide vouchers that help defer the cost to dog owners of having a dog spayed or neutered.

ACENET Revolving Loan

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

Emergency Home Repair Loan

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

County Medicaid Sales Tax Transition

To account for monies received from the State of Ohio to help counties offset the loss of Medicaid Sales Tax collections.

Real Estate Assessment

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

ATHENS COUNTY, OHIO

GIS (Geographic Information System)

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

Remote Ballot Marking Grant

To account for a state grant from the Ohio Secretary of State's office for remote ballot marking equipment.

DRETAC (Delinquent Real Estate and Tax Assessment Collection) Prosecutor

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

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.

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.

ARRA VAWA Grant

To account for a federal grant that is part of the American Recovery Reinvestment Act to be used for Violence against Women Assistance.

Athens County Empowerment (ACE) Program

To account for monies received from a Department of Rehabilitation & Correction state grant to be used for the administration of alternative punishment. This fund was formerly called Intensive Diversion.

JAG Grant

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

JAG III Grant 2011

To account for revenue for a state grant from the Ohio Office of Criminal Justice Services to be used for Intervention In Lieu of incarceration administration.

Victims Assistance

To account for state monies received from the Attorney General's Office that is used to operate a victims' assistance program for crime victims.

PIIG-DRC Grant

Probation Improvement and Incentive grant. This grant provides performance based funding to Court of Common Pleas, Municipal and County Probation Departments to adopt evidence-based practices to reduce the number of offenders on probation supervision who violate the conditions of their supervision.

PIIG-DRC Addendum Grant

An addendum to the Probation Improvement and Incentive grant. This grant provides additional performance based funding to Court of Common Pleas, Municipal and County Probation Departments to adopt evidence-based practices to reduce the number of offenders on probation supervision who violate the conditions of their supervision.

JRIG-DRC Grant

Justice Reinvestment and Incentive grant. This grant from the Ohio Department of Rehabilitation and Corrections provides performance based funding to Court of Common Pleas, Municipal and County Probation Departments to adopt evidence-based practices to reduce the number of offenders on probation supervision who violate the conditions of their supervision.

ATHENS COUNTY, OHIO

T-CAP Athens County

Targeted Community Alternatives to Prison (T-CAP) is a grant from the Ohio Department of Rehabilitation and Corrections to be used to fund the supervision, treatment and sanctions for low level offenders without the use of a prison sanction.

DRETAC (Delinquent Real Estate and Tax Assessment Collection) Treasurer

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

Treasurer's Prepayment Interest

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

Tax Lien Administration

To account for fees from the sale of tax liens to be used by the County Treasurer to administer the program.

Mandatory Drug Fine

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

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.

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.

Project Lifesaver

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

Canine Donations

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

DUI Grant

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

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.

ATHENS COUNTY, OHIO

Drug Prevention Grant

To account for monies received from a state grant through the Ohio Attorney General to be used by the Sheriff's Office for the prevention of drug use.

OCJS DVDA Sheriff

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

Arson Registry

To account for monies collected under Section 2909.15 of the Ohio Revised Code to be used for the maintenance of the registry of arson offenders and out-of-state arson offenders.

Interdiction Unit

To account for monies received from the Ohio Criminal Justice System to be used by the County Sheriff for overtime salaries for drug crimes interdiction.

Overdose Prevention and Treatment Team (OPTT) Grant

To account for monies received from the A.D.A.M.H. (317) Board to be used by the County Sheriff for overdose prevention and treatment.

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.

Common Pleas Monitoring Service

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

Special Projects Mediation

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

PSI Grant Common Pleas Court

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

Veterans Court Special Project

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

Technology #294 Grant

To account for revenue from an Ohio Supreme Court grant to be used for technology acquisitions.

Technology #295 Grant

To account for revenue from an Ohio Supreme Court grant to be used for technology acquisitions.

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.

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.

ATHENS COUNTY, OHIO

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.

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.

Probate Court Projects

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

Juvenile Drivers Interlock & Alcohol Monitoring

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

Juvenile Tobacco Intervention

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

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.

Probate Court Mental Illness

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

Juvenile Court Projects

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

Youth Services

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

Juvenile VOCA

To account for state monies received from the Attorney General's Office that is used to operate a victims' assistance program for crime victims through the County's Juvenile Court.

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.

Law Library Resources

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

Wendy's Wonderful Kids

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

ATHENS COUNTY, OHIO

CDBG (Community Development Block Grants)

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

The Plains High School Bike Path Connector

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

Emergency Management Agency

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

Local Emergency Planning

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

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.

WIA Grant

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

CCMEP WIOA Youth

To account for federal and state grants received to be used for the Comprehensive Case Management Employment Program of the Workforce Innovation and Opportunity Act.

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.

911 Government Assistance

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

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.

Emergency Relief and Cleanup

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

Funds Reported Separately for Budgetary Purposes

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

Title Administration

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

Recorder Equipment

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

Unclaimed Money

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

Nonmajor Debt Service Funds

Jail Bond Retirement

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

691 Landfill Loans Retirement

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

Beacon Bond Retirement

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

Building Renovations

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

EMA Truck Bond Retirement

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

Equipment Loan Retirement

To account for the retirement of a note for equipment purchases.

Engineer Equipment Bond Retirement

To account for the retirement of a bonded debt for engineer equipment purchases.

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.

ATHENS COUNTY, OHIO

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.

Capital Projects

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

Beacon Capital Improvement

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

CR24A Bikeway ODNR

To account for revenue from the Ohio Department of Natural Resources, matching funds and donations used for the construction of a bike path near County Road 24A.

CR24A Bikeway ODOT

To account for revenue from the Ohio Department of Transportation, matching funds and donations used for the construction of a bike path near County Road 24A.

Chauncey Bikeway Spur

To account for revenue from a Clean Ohio Greenspace grant and matching funds used for the construction of a bike path spur near the village of Chauncey.

ABRT Frost Rd. ODNR

To account for revenue from the Ohio Department of Natural Resources, matching funds and donations used for the construction of an addition to the Athens to Belpre Rail-Trail near Frost Road.

Safety Capital Grant

To account for revenue from the Ohio Development Services Agency to be used for the purchase of safety equipment for 911 Emergency Communications.

County Capital Improvement Projects

To account for loan proceeds to be used for county building capital improvement projects.

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ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds

December 31, 2018

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|--------------------------------------------------|-----------------------------------------|--------------------------------------|------------------------------------------|--------------------------------------------|
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 5,903,656 | \$ 40,560 | \$ 1,188,645 | \$ 7,132,861 |
| Cash and Cash Equivalents in Segregated Accounts | 24,902 | - | - | 24,902 |
| Receivables: | | | | |
| Property Taxes | 820,886 | - | - | 820,886 |
| Sales Tax | 254,113 | - | - | 254,113 |
| Loans | 240,310 | - | - | 240,310 |
| Interfund | 118,863 | - | - | 118,863 |
| Intergovernmental | 515,315 | - | - | 515,315 |
| Materials and Supplies Inventory | 2,115 | - | - | 2,115 |
| Prepaid Items | 41,080 | - | - | 41,080 |
| Total Assets | \$ 7,921,240 | \$ 40,560 | \$ 1,188,645 | \$ 9,150,445 |
| Liabilities: | | | | |
| Accounts Payable | \$ 79,564 | \$ - | \$ 10,940 | \$ 90,504 |
| Contracts Payable | 174,554 | - | 2,414 | 176,968 |
| Accrued Wages and Benefits | 64,612 | - | - | 64,612 |
| Matured Compensated Absences Payable | 3,444 | - | - | 3,444 |
| Interfund Payable | 387,329 | - | 60,437 | 447,766 |
| Intergovernmental Payable | 128,556 | - | - | 128,556 |
| Matured Bonds Payable | - | 17,000 | - | 17,000 |
| Matured Interest Payable | - | 10,560 | - | 10,560 |
| Total Liabilities | 838,059 | 27,560 | 73,791 | 939,410 |
| Deferred Inflows of Resources: | 864,834 | - | - | 864,834 |
| Fund Balances: | | | | |
| Nonspendable | 43,195 | - | - | 43,195 |
| Restricted | 6,123,468 | 13,000 | 150,646 | 6,287,114 |
| Committed | 105,759 | - | 9,200 | 114,959 |
| Assigned | 455 | - | 955,008 | 955,463 |
| Unassigned | (54,530) | - | - | (54,530) |
| Total Fund Balances (Deficits) | 6,218,347 | 13,000 | 1,114,854 | 7,346,201 |
| Total Liabilities and Fund Balances | \$ 7,921,240 | \$ 40,560 | \$ 1,188,645 | \$ 9,150,445 |

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

For the Year Ended December 31, 2018

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|--------------------------------------------------------------------------|-----------------------------------------|--------------------------------------|------------------------------------------|--------------------------------------------|
| Revenues: | | | | |
| Property Taxes | \$ 885,373 | \$ - | \$ - | \$ 885,373 |
| Sales Tax | 1,472,423 | - | - | 1,472,423 |
| Intergovernmental | 6,460,140 | - | 62,108 | 6,522,248 |
| Charges for Services | 1,411,708 | - | - | 1,411,708 |
| Licenses and Permits | 160,288 | - | - | 160,288 |
| Fines and Forfeitures | 76,799 | - | - | 76,799 |
| Interest | 583 | 4 | - | 587 |
| Other Revenues | 1,074,980 | - | 221,768 | 1,296,748 |
| Total Revenue | 11,542,294 | 4 | 283,876 | 11,826,174 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 1,997,302 | - | - | 1,997,302 |
| Judicial | 297,345 | - | - | 297,345 |
| Public Safety | 3,266,687 | - | - | 3,266,687 |
| Public Works | 1,214,327 | - | - | 1,214,327 |
| Health | 572,564 | - | - | 572,564 |
| Human Services | 4,343,485 | - | - | 4,343,485 |
| Conservation and Recreation | 100,480 | - | 150,276 | 250,756 |
| Economic Development and Assistance | 54,510 | - | - | 54,510 |
| Capital Outlay | - | - | 820,961 | 820,961 |
| Debt Service: | | | | |
| Principal Retirement | 73,231 | 83,477 | - | 156,708 |
| Interest and Fiscal Charges | 3,301 | 25,341 | - | 28,642 |
| Total Expenditures | 11,923,232 | 108,818 | 971,237 | 13,003,287 |
| Excess of Revenues Over (Under) Expenditures | (380,938) | (108,814) | (687,361) | (1,177,113) |
| Other Financing Sources: | | | | |
| Transfers - In | 314,982 | 113,326 | 289,030 | 717,338 |
| Total Other Sources | 314,982 | 113,326 | 289,030 | 717,338 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | (65,956) | 4,512 | (398,331) | (459,775) |
| Fund Balances (Deficit) at Beginning of Year | 6,284,303 | 8,488 | 1,513,185 | 7,805,976 |
| Fund Balances (Deficits) at End of Year | \$ 6,218,347 | \$ 13,000 | \$ 1,114,854 | \$ 7,346,201 |

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

| | Dog and Kennel | County Donations | Senior Citizens Levy | Bikeway Maintenance | Insurance Reimbursement | CD Revolving Loan | HSTS GRANT | Litter Control | Health Ohio Grant | State License Spay and Neuter | ACENET Revolving Loan | Emergency Home Repair Loan | County Medicaid Sales Tax Transition |
|----------------------------------------------------------|-------------------|---------------------|----------------------------|------------------------|----------------------------|-------------------------|-----------------|-------------------|-------------------------|----------------------------------------|-----------------------------|----------------------------------|-----------------------------------------------|
| Assets: | | | | | | | | | | | | | |
| Cash and Cash Equivalents | \$ 31,832 | \$ 108 | \$ 114,032 | \$ 4,974 | \$ 63,849 | \$ 211,776 | \$ 7,300 | \$ 1,697 | \$ 16,850 | \$ 6,596 | \$ - | \$ - | \$ - |
| Cash and Cash Equivalents in Segregated Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Receivables:</i> | | | | | | | | | | | | | |
| Property Taxes | - | - | 712,476 | - | - | - | - | - | - | - | - | - | - |
| Sales Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Loans | - | - | - | - | - | 228,939 | - | - | - | - | 8,888 | 2,483 | - |
| Interfund | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental | 120 | - | 38,706 | - | - | - | - | - | - | - | - | - | - |
| Materials and Supplies Inventory | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Prepaid Items | 505 | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Total Assets</i> | <u>\$ 32,457</u> | <u>\$ 108</u> | <u>\$ 865,214</u> | <u>\$ 4,974</u> | <u>\$ 63,849</u> | <u>\$ 440,715</u> | <u>\$ 7,300</u> | <u>\$ 1,697</u> | <u>\$ 16,850</u> | <u>\$ 6,596</u> | <u>\$ 8,888</u> | <u>\$ 2,483</u> | <u>\$ -</u> |
| Liabilities: | | | | | | | | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 607 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contracts Payable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Accrued Wages and Benefits | 3,033 | - | - | - | - | - | - | - | - | - | - | - | - |
| Matured Compensated Absences Payable | 2,707 | - | - | - | - | - | - | - | - | - | - | - | - |
| Interfund Payable | 829 | - | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental Payable | 1,761 | - | - | - | - | - | 35,977 | - | - | - | - | - | - |
| <i>Total Liabilities</i> | <u>8,330</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>607</u> | <u>35,977</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Deferred Inflows of Resources: | | | | | | | | | | | | | |
| | - | - | 751,183 | - | - | - | - | - | - | - | - | - | - |
| Fund Balances: | | | | | | | | | | | | | |
| Nonspendable | 505 | - | - | - | - | - | - | - | - | - | - | - | - |
| Restricted | 23,622 | 108 | 114,031 | - | - | 440,108 | - | 1,697 | 16,850 | 6,596 | 8,888 | 2,483 | - |
| Committed | - | - | - | 4,974 | 63,849 | - | - | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | (28,677) | - | - | - | - | - | - |
| <i>Total Fund Balances (Deficits)</i> | <u>24,127</u> | <u>108</u> | <u>114,031</u> | <u>4,974</u> | <u>63,849</u> | <u>440,108</u> | <u>(28,677)</u> | <u>1,697</u> | <u>16,850</u> | <u>6,596</u> | <u>8,888</u> | <u>2,483</u> | <u>-</u> |
| Total Liabilities, Deferred Inflows and Fund Balances | <u>\$ 32,457</u> | <u>\$ 108</u> | <u>\$ 865,214</u> | <u>\$ 4,974</u> | <u>\$ 63,849</u> | <u>\$ 440,715</u> | <u>\$ 7,300</u> | <u>\$ 1,697</u> | <u>\$ 16,850</u> | <u>\$ 6,596</u> | <u>\$ 8,888</u> | <u>\$ 2,483</u> | <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, 2018

| | Dog and Kennel | County Donations | Senior Citizens Levy | Bikeway Maintenance | Insurance Reimbursement | CD Revolving Loan | HSTS GRANT | Litter Control | Health Ohio Grant | State License Spay and Neuter | ACENET Revolving Loan | Emergency Home Repair Loan | County Medicaid Sales Tax Transition |
|--------------------------------------------------------------------------------|-------------------|---------------------|----------------------------|------------------------|----------------------------|-------------------------|--------------------|-------------------|-------------------------|----------------------------------------|-----------------------------|----------------------------------|-----------------------------------------------|
| Revenues: | | | | | | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ 768,641 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental | 17,106 | - | 79,178 | - | - | - | 173,785 | - | - | 2,500 | - | - | 890,148 |
| Charges for Services | 29,207 | - | - | - | - | - | - | - | - | - | - | - | - |
| Licenses and Permits | 155,052 | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines and Forfeitures | 16,037 | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | 275 | - | - | - | - | - | - | - |
| Other Revenues | 9,675 | - | - | 200 | 53,697 | - | - | - | - | 1,225 | - | - | - |
| <i>Total Revenue</i> | <u>227,077</u> | <u>-</u> | <u>847,819</u> | <u>200</u> | <u>53,697</u> | <u>275</u> | <u>173,785</u> | <u>-</u> | <u>-</u> | <u>3,725</u> | <u>-</u> | <u>-</u> | <u>890,148</u> |
| Expenditures: | | | | | | | | | | | | | |
| <i>Current:</i> | | | | | | | | | | | | | |
| <i>General Government:</i> | | | | | | | | | | | | | |
| Legislative and Executive | - | - | - | - | - | - | - | - | - | - | - | - | 890,148 |
| Judicial | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | 1,983 | - | - | - | - | - | - | - | - |
| Public Works | - | - | - | - | 6,047 | - | - | - | - | - | - | - | - |
| Health | 249,696 | - | - | - | 1,029 | - | 204,706 | - | - | - | - | - | - |
| Human Services | - | - | 871,674 | - | - | - | - | - | - | - | - | - | - |
| Conservation and Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic Development and Assistance | - | - | - | - | - | 54,510 | - | - | - | - | - | - | - |
| <i>Debt Service:</i> | | | | | | | | | | | | | |
| Principal Retirement | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest and Fiscal Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Total Expenditures</i> | <u>249,696</u> | <u>-</u> | <u>871,674</u> | <u>-</u> | <u>9,059</u> | <u>54,510</u> | <u>204,706</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>890,148</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(22,619)</u> | <u>-</u> | <u>(23,855)</u> | <u>200</u> | <u>44,638</u> | <u>(54,235)</u> | <u>(30,921)</u> | <u>-</u> | <u>-</u> | <u>3,725</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Other Financing Sources: | | | | | | | | | | | | | |
| Transfers - In | 28,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Total Other Sources</i> | <u>28,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | <u>5,381</u> | <u>-</u> | <u>(23,855)</u> | <u>200</u> | <u>44,638</u> | <u>(54,235)</u> | <u>(30,921)</u> | <u>-</u> | <u>-</u> | <u>3,725</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances (Deficits) at Beginning of Year | <u>18,746</u> | <u>108</u> | <u>137,886</u> | <u>4,774</u> | <u>19,211</u> | <u>494,343</u> | <u>2,244</u> | <u>1,697</u> | <u>16,850</u> | <u>2,871</u> | <u>8,888</u> | <u>2,483</u> | <u>-</u> |
| Fund Balances (Deficits) at End of Year | <u>\$ 24,127</u> | <u>\$ 108</u> | <u>\$ 114,031</u> | <u>\$ 4,974</u> | <u>\$ 63,849</u> | <u>\$ 440,108</u> | <u>\$ (28,677)</u> | <u>\$ 1,697</u> | <u>\$ 16,850</u> | <u>\$ 6,596</u> | <u>\$ 8,888</u> | <u>\$ 2,483</u> | <u>\$ -</u> |

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

| | Real Estate Assessment | GIS | Romote Ballot Marking Grant | DRETAC Prosecutor | Diversions Prosecuting Attorney | OCSJ Prosecutor | ARRA VAWA Grant | Athens County Empowerment Program | JAG Grant | JAG IIL Grant 2011 | Victims Assistance | PIIG-DRC Grant | PIIG-DRC Addendum Grant |
|-------------------------------------------------------|------------------------|------------------|-----------------------------|-------------------|---------------------------------|-----------------|-----------------|-----------------------------------|--------------|--------------------|--------------------|----------------|-------------------------|
| Assets: | | | | | | | | | | | | | |
| Cash and Cash Equivalents | \$ 911,015 | \$ 38,915 | \$ 10,571 | \$ 65,060 | \$ 83,866 | \$ 15 | \$ 1,878 | \$ 7,900 | \$ 23 | \$ 11 | \$ 13,233 | \$ 5 | \$ 22,803 |
| Cash and Cash Equivalents in Segregated Accounts | - | - | - | - | 6,417 | - | - | - | - | - | - | - | - |
| Receivables: | | | | | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sales Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interfund | - | - | - | - | 42,870 | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Materials and Supplies Inventory | 1,156 | - | - | - | - | - | - | - | - | - | - | - | - |
| Prepaid Items | 21,746 | 3,612 | - | - | - | - | - | - | - | - | - | - | - |
| Total Assets | \$ 933,917 | \$ 42,527 | \$ 10,571 | \$ 65,060 | \$ 133,153 | \$ 15 | \$ 1,878 | \$ 7,900 | \$ 23 | \$ 11 | \$ 13,233 | \$ 5 | \$ 22,803 |
| Liabilities: | | | | | | | | | | | | | |
| Accounts Payable | \$ 40,851 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,540 | \$ - | \$ - |
| Contracts Payable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Accrued Wages and Benefits | 3,675 | 1,488 | - | 1,764 | 6,123 | - | - | - | - | - | 1,619 | - | - |
| Matured Compensated Absences Payable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interfund Payable | - | - | - | - | - | - | - | 13,332 | - | - | - | - | - |
| Intergovernmental Payable | 2,499 | 491 | - | 1,087 | 3,634 | - | - | - | - | - | 816 | - | - |
| Total Liabilities | 47,025 | 1,979 | - | 2,851 | 9,757 | - | - | 13,332 | - | - | 7,975 | - | - |
| Deferred Inflows of Resources: | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fund Balances: | | | | | | | | | | | | | |
| Nonspendable | 22,902 | 3,612 | - | - | - | - | - | - | - | - | - | - | - |
| Restricted | 863,990 | - | 10,571 | 62,209 | 123,396 | 15 | 1,878 | - | 23 | 11 | 5,258 | 5 | 22,803 |
| Committed | - | 36,936 | - | - | - | - | - | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | - | (5,432) | - | - | - | - | - |
| Total Fund Balances (Deficits) | 886,892 | 40,548 | 10,571 | 62,209 | 123,396 | 15 | 1,878 | (5,432) | 23 | 11 | 5,258 | 5 | 22,803 |
| Total Liabilities, Deferred Inflows and Fund Balances | \$ 933,917 | \$ 42,527 | \$ 10,571 | \$ 65,060 | \$ 133,153 | \$ 15 | \$ 1,878 | \$ 7,900 | \$ 23 | \$ 11 | \$ 13,233 | \$ 5 | \$ 22,803 |

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Real Estate Assessment | GIS | Romote Ballot Marking Grant | DRETAC Prosecutor | Diversions Prosecuting Attorney | OCSJ Prosecutor | ARRA VAWA Grant | Athens County Empowerment Program | JAG Grant | JAG IIL Grant 2011 | Victims Assistance | PIIG-DRC Grant | PIIG-DRC Addendum Grant |
|--------------------------------------------------------------------------|------------------------|------------------|-----------------------------|-------------------|---------------------------------|-----------------|-----------------|-----------------------------------|--------------|--------------------|--------------------|----------------|-------------------------|
| Revenues: | | | | | | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | 16,151 | - | - | - | - | 62,000 | - | - | 163,055 | - | - |
| Charges for Services | 850,963 | 73,744 | - | 75,926 | 99,460 | - | - | - | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Revenues | - | 749 | - | 38 | 208,165 | - | - | - | - | - | - | - | - |
| <i>Total Revenue</i> | <u>850,963</u> | <u>74,493</u> | <u>16,151</u> | <u>75,964</u> | <u>307,625</u> | <u>-</u> | <u>-</u> | <u>62,000</u> | <u>-</u> | <u>-</u> | <u>163,055</u> | <u>-</u> | <u>-</u> |
| Expenditures: | | | | | | | | | | | | | |
| <i>Current:</i> | | | | | | | | | | | | | |
| <i>General Government:</i> | | | | | | | | | | | | | |
| Legislative and Executive | 888,965 | - | 5,580 | 93,098 | - | - | - | - | - | - | - | - | - |
| Judicial | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | 269,724 | - | - | 67,435 | - | - | - | - | 20,629 |
| Public Works | - | 67,688 | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Human Services | - | - | - | - | - | - | - | - | - | - | 216,021 | - | - |
| Conservation and Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic Development and Assistance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Debt Service:</i> | | | | | | | | | | | | | |
| Principal Retirement | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest and Fiscal Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Total Expenditures</i> | <u>888,965</u> | <u>67,688</u> | <u>5,580</u> | <u>93,098</u> | <u>269,724</u> | <u>-</u> | <u>-</u> | <u>67,435</u> | <u>-</u> | <u>-</u> | <u>216,021</u> | <u>-</u> | <u>20,629</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(38,002)</u> | <u>6,805</u> | <u>10,571</u> | <u>(17,134)</u> | <u>37,901</u> | <u>-</u> | <u>-</u> | <u>(5,435)</u> | <u>-</u> | <u>-</u> | <u>(52,966)</u> | <u>-</u> | <u>(20,629)</u> |
| Other Financing Sources: | | | | | | | | | | | | | |
| Transfers - In | - | - | - | - | - | - | - | - | - | - | 24,000 | - | - |
| <i>Total Other Sources</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>24,000</u> | <u>-</u> | <u>-</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | <u>(38,002)</u> | <u>6,805</u> | <u>10,571</u> | <u>(17,134)</u> | <u>37,901</u> | <u>-</u> | <u>-</u> | <u>(5,435)</u> | <u>-</u> | <u>-</u> | <u>(28,966)</u> | <u>-</u> | <u>(20,629)</u> |
| Fund Balances (Deficits) at | | | | | | | | | | | | | |
| Beginning of Year | 924,894 | 33,743 | - | 79,343 | 85,495 | 15 | 1,878 | 3 | 23 | 11 | 34,224 | 5 | 43,432 |
| Fund Balances (Deficits) at End of Year | <u>\$ 886,892</u> | <u>\$ 40,548</u> | <u>\$ 10,571</u> | <u>\$ 62,209</u> | <u>\$ 123,396</u> | <u>\$ 15</u> | <u>\$ 1,878</u> | <u>\$ (5,432)</u> | <u>\$ 23</u> | <u>\$ 11</u> | <u>\$ 5,258</u> | <u>\$ 5</u> | <u>\$ 22,803</u> |

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

| | JRIG-DRC Grant | T-CAP Athens County | DRETAC Treasurer | Treasurer's Prepayment Interest | Tax Lien Administration | Mandatory Drug Fine | BCI Fingerprint | Carrying Concealed Weapons | Sheriff's Grant Projects | D.U.I. Enforcement & Education | Project Lifesaver | Canine Donations | DUI Grant |
|------------------------------------------------------------------|-------------------|---------------------------|---------------------|---------------------------------------|----------------------------|------------------------|--------------------|----------------------------------|--------------------------------|--------------------------------------|----------------------|---------------------|---------------|
| Assets: | | | | | | | | | | | | | |
| Cash and Cash Equivalents | \$ 76,585 | \$ 116,050 | \$ 102,631 | \$ 843 | \$ 67,718 | \$ 3,104 | \$ 20,967 | \$ 29,212 | \$ 12,794 | \$ 2,646 | \$ 529 | \$ 455 | \$ 215 |
| Cash and Cash Equivalents in Segregated Accounts | - | - | - | - | - | 10,226 | - | - | - | - | - | - | - |
| Receivables: | | | | | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sales Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interfund | - | - | - | - | - | - | - | - | 35,993 | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - | 8,933 | - | - | - | - |
| Materials and Supplies Inventory | - | - | 959 | - | - | - | - | - | - | - | - | - | - |
| Prepaid Items | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Assets | \$ 76,585 | \$ 116,050 | \$ 103,590 | \$ 843 | \$ 67,718 | \$ 13,330 | \$ 20,967 | \$ 29,212 | \$ 57,720 | \$ 2,646 | \$ 529 | \$ 455 | \$ 215 |
| Liabilities: | | | | | | | | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ 3,664 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contracts Payable | - | 1,783 | - | - | - | - | - | - | - | - | - | - | - |
| Accrued Wages and Benefits | - | - | 757 | - | - | - | - | 533 | 1,415 | - | - | - | - |
| Matured Compensated Absences Payable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interfund Payable | 29,538 | - | - | - | 2,304 | - | - | - | - | - | - | - | - |
| Intergovernmental Payable | - | - | 106 | - | - | - | 1,359 | 1,486 | 3,649 | - | - | - | - |
| Total Liabilities | 29,538 | 1,783 | 4,527 | - | 2,304 | - | 1,359 | 2,019 | 5,064 | - | - | - | - |
| Deferred Inflows of Resources: | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fund Balances: | | | | | | | | | | | | | |
| Nonspendable | - | - | 959 | - | - | - | - | - | - | - | - | - | - |
| Restricted | 47,047 | 114,267 | 98,104 | 843 | 65,414 | 13,330 | 19,608 | 27,193 | 52,656 | 2,646 | 529 | - | 215 |
| Committed | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - | - | - | - | - | - | 455 | - |
| Unassigned | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Fund Balances (Deficits) | 47,047 | 114,267 | 99,063 | 843 | 65,414 | 13,330 | 19,608 | 27,193 | 52,656 | 2,646 | 529 | 455 | 215 |
| Total Liabilities, Deferred Inflows and Fund Balances | \$ 76,585 | \$ 116,050 | \$ 103,590 | \$ 843 | \$ 67,718 | \$ 13,330 | \$ 20,967 | \$ 29,212 | \$ 57,720 | \$ 2,646 | \$ 529 | \$ 455 | \$ 215 |

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | JRIG-DRC Grant | T-CAP Athens County | DRETAC Treasurer | Treasurer's Prepayment Interest | Tax Lien Administration | Mandatory Drug Fine | BCI Fingerprint | Carrying Concealed Weapons | Sheriff's Grant Projects | D.U.I. Enforcement & Education | Project Lifesaver | Canine Donations | DUI Grant |
|--------------------------------------------------------------------------------|-------------------|---------------------------|---------------------|---------------------------------------|----------------------------|------------------------|--------------------|----------------------------------|--------------------------------|--------------------------------------|----------------------|---------------------|---------------|
| Revenues: | | | | | | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental | 156,699 | 153,437 | - | - | - | - | - | - | 205,671 | - | - | - | - |
| Charges for Services | - | - | 75,926 | - | 18,900 | - | 18,994 | 57,323 | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - | 1,590 | - | - | - | - | - | - | - |
| Interest | - | - | - | 308 | - | - | - | - | - | - | - | - | - |
| Other Revenues | - | 1,255 | 4,530 | - | - | - | - | - | - | - | 2,500 | 167 | - |
| <i>Total Revenue</i> | <u>156,699</u> | <u>154,692</u> | <u>80,456</u> | <u>308</u> | <u>18,900</u> | <u>1,590</u> | <u>18,994</u> | <u>57,323</u> | <u>205,671</u> | <u>-</u> | <u>2,500</u> | <u>167</u> | <u>-</u> |
| Expenditures: | | | | | | | | | | | | | |
| <i>Current:</i> | | | | | | | | | | | | | |
| <i>General Government:</i> | | | | | | | | | | | | | |
| Legislative and Executive | - | - | 88,217 | 138 | 31,156 | - | - | - | - | - | - | - | - |
| Judicial | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 109,652 | 59,355 | - | - | - | 1,110 | 23,502 | 47,469 | 188,624 | - | 3,146 | - | - |
| Public Works | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Human Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Conservation and Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic Development and Assistance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Debt Service:</i> | | | | | | | | | | | | | |
| Principal Retirement | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest and Fiscal Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Total Expenditures</i> | <u>109,652</u> | <u>59,355</u> | <u>88,217</u> | <u>138</u> | <u>31,156</u> | <u>1,110</u> | <u>23,502</u> | <u>47,469</u> | <u>188,624</u> | <u>-</u> | <u>3,146</u> | <u>-</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures | <u>47,047</u> | <u>95,337</u> | <u>(7,761)</u> | <u>170</u> | <u>(12,256)</u> | <u>480</u> | <u>(4,508)</u> | <u>9,854</u> | <u>17,047</u> | <u>-</u> | <u>(646)</u> | <u>167</u> | <u>-</u> |
| Other Financing Sources: | | | | | | | | | | | | | |
| Transfers - In | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Total Other Sources</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | <u>47,047</u> | <u>95,337</u> | <u>(7,761)</u> | <u>170</u> | <u>(12,256)</u> | <u>480</u> | <u>(4,508)</u> | <u>9,854</u> | <u>17,047</u> | <u>-</u> | <u>(646)</u> | <u>167</u> | <u>-</u> |
| Fund Balances (Deficits) at Beginning of Year | - | 18,930 | 106,824 | 673 | 77,670 | 12,850 | 24,116 | 17,339 | 35,609 | 2,646 | 1,175 | 288 | 215 |
| Fund Balances (Deficits) at End of Year | <u>\$ 47,047</u> | <u>\$ 114,267</u> | <u>\$ 99,063</u> | <u>\$ 843</u> | <u>\$ 65,414</u> | <u>\$ 13,330</u> | <u>\$ 19,608</u> | <u>\$ 27,193</u> | <u>\$ 52,656</u> | <u>\$ 2,646</u> | <u>\$ 529</u> | <u>\$ 455</u> | <u>\$ 215</u> |

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

| | Clean Kids Grant | DARE Grant | Drug Prevention Grant | OCJS DVDA Sheriff | Arson Registry | Interdiction Unit | OPTT Grant | Common Pleas Computer Legal Research | Special Projects Common Pleas | Common Pleas Monitoring Service | Special Projects Mediation | PSI Grant Common Pleas Court | Veterans Court Special Project |
|--------------------------------------------------------------|------------------|---------------|-----------------------|-------------------|----------------|-------------------|------------------|--------------------------------------|-------------------------------|---------------------------------|----------------------------|------------------------------|--------------------------------|
| Assets: | | | | | | | | | | | | | |
| Cash and Cash Equivalents | \$ 17 | \$ 202 | \$ 164 | \$ 9,718 | \$ 100 | \$ 9,210 | \$ 53,593 | \$ 7,789 | \$ 1,809 | \$ 12,020 | \$ 30,100 | \$ 1,502 | \$ 7,113 |
| Cash and Cash Equivalents in Segregated Accounts | - | - | - | - | - | - | - | 365 | 1,111 | - | 403 | - | - |
| Receivables: | | | | | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sales Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interfund | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | 2,940 | - | - | - | - | - | - | - |
| Materials and Supplies Inventory | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Prepaid Items | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Assets | \$ 17 | \$ 202 | \$ 164 | \$ 9,718 | \$ 100 | \$ 12,150 | \$ 53,593 | \$ 8,154 | \$ 2,920 | \$ 12,020 | \$ 30,503 | \$ 1,502 | \$ 7,113 |
| Liabilities: | | | | | | | | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contracts Payable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Accrued Wages and Benefits | - | - | - | - | - | - | 261 | - | 377 | - | - | 139 | - |
| Matured Compensated Absences Payable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interfund Payable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental Payable | - | - | - | - | - | 73 | 137 | - | 223 | - | - | 97 | - |
| Total Liabilities | - | - | - | - | - | 73 | 398 | - | 600 | - | - | 236 | - |
| Deferred Inflows of Resources: | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fund Balances: | | | | | | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Restricted | 17 | 202 | 164 | 9,718 | 100 | 12,077 | 53,195 | 8,154 | 2,320 | 12,020 | 30,503 | 1,266 | 7,113 |
| Committed | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Fund Balances (Deficits) | 17 | 202 | 164 | 9,718 | 100 | 12,077 | 53,195 | 8,154 | 2,320 | 12,020 | 30,503 | 1,266 | 7,113 |
| Total Liabilities, Deferred Inflows and Fund Balances | \$ 17 | \$ 202 | \$ 164 | \$ 9,718 | \$ 100 | \$ 12,150 | \$ 53,593 | \$ 8,154 | \$ 2,920 | \$ 12,020 | \$ 30,503 | \$ 1,502 | \$ 7,113 |

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Clean Kids Grant | DARE Grant | Drug Prevention Grant | OCJS DVDA Sheriff | Arson Registry | Interdiction Unit | OPTT Grant | Common Pleas Computer Legal Research | Special Projects Common Pleas | Common Pleas Monitoring Service | Special Projects Mediation | PSI Grant Common Pleas Court | Veterans Court Special Project |
|--------------------------------------------------------------------------|------------------|------------|-----------------------|-------------------|----------------|-------------------|------------|--------------------------------------|-------------------------------|---------------------------------|----------------------------|------------------------------|--------------------------------|
| Revenues: | | | | | | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental | - | 19,395 | - | 54,602 | - | 3,869 | 64,240 | - | - | - | - | 38,000 | 3,450 |
| Charges for Services | - | - | - | - | 25 | - | - | 4,257 | 16,295 | - | - | - | - |
| Licenses and Permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - | - | - | - | - | - | 4,378 | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Revenues | - | 4,650 | - | - | - | - | - | - | - | - | - | 10,000 | 3,863 |
| <i>Total Revenue</i> | - | 24,045 | - | 54,602 | 25 | 3,869 | 64,240 | 4,257 | 16,295 | - | 4,378 | 48,000 | 7,313 |
| Expenditures: | | | | | | | | | | | | | |
| <i>Current:</i> | | | | | | | | | | | | | |
| <i>General Government:</i> | | | | | | | | | | | | | |
| Legislative and Executive | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Judicial | - | - | - | - | - | - | - | - | 18,532 | - | 4,310 | 50,185 | 700 |
| Public Safety | - | 40,755 | - | 39,516 | - | 4,372 | 11,045 | - | - | - | - | - | - |
| Public Works | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Human Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Conservation and Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic Development and Assistance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Debt Service:</i> | | | | | | | | | | | | | |
| Principal Retirement | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest and Fiscal Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Total Expenditures</i> | - | 40,755 | - | 39,516 | - | 4,372 | 11,045 | - | 18,532 | - | 4,310 | 50,185 | 700 |
| Excess of Revenues Over (Under) Expenditures | - | (16,710) | - | 15,086 | 25 | (503) | 53,195 | 4,257 | (2,237) | - | 68 | (2,185) | 6,613 |
| Other Financing Sources: | | | | | | | | | | | | | |
| Transfers - In | - | 7,500 | - | 13,651 | - | - | - | - | - | - | - | - | - |
| <i>Total Other Sources</i> | - | 7,500 | - | 13,651 | - | - | - | - | - | - | - | - | - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | - | (9,210) | - | 28,737 | 25 | (503) | 53,195 | 4,257 | (2,237) | - | 68 | (2,185) | 6,613 |
| Fund Balances (Deficits) at Beginning of Year | 17 | 9,412 | 164 | (19,019) | 75 | 12,580 | - | 3,897 | 4,557 | 12,020 | 30,435 | 3,451 | 500 |
| Fund Balances (Deficits) at End of Year | \$ 17 | \$ 202 | \$ 164 | \$ 9,718 | \$ 100 | \$ 12,077 | \$ 53,195 | \$ 8,154 | \$ 2,320 | \$ 12,020 | \$ 30,503 | \$ 1,266 | \$ 7,113 |

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ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

| | Technology #294 Grant | Technology #295 Grant | Indigent Guardianship | Marriage License | Probate/ Juvenile Computer- ization | Probate/ Juvenile Computer Legal Research | Probate Court Projects | Juvenile Drivers Interlock & Alcohol Monitoring | Juvenile Tobacco Intervention | Indigent Drivers Alcohol Treatment | Probate Court Mental Illness | Juvenile Court Projects | Youth Services |
|--------------------------------------------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|----------------------------------------------|-------------------------------------------------------|------------------------------|----------------------------------------------------------|-------------------------------------|---------------------------------------------|---------------------------------------|-------------------------------|-------------------|
| Assets: | | | | | | | | | | | | | |
| Cash and Cash Equivalents | \$ 36,255 | \$ 9,171 | \$ 10,001 | \$ 4,772 | \$ 11,215 | \$ 9,366 | \$ 72,861 | \$ 3,296 | \$ 19,849 | \$ 4,444 | \$ 48,796 | \$ 137,219 | \$ 79,998 |
| Cash and Cash Equivalents in Segregated Accounts | - | - | 340 | 874 | 573 | 177 | 775 | - | - | - | - | 511 | - |
| Receivables: | | | | | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sales Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interfund | - | - | - | - | - | - | - | - | - | - | - | 40,000 | - |
| Intergovernmental | - | - | - | - | - | - | - | - | - | - | 15,160 | - | - |
| Materials and Supplies Inventory | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Prepaid Items | - | - | - | - | 3,255 | 662 | - | - | - | - | - | - | - |
| Total Assets | \$ 36,255 | \$ 9,171 | \$ 10,341 | \$ 5,646 | \$ 15,043 | \$ 10,205 | \$ 73,636 | \$ 3,296 | \$ 19,849 | \$ 4,444 | \$ 63,956 | \$ 177,730 | \$ 79,998 |
| Liabilities: | | | | | | | | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ 5,663 | \$ 950 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contracts Payable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Accrued Wages and Benefits | - | - | - | - | - | - | - | - | - | - | - | - | 1,753 |
| Matured Compensated Absences Payable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interfund Payable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental Payable | - | - | - | - | - | - | - | - | - | - | - | - | 1,063 |
| Total Liabilities | - | - | - | 5,663 | 950 | - | - | - | - | - | - | - | 2,816 |
| Deferred Inflows of Resources: | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fund Balances: | | | | | | | | | | | | | |
| Nonspendable | - | - | - | - | 3,255 | 662 | - | - | - | - | - | - | - |
| Restricted | 36,255 | 9,171 | 10,341 | - | 10,838 | 9,543 | 73,636 | 3,296 | 19,849 | 4,444 | 63,956 | 177,730 | 77,182 |
| Committed | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unassigned | - | - | - | (17) | - | - | - | - | - | - | - | - | - |
| Total Fund Balances (Deficits) | 36,255 | 9,171 | 10,341 | (17) | 14,093 | 10,205 | 73,636 | 3,296 | 19,849 | 4,444 | 63,956 | 177,730 | 77,182 |
| Total Liabilities, Deferred Inflows and Fund Balances | \$ 36,255 | \$ 9,171 | \$ 10,341 | \$ 5,646 | \$ 15,043 | \$ 10,205 | \$ 73,636 | \$ 3,296 | \$ 19,849 | \$ 4,444 | \$ 63,956 | \$ 177,730 | \$ 79,998 |

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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, 2018

| | Technology #294 Grant | Technology #295 Grant | Indigent Guardianship | Marriage License | Probate/ Juvenile Computer- ization | Probate/ Juvenile Computer Legal Research | Probate Court Projects | Juvenile Drivers Interlock & Alcohol Monitoring | Juvenile Tobacco Intervention | Indigent Drivers Alcohol Treatment | Probate Court Mental Illness | Juvenile Court Projects | Youth Services |
|--------------------------------------------------------------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|----------------------------------------------|-------------------------------------------------------|------------------------------|----------------------------------------------------------|-------------------------------------|---------------------------------------------|---------------------------------------|-------------------------------|-------------------|
| Revenues: | | | | | | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Sales Tax | - | - | - | - | - | - | - | - | - | - | - | - | |
| Intergovernmental | 72,086 | 61,654 | - | - | - | - | - | - | 121 | 55,982 | 10,413 | 103,720 | |
| Charges for Services | - | - | 4,696 | 6,189 | 9,371 | 4,108 | 7,864 | - | - | - | - | - | |
| Licenses and Permits | - | - | - | 5,236 | - | - | - | - | - | - | - | - | |
| Fines and Forfeitures | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Revenues | - | - | - | - | - | - | - | - | - | - | - | - | |
| <i>Total Revenue</i> | <u>72,086</u> | <u>61,654</u> | <u>4,696</u> | <u>11,425</u> | <u>9,371</u> | <u>4,108</u> | <u>7,864</u> | <u>-</u> | <u>-</u> | <u>121</u> | <u>55,982</u> | <u>10,413</u> | <u>103,720</u> |
| Expenditures: | | | | | | | | | | | | | |
| <i>Current:</i> | | | | | | | | | | | | | |
| <i>General Government:</i> | | | | | | | | | | | | | |
| Legislative and Executive | - | - | - | - | - | - | - | - | - | - | - | - | |
| Judicial | 35,831 | 52,483 | - | - | 15,045 | 1,596 | - | - | - | 29,442 | 383 | - | |
| Public Safety | - | - | 4,121 | - | - | - | - | - | - | - | - | - | |
| Public Works | - | - | - | - | - | - | - | - | - | - | - | - | |
| Health | - | - | - | 12,069 | - | - | - | - | - | - | - | - | |
| Human Services | - | - | - | - | - | - | - | - | - | - | - | 123,829 | |
| Conservation and Recreation | - | - | - | - | - | - | - | - | - | - | - | - | |
| Economic Development and Assistance | - | - | - | - | - | - | - | - | - | - | - | - | |
| <i>Debt Service:</i> | | | | | | | | | | | | | |
| Principal Retirement | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest and Fiscal Charges | - | - | - | - | - | - | - | - | - | - | - | - | |
| <i>Total Expenditures</i> | <u>35,831</u> | <u>52,483</u> | <u>4,121</u> | <u>12,069</u> | <u>15,045</u> | <u>1,596</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>29,442</u> | <u>383</u> | <u>123,829</u> | |
| Excess of Revenues Over (Under) Expenditures | <u>36,255</u> | <u>9,171</u> | <u>575</u> | <u>(644)</u> | <u>(5,674)</u> | <u>2,512</u> | <u>7,864</u> | <u>-</u> | <u>-</u> | <u>121</u> | <u>26,540</u> | <u>10,030</u> | <u>(20,109)</u> |
| Other Financing Sources: | | | | | | | | | | | | | |
| Transfers - In | - | - | - | - | - | - | - | - | - | - | - | - | |
| <i>Total Other Sources</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | <u>36,255</u> | <u>9,171</u> | <u>575</u> | <u>(644)</u> | <u>(5,674)</u> | <u>2,512</u> | <u>7,864</u> | <u>-</u> | <u>-</u> | <u>121</u> | <u>26,540</u> | <u>10,030</u> | <u>(20,109)</u> |
| Fund Balances (Deficits) at Beginning of Year | - | - | 9,766 | 627 | 19,767 | 7,693 | 65,772 | 3,296 | 19,849 | 4,323 | 37,416 | 167,700 | 97,291 |
| Fund Balances (Deficits) at End of Year | <u>\$ 36,255</u> | <u>\$ 9,171</u> | <u>\$ 10,341</u> | <u>\$ (17)</u> | <u>\$ 14,093</u> | <u>\$ 10,205</u> | <u>\$ 73,636</u> | <u>\$ 3,296</u> | <u>\$ 19,849</u> | <u>\$ 4,444</u> | <u>\$ 63,956</u> | <u>\$ 177,730</u> | <u>\$ 77,182</u> |

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

| | Juvenile VOCA | Common Pleas Computer- ization | Law Library Resources | Wendy's Wonderful Kids | CDBG | The Plains High School Bike Path Connector | Emergency Management Agency | Local Emergency Planning | Child Support Enforcement | WIA Grant | CCMEP WIOA Youth | 911 Emergency | 911 Government Assistance |
|----------------------------------------------------------|------------------|-----------------------------------------|-----------------------------|------------------------------|-------------------|-----------------------------------------------------|-----------------------------------|--------------------------------|---------------------------------|-------------------|------------------------|---------------------|---------------------------------|
| Assets: | | | | | | | | | | | | | |
| Cash and Cash Equivalents | \$ 4,786 | \$ 44,921 | \$ 6,089 | \$ 25,436 | \$ 28,839 | \$ 26,498 | \$ 9,884 | \$ 5,871 | \$ 53,875 | \$ 432,187 | \$ 59,025 | \$ 753,709 | \$ 546,301 |
| Cash and Cash Equivalents in Segregated Accounts | - | 3,130 | - | - | - | - | - | - | - | - | - | - | - |
| Receivables: | | | | | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sales Tax | - | - | - | - | - | - | - | - | - | - | - | 254,113 | - |
| Loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interfund | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental | 31,942 | - | 5,697 | - | 140,000 | - | 19,169 | - | 233,341 | - | - | - | 14,066 |
| Materials and Supplies Inventory | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Prepaid Items | - | 286 | 75 | - | - | - | 194 | - | 261 | - | - | 10,484 | - |
| Total Assets | \$ 36,728 | \$ 48,337 | \$ 11,861 | \$ 25,436 | \$ 168,839 | \$ 26,498 | \$ 29,247 | \$ 5,871 | \$ 287,477 | \$ 432,187 | \$ 59,025 | \$ 1,018,306 | \$ 560,367 |
| Liabilities: | | | | | | | | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ 4,554 | \$ 744 | \$ - | \$ - | \$ - | \$ - | \$ 2,319 | \$ 5,637 | \$ 500 | \$ 2,438 | \$ - |
| Contracts Payable | - | - | - | - | 140,006 | - | - | - | 4,745 | - | - | 25,256 | - |
| Accrued Wages and Benefits | 3,090 | - | 389 | 940 | - | - | 310 | - | 13,984 | - | - | 22,962 | - |
| Matured Compensated Absences Payable | - | - | - | - | - | - | - | - | - | - | - | 737 | - |
| Interfund Payable | 40,000 | - | - | - | - | - | - | - | 176,624 | 60,019 | 54,562 | 10,121 | - |
| Intergovernmental Payable | 1,875 | - | 231 | 558 | 41,000 | - | 1,148 | - | 10,068 | 2,972 | 2,643 | 12,613 | - |
| Total Liabilities | 44,965 | - | 5,174 | 2,242 | 181,006 | - | 1,458 | - | 207,740 | 68,628 | 57,705 | 74,127 | - |
| Deferred Inflows of Resources: | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fund Balances: | | | | | | | | | | | | | |
| Nonspendable | - | 286 | 75 | - | - | - | 194 | - | 261 | - | - | 10,484 | - |
| Restricted | - | 48,051 | 6,612 | 23,194 | - | 26,498 | 27,595 | 5,871 | 79,476 | 363,559 | 1,320 | 933,695 | 560,367 |
| Committed | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unassigned | (8,237) | - | - | - | (12,167) | - | - | - | - | - | - | - | - |
| Total Fund Balances (Deficits) | (8,237) | 48,337 | 6,687 | 23,194 | (12,167) | 26,498 | 27,789 | 5,871 | 79,737 | 363,559 | 1,320 | 944,179 | 560,367 |
| Total Liabilities, Deferred Inflows and Fund Balances | \$ 36,728 | \$ 48,337 | \$ 11,861 | \$ 25,436 | \$ 168,839 | \$ 26,498 | \$ 29,247 | \$ 5,871 | \$ 287,477 | \$ 432,187 | \$ 59,025 | \$ 1,018,306 | \$ 560,367 |

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Juvenile VOCA | Common Pleas Computer- ization | Law Library | Wendy's Wonderful Kids | CDBG | The Plains High School Bike Path Connector | Emergency Management Agency | Local Emergency Planning | Child Support Enforcement | WIA Grant | CCMEP WIOA Youth | 911 Emergency | 911 Government Assistance |
|--------------------------------------------------------------------------------|-------------------|-----------------------------------------|-----------------|------------------------------|--------------------|-----------------------------------------------------|-----------------------------------|--------------------------------|---------------------------------|-------------------|------------------------|-------------------|---------------------------------|
| Revenues: | | | | | | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Tax | - | - | - | - | - | - | - | - | - | - | - | 1,472,423 | - |
| Intergovernmental | 173,358 | - | - | 70,000 | 1,004,823 | - | 47,979 | 14,329 | 1,998,742 | 331,548 | 286,986 | - | 114,392 |
| Charges for Services | - | 37,465 | 64 | - | - | - | - | - | 20,931 | - | - | - | - |
| Licenses and Permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines and Forfeitures | - | - | 54,794 | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Revenues | - | - | - | - | - | 100,000 | 250 | - | - | - | - | 674,016 | - |
| <i>Total Revenue</i> | <u>173,358</u> | <u>37,465</u> | <u>54,858</u> | <u>70,000</u> | <u>1,004,823</u> | <u>100,000</u> | <u>48,229</u> | <u>14,329</u> | <u>2,019,673</u> | <u>331,548</u> | <u>286,986</u> | <u>2,146,439</u> | <u>114,392</u> |
| Expenditures: | | | | | | | | | | | | | |
| <i>Current:</i> | | | | | | | | | | | | | |
| <i>General Government:</i> | | | | | | | | | | | | | |
| Legislative and Executive | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Judicial | - | 28,127 | 60,711 | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | 107,484 | 19,500 | - | - | - | 2,247,265 | - |
| Public Works | - | - | - | - | 1,136,124 | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Human Services | 177,639 | - | - | 66,747 | - | - | - | - | 2,116,361 | 430,036 | 341,178 | - | - |
| Conservation and Recreation | - | - | - | - | - | 100,480 | - | - | - | - | - | - | - |
| Economic Development and Assistance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Debt Service:</i> | | | | | | | | | | | | | |
| Principal Retirement | - | 1,559 | - | - | - | - | - | - | - | - | - | 71,672 | - |
| Interest and Fiscal Charges | - | 175 | - | - | - | - | - | - | - | - | - | 3,126 | - |
| <i>Total Expenditures</i> | <u>177,639</u> | <u>29,861</u> | <u>60,711</u> | <u>66,747</u> | <u>1,136,124</u> | <u>100,480</u> | <u>107,484</u> | <u>19,500</u> | <u>2,116,361</u> | <u>430,036</u> | <u>341,178</u> | <u>2,322,063</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(4,281)</u> | <u>7,604</u> | <u>(5,853)</u> | <u>3,253</u> | <u>(131,301)</u> | <u>(480)</u> | <u>(59,255)</u> | <u>(5,171)</u> | <u>(96,688)</u> | <u>(98,488)</u> | <u>(54,192)</u> | <u>(175,624)</u> | <u>114,392</u> |
| Other Financing Sources: | | | | | | | | | | | | | |
| Transfers - In | - | - | 9,200 | - | - | - | 60,008 | - | 172,623 | - | - | - | - |
| <i>Total Other Sources</i> | <u>-</u> | <u>-</u> | <u>9,200</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>60,008</u> | <u>-</u> | <u>172,623</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | <u>(4,281)</u> | <u>7,604</u> | <u>3,347</u> | <u>3,253</u> | <u>(131,301)</u> | <u>(480)</u> | <u>753</u> | <u>(5,171)</u> | <u>75,935</u> | <u>(98,488)</u> | <u>(54,192)</u> | <u>(175,624)</u> | <u>114,392</u> |
| Fund Balances (Deficits) at Beginning of Year | <u>(3,956)</u> | <u>40,733</u> | <u>3,340</u> | <u>19,941</u> | <u>119,134</u> | <u>26,978</u> | <u>27,036</u> | <u>11,042</u> | <u>3,802</u> | <u>462,047</u> | <u>55,512</u> | <u>1,119,803</u> | <u>445,975</u> |
| Fund Balances (Deficits) at End of Year | <u>\$ (8,237)</u> | <u>\$ 48,337</u> | <u>\$ 6,687</u> | <u>\$ 23,194</u> | <u>\$ (12,167)</u> | <u>\$ 26,498</u> | <u>\$ 27,789</u> | <u>\$ 5,871</u> | <u>\$ 79,737</u> | <u>\$ 363,559</u> | <u>\$ 1,320</u> | <u>\$ 944,179</u> | <u>\$ 560,367</u> |

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ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

| | T.B. Hospital | Emergency Relief and Cleanup | Totals |
|-------------------------------------------------------|---------------------|---------------------------------------|---------------------|
| <u>Assets:</u> | | | |
| Cash and Cash Equivalents | \$ 1,257,617 | \$ 19,980 | \$ 5,903,656 |
| Cash and Cash Equivalents in Segregated Accounts | - | - | 24,902 |
| <u>Receivables:</u> | | | |
| Property Taxes | 108,410 | - | 820,886 |
| Sales Tax | - | - | 254,113 |
| Loans | - | - | 240,310 |
| Interfund | - | - | 118,863 |
| Intergovernmental | 5,241 | - | 515,315 |
| Materials and Supplies Inventory | - | - | 2,115 |
| Prepaid Items | - | - | 41,080 |
| <i>Total Assets</i> | <u>\$ 1,371,268</u> | <u>\$ 19,980</u> | <u>\$ 7,921,240</u> |
| <u>Liabilities:</u> | | | |
| Accounts Payable | \$ 6,097 | \$ - | \$ 79,564 |
| Contracts Payable | 2,764 | - | 174,554 |
| Accrued Wages and Benefits | - | - | 64,612 |
| Matured Compensated Absences Payable | - | - | 3,444 |
| Interfund Payable | - | - | 387,329 |
| Intergovernmental Payable | 990 | - | 128,556 |
| <i>Total Liabilities</i> | <u>9,851</u> | <u>-</u> | <u>838,059</u> |
| <u>Deferred Inflows of Resources:</u> | <u>113,651</u> | <u>-</u> | <u>864,834</u> |
| <u>Fund Balances:</u> | | | |
| Nonspendable | - | - | 43,195 |
| Restricted | 1,247,766 | 19,980 | 6,123,468 |
| Committed | - | - | 105,759 |
| Assigned | - | - | 455 |
| Unassigned | - | - | (54,530) |
| <i>Total Fund Balances (Deficits)</i> | <u>1,247,766</u> | <u>19,980</u> | <u>6,218,347</u> |
| Total Liabilities, Deferred Inflows and Fund Balances | <u>\$ 1,371,268</u> | <u>\$ 19,980</u> | <u>\$ 7,921,240</u> |

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | T.B. Hospital | Emergency Relief and Cleanup | Totals |
|--------------------------------------------------------------------------------|---------------------|---------------------------------------|---------------------|
| <u>Revenues:</u> | | | |
| Property Taxes | \$ 116,732 | \$ - | \$ 885,373 |
| Sales Tax | - | - | 1,472,423 |
| Intergovernmental | 10,721 | - | 6,460,140 |
| Charges for Services | - | - | 1,411,708 |
| Licenses and Permits | - | - | 160,288 |
| Fines and Forfeitures | - | - | 76,799 |
| Interest | - | - | 583 |
| Other Revenues | - | - | 1,074,980 |
| <i>Total Revenue</i> | <u>127,453</u> | <u>-</u> | <u>11,542,294</u> |
| <u>Expenditures:</u> | | | |
| <i>Current:</i> | | | |
| <i>General Government:</i> | | | |
| Legislative and Executive | - | - | 1,997,302 |
| Judicial | - | - | 297,345 |
| Public Safety | - | - | 3,266,687 |
| Public Works | - | 4,468 | 1,214,327 |
| Health | 105,064 | - | 572,564 |
| Human Services | - | - | 4,343,485 |
| Conservation and Recreation | - | - | 100,480 |
| Economic Development and Assistance | - | - | 54,510 |
| <i>Debt Service:</i> | | | |
| Principal Retirement | - | - | 73,231 |
| Interest and Fiscal Charges | - | - | 3,301 |
| <i>Total Expenditures</i> | <u>105,064</u> | <u>4,468</u> | <u>11,923,232</u> |
| Excess of Revenues Over (Under) Expenditures | <u>22,389</u> | <u>(4,468)</u> | <u>(380,938)</u> |
| <u>Other Financing Sources:</u> | | | |
| Transfers - In | - | - | 314,982 |
| <i>Total Other Sources</i> | <u>-</u> | <u>-</u> | <u>314,982</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | 22,389 | (4,468) | (65,956) |
| Fund Balances (Deficits) at Beginning of Year | <u>1,225,377</u> | <u>24,448</u> | <u>6,284,303</u> |
| Fund Balances (Deficits) at End of Year | <u>\$ 1,247,766</u> | <u>\$ 19,980</u> | <u>\$ 6,218,347</u> |

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Debt Service Funds
 December 31, 2018

| | Jail Bond Retirement | 691 Landfill Loans Retirement | Beacon Bond Retirement | Building Renovations | EMA Truck Bond Retirement | Equipment Loan Retirement | Engineer Equipment Bond Retirement | Plains Water Assessment Bond Retirement | Plains Sewer Assessment Bond Retirement | Totals |
|--------------------------------------------|----------------------|-------------------------------|------------------------|----------------------|---------------------------|---------------------------|------------------------------------|-----------------------------------------|-----------------------------------------|------------------|
| Assets: | | | | | | | | | | |
| Cash and Cash Equivalents | \$ 6,429 | \$ 1,047 | \$ 6,217 | \$ 149 | \$ 140 | \$ 4,359 | \$ - | \$ 710 | \$ 21,509 | \$ 40,560 |
| Total Assets | <u>\$ 6,429</u> | <u>\$ 1,047</u> | <u>\$ 6,217</u> | <u>\$ 149</u> | <u>\$ 140</u> | <u>\$ 4,359</u> | <u>\$ -</u> | <u>\$ 710</u> | <u>\$ 21,509</u> | <u>\$ 40,560</u> |
| Liabilities: | | | | | | | | | | |
| Matured Bonds Payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 17,000 | \$ 17,000 |
| Matured Interest Payable | 2,372 | - | 3,575 | - | - | - | - | 506 | 4,107 | 10,560 |
| Total Liabilities | <u>2,372</u> | <u>-</u> | <u>3,575</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>506</u> | <u>21,107</u> | <u>27,560</u> |
| Fund Balances: | | | | | | | | | | |
| Restricted | 4,057 | 1,047 | 2,642 | 149 | 140 | 4,359 | - | 204 | 402 | 13,000 |
| Total Fund Balances (Deficits) | <u>4,057</u> | <u>1,047</u> | <u>2,642</u> | <u>149</u> | <u>140</u> | <u>4,359</u> | <u>-</u> | <u>204</u> | <u>402</u> | <u>13,000</u> |
| Total Liabilities and Fund Balances | <u>\$ 6,429</u> | <u>\$ 1,047</u> | <u>\$ 6,217</u> | <u>\$ 149</u> | <u>\$ 140</u> | <u>\$ 4,359</u> | <u>\$ -</u> | <u>\$ 710</u> | <u>\$ 21,509</u> | <u>\$ 40,560</u> |

ATHENS COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2018

| | Jail Bond Retirement | 691 Landfill Loans Retirement | Beacon Bond Retirement | Building Renovations | EMA Truck Bond Retirement | Equipment Loan Retirement | Engineer Equipment Bond Retirement | Plains Water Assessment Bond Retirement | Plains Sewer Assessment Bond Retirement | Totals |
|--------------------------------------------------------------------------|----------------------|-------------------------------|------------------------|----------------------|---------------------------|---------------------------|------------------------------------|-----------------------------------------|-----------------------------------------|------------------|
| Revenues: | | | | | | | | | | |
| Interest | \$ - | \$ - | \$ 3 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1 | \$ 4 |
| Total Revenue | <u>-</u> | <u>-</u> | <u>3</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1</u> | <u>4</u> |
| Expenditures: | | | | | | | | | | |
| Debt Service: | | | | | | | | | | |
| Principal Retirement Interest and Fiscal Charges | - | - | - | 49,000 | - | - | 34,477 | - | - | 83,477 |
| | - | - | - | 19,271 | - | - | 6,070 | - | - | 25,341 |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>68,271</u> | <u>-</u> | <u>-</u> | <u>40,547</u> | <u>-</u> | <u>-</u> | <u>108,818</u> |
| Excess of Revenues Over (Under) Expenditures | - | - | 3 | (68,271) | - | - | (40,547) | - | 1 | (108,814) |
| Other Financing Sources: | | | | | | | | | | |
| Transfers - In | - | - | - | 68,420 | - | 4,359 | 40,547 | - | - | 113,326 |
| Total Other Sources | <u>-</u> | <u>-</u> | <u>-</u> | <u>68,420</u> | <u>-</u> | <u>4,359</u> | <u>40,547</u> | <u>-</u> | <u>-</u> | <u>113,326</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | - | - | 3 | 149 | - | 4,359 | - | - | 1 | 4,512 |
| Fund Balances (Deficits) at Beginning of Year | 4,057 | 1,047 | 2,639 | - | 140 | - | - | 204 | 401 | 8,488 |
| Fund Balances (Deficits) at End of Year | <u>\$ 4,057</u> | <u>\$ 1,047</u> | <u>\$ 2,642</u> | <u>\$ 149</u> | <u>\$ 140</u> | <u>\$ 4,359</u> | <u>\$ -</u> | <u>\$ 204</u> | <u>\$ 402</u> | <u>\$ 13,000</u> |

ATHENS COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2018

| | County Home Improvement | Dog Shelter Construction | Capital Projects | Beacon Capital Improvement | CR24A Bikeway ODNR Grant | CR24A Bikeway ODOT Grant | Chauncey Bikeway Spur | ABRT Frost Rd. ODNR | Safety Capital Grant | County Capital Improvement Projects | Totals |
|--------------------------------------------|-------------------------------|--------------------------------|---------------------|----------------------------------|-----------------------------------|-----------------------------------|-----------------------------|---------------------------|----------------------------|----------------------------------------------|---------------------|
| Assets: | | | | | | | | | | | |
| Cash and Cash Equivalents | \$ 809 | \$ 492 | \$ 3,701 | \$ 968,362 | \$ 77,458 | \$ - | \$ 6,313 | \$ 50,312 | \$ 77,000 | \$ 4,198 | \$ 1,188,645 |
| <i>Total Assets</i> | <u>\$ 809</u> | <u>\$ 492</u> | <u>\$ 3,701</u> | <u>\$ 968,362</u> | <u>\$ 77,458</u> | <u>\$ -</u> | <u>\$ 6,313</u> | <u>\$ 50,312</u> | <u>\$ 77,000</u> | <u>\$ 4,198</u> | <u>\$ 1,188,645</u> |
| Liabilities: | | | | | | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ 10,940 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,940 |
| Contracts Payable | - | - | - | 2,414 | - | - | - | - | - | - | 2,414 |
| Interfund Payable | - | - | - | - | 60,437 | - | - | - | - | - | 60,437 |
| <i>Total Liabilities</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>13,354</u> | <u>60,437</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>73,791</u> |
| Fund Balances: | | | | | | | | | | | |
| Restricted | - | - | - | - | 17,021 | - | 6,313 | 50,312 | 77,000 | - | 150,646 |
| Committed | 809 | 492 | 3,701 | - | - | - | - | - | - | 4,198 | 9,200 |
| Assigned | - | - | - | 955,008 | - | - | - | - | - | - | 955,008 |
| <i>Total Fund Balances (Deficits)</i> | <u>809</u> | <u>492</u> | <u>3,701</u> | <u>955,008</u> | <u>17,021</u> | <u>-</u> | <u>6,313</u> | <u>50,312</u> | <u>77,000</u> | <u>4,198</u> | <u>1,114,854</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$ 809</u> | <u>\$ 492</u> | <u>\$ 3,701</u> | <u>\$ 968,362</u> | <u>\$ 77,458</u> | <u>\$ -</u> | <u>\$ 6,313</u> | <u>\$ 50,312</u> | <u>\$ 77,000</u> | <u>\$ 4,198</u> | <u>\$ 1,188,645</u> |

ATHENS COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2018

| | County Home Improvement | Dog Shelter Construction | Capital Projects | Beacon Capital Improvement | CR24A Bikeway ODNR Grant | CR24A Bikeway ODOT Grant | Chauncey Bikeway Spur | ABRT Frost Rd. ODNR | Safety Capital Grant | County Capital Improvement Projects | Totals |
|--------------------------------------------------------------------------------|-------------------------------|--------------------------------|---------------------|----------------------------------|-----------------------------------|-----------------------------------|-----------------------------|---------------------------|----------------------------|----------------------------------------------|---------------------|
| Revenues: | | | | | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 62,108 | \$ - | \$ - | \$ 62,108 |
| Other Revenues | - | - | 103,237 | - | 48,949 | 53,661 | 6,000 | 9,921 | - | - | 221,768 |
| <i>Total Revenue</i> | <u>-</u> | <u>-</u> | <u>103,237</u> | <u>-</u> | <u>48,949</u> | <u>53,661</u> | <u>6,000</u> | <u>72,029</u> | <u>-</u> | <u>-</u> | <u>283,876</u> |
| Expenditures: | | | | | | | | | | | |
| <i>Current:</i> | | | | | | | | | | | |
| Conservation and Recreation | - | - | - | - | 96,615 | 53,661 | - | - | - | - | 150,276 |
| Capital Outlay | - | - | 306,693 | 246,789 | 18,040 | - | 2,000 | 131,545 | - | 115,894 | 820,961 |
| <i>Total Expenditures</i> | <u>-</u> | <u>-</u> | <u>306,693</u> | <u>246,789</u> | <u>114,655</u> | <u>53,661</u> | <u>2,000</u> | <u>131,545</u> | <u>-</u> | <u>115,894</u> | <u>971,237</u> |
| Excess of Revenues Over (Under) Expenditures | <u>-</u> | <u>-</u> | <u>(203,456)</u> | <u>(246,789)</u> | <u>(65,706)</u> | <u>-</u> | <u>4,000</u> | <u>(59,516)</u> | <u>-</u> | <u>(115,894)</u> | <u>(687,361)</u> |
| Other Financing Sources: | | | | | | | | | | | |
| Transfers - In | - | - | 182,454 | - | - | - | - | 106,576 | - | - | 289,030 |
| <i>Total Other Sources</i> | <u>-</u> | <u>-</u> | <u>182,454</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>106,576</u> | <u>-</u> | <u>-</u> | <u>289,030</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | <u>-</u> | <u>-</u> | <u>(21,002)</u> | <u>(246,789)</u> | <u>(65,706)</u> | <u>-</u> | <u>4,000</u> | <u>47,060</u> | <u>-</u> | <u>(115,894)</u> | <u>(398,331)</u> |
| Fund Balance (Deficits) at Beginning of Year | 809 | 492 | 24,703 | 1,201,797 | 82,727 | - | 2,313 | 3,252 | 77,000 | 120,092 | 1,513,185 |
| Fund Balances (Deficits) at End of Year | <u>\$ 809</u> | <u>\$ 492</u> | <u>\$ 3,701</u> | <u>\$ 955,008</u> | <u>\$ 17,021</u> | <u>\$ -</u> | <u>\$ 6,313</u> | <u>\$ 50,312</u> | <u>\$ 77,000</u> | <u>\$ 4,198</u> | <u>\$ 1,114,854</u> |

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2018

| | General Fund | | | Variance with Final Budget Positive (Negative) |
|------------------------------------------------|-------------------|-------------------|-------------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$ 2,233,933 | \$ 2,233,933 | \$ 2,378,371 | \$ 144,438 |
| Sales Tax | 5,900,000 | 5,900,000 | 6,415,869 | 515,869 |
| Intergovernmental | 2,209,957 | 2,209,956 | 2,264,825 | 54,869 |
| Charges for Services | 1,822,805 | 1,854,311 | 2,041,387 | 187,076 |
| Licenses and Permits | 3,000 | 3,000 | 3,257 | 257 |
| Fines and Forfeitures | 121,500 | 121,500 | 106,237 | (15,263) |
| Interest | 375,250 | 375,250 | 687,456 | 312,206 |
| Other | 741,293 | 926,455 | 1,855,947 | 929,492 |
| Total Revenue | 13,407,738 | 13,624,405 | 15,753,349 | 2,128,944 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government - Legislative and Executive | | | | |
| Board of County Commissioners | | | | |
| Salary and Wages | 404,954 | 405,354 | 398,088 | 7,266 |
| Fringe Benefits | 12,000 | 18,688 | 16,314 | 2,374 |
| Contractual Services | 53,600 | 42,600 | 29,720 | 12,880 |
| Supplies and Materials | 12,500 | 12,500 | 9,543 | 2,957 |
| Other | 290,700 | 247,335 | 245,190 | 2,145 |
| Total Board of County Commissioners | 773,754 | 726,477 | 698,855 | 27,622 |
| County Auditor | | | | |
| Salary and Wages | 313,648 | 313,648 | 312,723 | 925 |
| Supplies and Materials | 7,300 | 6,140 | 6,075 | 65 |
| Other | 25,788 | 23,844 | 21,980 | 1,864 |
| Total County Auditor | 346,736 | 343,632 | 340,778 | 2,854 |
| Treasurer | | | | |
| Salary and Wages | 170,434 | 170,434 | 163,457 | 6,977 |
| Fringe Benefits | - | 3,000 | - | 3,000 |
| Contractual Services | 14,000 | 14,000 | 12,622 | 1,378 |
| Supplies and Materials | 2,000 | 2,000 | 2,000 | - |
| Capital Outlay and Equipment | 1,750 | 1,670 | 370 | 1,300 |
| Other | 23,000 | 23,080 | 21,768 | 1,312 |
| Total Treasurer | 211,184 | 214,184 | 200,217 | 13,967 |
| Prosecuting Attorney | | | | |
| Salary and Wages | 904,026 | 906,826 | 906,651 | 175 |
| Supplies and Materials | 6,500 | 6,496 | 6,496 | - |
| Other | 100,515 | 100,519 | 100,518 | 1 |
| Total Prosecuting Attorney | 1,011,041 | 1,013,841 | 1,013,665 | 176 |
| Board of Revision | | | | |
| Supplies and Materials | 500 | 500 | 195 | 305 |
| Total Board of Revision | 500 | 500 | 195 | 305 |

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ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2018

| | General Fund | | | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------------|----------------|----------------|----------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Expenditures: (continued) | | | | |
| General Government - Legislative and Executive (continued) | | | | |
| Bureau of Inspection | | | | |
| Examination | 73,500 | 73,500 | 71,785 | 1,715 |
| Total Bureau of Inspection | 73,500 | 73,500 | 71,785 | 1,715 |
| Settlement Fees | | | | |
| Other Expenses | 60,000 | 44,935 | 44,699 | 236 |
| Total Settlement Fees | 60,000 | 44,935 | 44,699 | 236 |
| County Planning Commission | | | | |
| Other Expenses | 4,500 | 4,500 | 4,492 | 8 |
| Total County Planning Commission | 4,500 | 4,500 | 4,492 | 8 |
| Data Processing | | | | |
| Salary and Wages | 62,907 | 62,907 | 54,513 | 8,394 |
| Contractual Services | 59,000 | 58,960 | 58,960 | - |
| Supplies and Materials | 16,000 | 11,338 | 11,312 | 26 |
| Capital Outlay and Equipment | 6,862 | 6,862 | 6,862 | - |
| Other Expenses | 2,500 | 2,500 | 260 | 2,240 |
| Total Data Processing | 147,269 | 142,567 | 131,907 | 10,660 |
| Board of Elections | | | | |
| Salary and Wages | 526,217 | 479,217 | 462,581 | 16,636 |
| Contractual Services | 140,500 | 150,500 | 124,182 | 26,318 |
| Supplies and Materials | 15,000 | 22,000 | 10,354 | 11,646 |
| Capital Outlay and Equipment | 10,000 | 35,000 | 15,396 | 19,604 |
| Other | 44,000 | 49,000 | 44,241 | 4,759 |
| Total Board of Elections | 735,717 | 735,717 | 656,754 | 78,963 |
| Recorder | | | | |
| General Office | | | | |
| Salary and Wages | 147,038 | 164,947 | 158,372 | 6,575 |
| Contractual Services | 85,000 | 82,285 | 65,032 | 17,253 |
| Supplies and Materials | 1,600 | 1,599 | 1,312 | 287 |
| Other | 5,214 | 5,214 | 3,786 | 1,428 |
| Total General Office | 238,852 | 254,045 | 228,502 | 25,543 |
| Microfilm | | | | |
| Salary and Wages | 40,000 | 40,000 | 25,316 | 14,684 |
| Contractual Services | 3,500 | 3,500 | - | 3,500 |
| Supplies and Materials | 1,000 | 1,000 | 204 | 796 |
| Total Microfilm | 44,500 | 44,500 | 25,520 | 18,980 |
| Total Recorder | 283,352 | 298,545 | 254,022 | 44,523 |

continued

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2018

| | General Fund | | | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------------------|------------------|------------------|------------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Expenditures: (continued) | | | | |
| General Government - Legislative and Executive (continued) | | | | |
| Records Center | | | | |
| Contractual Services | 13,000 | 8,215 | 3,455 | 4,760 |
| Supplies and Materials | 2,700 | 2,700 | 1,872 | 828 |
| Capital Outlay and Equipment | 600 | 600 | - | 600 |
| Other | 1,600 | 1,600 | - | 1,600 |
| Total Records Center | 17,900 | 13,115 | 5,327 | 7,788 |
| County Commissioners - Other | | | | |
| Contractual Services | 140,000 | 140,000 | 117,813 | 22,187 |
| Capital Outlay and Equipment | 50,000 | 287,608 | 49,923 | 237,685 |
| Total County Commissioners - Other | 190,000 | 427,608 | 167,736 | 259,872 |
| Buildings and Grounds | | | | |
| Salary and Wages | 240,000 | 251,000 | 250,739 | 261 |
| Contractual Services | 438,000 | 478,662 | 477,557 | 1,105 |
| Supplies and Materials | 53,000 | 72,000 | 71,550 | 450 |
| Capital Outlay and Equipment | 20,000 | 50,800 | 50,800 | - |
| Other | 25,800 | 71,065 | 70,346 | 719 |
| Total Buildings and Grounds | 776,800 | 923,527 | 920,992 | 2,535 |
| Fringe-Insurances | | | | |
| Fringe Benefits | 2,578,642 | 2,572,410 | 2,510,069 | 62,341 |
| Other | 7,000 | 7,000 | 2,279 | 4,721 |
| Total Fringe-Insurances | 2,585,642 | 2,579,410 | 2,512,348 | 67,062 |
| Unanticipated Emergencies | | | | |
| Contractual Services | 285,900 | 255,170 | 207,078 | 48,092 |
| Other | 285,384 | 49,777 | 9,169 | 40,608 |
| Total Unanticipated Emergencies | 571,284 | 304,947 | 216,247 | 88,700 |
| Total General Government - Legislative and Executive | 7,789,179 | 7,847,005 | 7,240,019 | 606,986 |
| General Government - Judicial | | | | |
| Court of Appeals | | | | |
| Contractual Services | 425 | 813 | 813 | - |
| Supplies and Materials | 1,160 | 1,160 | 800 | 360 |
| Capital Outlay and Equipment | 9,180 | 8,534 | 7,878 | 656 |
| Total Court of Appeals | 10,765 | 10,507 | 9,491 | 1,016 |
| Common Pleas Court | | | | |
| Salary and Wages | 439,942 | 455,142 | 425,142 | 30,000 |
| Contractual Services | 147,700 | 144,996 | 122,345 | 22,651 |
| Supplies and Materials | 8,000 | 8,000 | 3,838 | 4,162 |
| Capital Outlay and Equipment | 6,000 | 6,000 | 4,392 | 1,608 |
| Other | 8,500 | 14,493 | 12,959 | 1,534 |
| Total Common Pleas Court | 610,142 | 628,631 | 568,676 | 59,955 |

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ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2018

| | General Fund | | | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|------------------|------------------|------------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Expenditures: (continued) | | | | |
| General Government - Judicial (continued) | | | | |
| Juvenile Court | | | | |
| Salary and Wages | 426,130 | 428,130 | 425,781 | 2,349 |
| Contractual Services | 3,900 | 3,900 | 3,500 | 400 |
| Supplies and Materials | 7,000 | 7,000 | 4,434 | 2,566 |
| Other | 105,000 | 95,000 | 74,383 | 20,617 |
| Total Juvenile Court | 542,030 | 534,030 | 508,098 | 25,932 |
| Probate Court | | | | |
| Salary and Wages | 114,201 | 112,201 | 108,363 | 3,838 |
| Contractual Services | 32,100 | 28,908 | 26,410 | 2,498 |
| Supplies and Materials | 3,200 | 3,200 | 851 | 2,349 |
| Other | 10,600 | 10,600 | 5,703 | 4,897 |
| Total Probate Court | 160,101 | 154,909 | 141,327 | 13,582 |
| Clerk of Courts | | | | |
| Salary and Wages | 196,864 | 197,994 | 197,984 | 10 |
| Total Clerk of Courts | 196,864 | 197,994 | 197,984 | 10 |
| Municipal Court | | | | |
| Salary and Wages | 91,842 | 91,842 | 79,776 | 12,066 |
| Contractual Services | 92,003 | 118,654 | 115,068 | 3,586 |
| Total Municipal Court | 183,845 | 210,496 | 194,844 | 15,652 |
| County Commissioners - Other | | | | |
| Contractual Services | 656,824 | 666,824 | 634,864 | 31,960 |
| Total County Commissioners - Other | 656,824 | 666,824 | 634,864 | 31,960 |
| Total General Government - Judicial | 2,360,571 | 2,403,391 | 2,255,284 | 148,107 |
| Public Safety | | | | |
| Board of County Commissioners | | | | |
| Contractual Services | 35,000 | 1,000 | - | 1,000 |
| Total Board of County Commissioners | 35,000 | 1,000 | - | 1,000 |
| Coroner | | | | |
| Salary and Wages | 73,884 | 74,234 | 74,173 | 61 |
| Contractual Services | 90,000 | 90,000 | 85,729 | 4,271 |
| Supplies and Materials | 2,250 | 2,250 | 2,250 | - |
| Other | 6,000 | 5,650 | 5,000 | 650 |
| Total Coroner | 172,134 | 172,134 | 167,152 | 4,982 |

continued

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2018

| | General Fund | | | Variance with Final Budget Positive (Negative) |
|-------------------------------------------|------------------|------------------|------------------|------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Expenditures: (continued) | | | | |
| Public Safety (continued) | | | | |
| Sheriff | | | | |
| Salary and Wages | 1,833,576 | 1,891,514 | 1,863,413 | 28,101 |
| Fringe Benefits | 49,187 | 51,398 | 50,221 | 1,177 |
| Contractual Services | 125,300 | 152,700 | 145,642 | 7,058 |
| Supplies and Materials | 175,500 | 156,600 | 147,724 | 8,876 |
| Capital Outlay and Equipment | 25,550 | 25,195 | 22,881 | 2,314 |
| Other | 71,693 | 65,193 | 56,768 | 8,425 |
| Total Sheriff | 2,280,806 | 2,342,600 | 2,286,649 | 55,951 |
| County Commissioners - Other | | | | |
| Contractual Services | 1,650,000 | 1,650,000 | 1,393,541 | 256,459 |
| Capital Outlay and Equipment | 230,000 | - | 237,684 | (237,684) |
| Total County Commissioners - Other | 1,880,000 | 1,650,000 | 1,631,225 | 18,775 |
| Law Enforcement PERS | | | | |
| Fringe Benefits | 273,751 | 306,959 | 306,525 | 434 |
| Total Law Enforcement PERS | 273,751 | 306,959 | 306,525 | 434 |
| Total Public Safety | 4,641,691 | 4,472,693 | 4,391,551 | 81,142 |
| Public Works | | | | |
| County Planner | | | | |
| Other | 179,000 | 79,000 | 79,000 | - |
| Total County Planner | 179,000 | 79,000 | 79,000 | - |
| Total Public Works | 179,000 | 79,000 | 79,000 | - |
| Health | | | | |
| County Commissioners - Other | | | | |
| Contractual Services | 74,900 | 74,900 | 51,852 | 23,048 |
| Total County Commissioners - Other | 74,900 | 74,900 | 51,852 | 23,048 |
| Vital Statistics | | | | |
| Other | 1,000 | 1,000 | 943 | 57 |
| Total Vital Statistics | 1,000 | 1,000 | 943 | 57 |
| Agriculture | | | | |
| Other | 247,745 | 247,745 | 217,858 | 29,887 |
| Total Agriculture | 247,745 | 247,745 | 217,858 | 29,887 |
| Other Health | | | | |
| Other | 109,719 | 115,859 | 113,358 | 2,501 |
| Total Other Health | 109,719 | 115,859 | 113,358 | 2,501 |
| Total Health | 433,364 | 439,504 | 384,011 | 55,493 |

continued

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2018

| | General Fund | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------------------------------------------------------------------|-------------------|-------------------|---------------------|------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Expenditures: (continued) | | | | |
| Human Services | | | | |
| Soldier Relief | | | | |
| Salary and Wages | 148,070 | 158,020 | 157,914 | 106 |
| Fringe Benefits | - | 7,072 | 7,072 | - |
| Supplies and Materials | 5,621 | 5,621 | 5,620 | 1 |
| Capital Outlay and Equipment | 2,000 | 1,396 | 1,396 | - |
| Other | 359,290 | 341,447 | 341,104 | 343 |
| Total Soldier Relief | 514,981 | 513,556 | 513,106 | 450 |
| Memorial Day Expense | | | | |
| Supplies and Materials | 33,000 | 33,000 | 18,463 | 14,537 |
| Total Memorial Day Expense | 33,000 | 33,000 | 18,463 | 14,537 |
| Total Human Services | 547,981 | 546,556 | 531,569 | 14,987 |
| Conservation & Recreation | | | | |
| Board of County Commissioners | | | | |
| Other | 8,700 | 8,972 | 5,062 | 3,910 |
| Total Board of County Commissioners | 8,700 | 8,972 | 5,062 | 3,910 |
| Total Conservation & Recreation | 8,700 | 8,972 | 5,062 | 3,910 |
| Debt Service: | | | | |
| Principal Retirement | 233,762 | 233,762 | 233,762 | - |
| Interest and Fiscal Charges | 107,912 | 107,912 | 107,911 | 1 |
| Total Debt Service | 341,674 | 341,674 | 341,673 | 1 |
| Total Expenditures | 16,302,160 | 16,138,795 | 15,228,169 | 910,626 |
| Excess of Revenues Over (Under) Expenditures | (2,894,422) | (2,514,390) | 525,180 | 3,039,570 |
| Other Financing Sources (Uses): | | | | |
| Sale of Capital Assets | - | - | 1,927 | 1,927 |
| Advances - In | 10,000 | 10,000 | 169,839 | 159,839 |
| Advances - Out | (10,000) | (73,224) | (73,224) | - |
| Transfers - Out | (515,458) | (820,008) | (820,008) | - |
| Total Other Financing Sources (Uses) | (515,458) | (883,232) | (721,466) | 161,766 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (3,409,880) | (3,397,622) | (196,286) | 3,201,336 |
| Fund Balances (Deficit) at Beginning of Year | 3,488,499 | 3,488,499 | 3,488,499 | - |
| Prior Year Encumbrances Appropriated | 45,532 | 45,532 | 45,532 | - |
| Fund Balances (Deficit) at End of Year | \$ 124,151 | \$ 136,409 | \$ 3,337,745 | \$ 3,201,336 |

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds
For the Year Ended December 31, 2018**

| | Job and Family Services Fund | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------------------------------------------------------------------|-------------------------------------|---------------------|-------------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 9,346,000 | \$ 9,280,959 | \$ 8,453,877 | \$ (827,082) |
| Other | 451,927 | 359,429 | 7,337 | (352,092) |
| Total Revenue | 9,797,927 | 9,640,388 | 8,461,214 | (1,179,174) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Administration | | | | |
| Salary and Wages | 3,506,000 | 3,506,000 | 3,452,051 | 53,949 |
| Fringe Benefits | 2,462,114 | 2,462,114 | 2,378,663 | 83,451 |
| Contractual Services | 200,000 | 194,721 | 192,156 | 2,565 |
| Supplies and Materials | 100,000 | 130,000 | 112,519 | 17,481 |
| Capital Outlay and Equipment | 80,000 | 58,720 | 51,831 | 6,889 |
| Other | 1,120,750 | 982,030 | 923,418 | 58,612 |
| Total Administration | 7,468,864 | 7,333,585 | 7,110,638 | 222,947 |
| Social Services | | | | |
| Contractual Services | 2,295,000 | 2,620,000 | 2,105,146 | 514,854 |
| Other | 66,500 | 6,500 | 5,865 | 635 |
| Total Social Services | 2,361,500 | 2,626,500 | 2,111,011 | 515,489 |
| Total Expenditures | 9,830,364 | 9,960,085 | 9,221,649 | 738,436 |
| Excess of Revenues Over (Under) Expenditures | (32,437) | (319,697) | (760,435) | (440,738) |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 32,000 | 134,261 | 116,395 | (17,866) |
| Total Other Financing Sources (Uses) | 32,000 | 134,261 | 116,395 | (17,866) |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (437) | (185,436) | (644,040) | (458,604) |
| Fund Balances (Deficit) at Beginning of Year | 1,322,812 | 1,322,812 | 1,322,812 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 1,322,375 | \$ 1,137,376 | \$ 678,772 | \$ (458,604) |

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds
For the Year Ended December 31, 2018**

| | Road (MVGT) Fund | | | |
|---------------------------------------------------------------------------------------------------|-------------------------|-------------------|-------------------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 4,295,000 | \$ 4,723,097 | \$ 4,805,937 | \$ 82,840 |
| Fines and Forfeitures | 50,000 | 50,000 | 36,358 | (13,642) |
| Interest | 1,000 | 1,000 | 1,583 | 583 |
| Other | 50,000 | 1,261,809 | 1,347,693 | 85,884 |
| Total Revenue | 4,396,000 | 6,035,906 | 6,191,571 | 155,665 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Works | | | | |
| County Engineer | | | | |
| Salary and Wages | 334,417 | 334,417 | 305,960 | 28,457 |
| Fringe Benefits | 171,190 | 171,456 | 154,248 | 17,208 |
| Contractual Services | 55,000 | 55,000 | 50,545 | 4,455 |
| Supplies and Materials | 155,000 | 199,066 | 192,834 | 6,232 |
| Capital Outlay and Equipment | 5,000 | 5,000 | - | 5,000 |
| Other | 106,000 | 126,400 | 112,058 | 14,342 |
| Total County Engineer | 826,607 | 891,339 | 815,645 | 75,694 |
| Road | | | | |
| Salary and Wages | 1,120,000 | 1,135,000 | 1,128,162 | 6,838 |
| Fringe Benefits | 617,355 | 617,355 | 611,780 | 5,575 |
| Contractual Services | - | 428,097 | 428,097 | - |
| Supplies and Materials | 470,383 | 1,170,383 | 1,123,470 | 46,913 |
| Capital Outlay and Equipment | 265,000 | 365,066 | 318,350 | 46,716 |
| Other | 300,000 | 337,574 | 337,574 | - |
| Total Road | 2,772,738 | 4,053,475 | 3,947,433 | 106,042 |
| Bridge | | | | |
| Contractual Services | 564,000 | 1,284,000 | 1,276,398 | 7,602 |
| Supplies and Materials | 100,000 | 100,000 | 18,880 | 81,120 |
| Capital Outlay and Equipment | 10,000 | 10,000 | 7,580 | 2,420 |
| Other | 15,000 | 15,000 | 13,118 | 1,882 |
| Total Bridge | 689,000 | 1,409,000 | 1,315,976 | 93,024 |
| Total Public Works | 4,288,345 | 6,353,814 | 6,079,054 | 274,760 |
| Total Expenditures | 4,288,345 | 6,353,814 | 6,079,054 | 274,760 |
| Excess of Revenues Over (Under) Expenditures | 107,655 | (317,908) | 112,517 | 430,425 |
| Other Financing Sources (Uses): | | | | |
| Advances - In | - | 62,871 | 62,871 | - |
| Advances - Out | (62,870) | (62,870) | (62,870) | - |
| Transfers - Out | (47,983) | (50,825) | (47,980) | 2,845 |
| Total Other Financing Sources (Uses) | (110,853) | (50,824) | (47,979) | 2,845 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (3,198) | (368,732) | 64,538 | 433,270 |
| Fund Balances (Deficit) at Beginning of Year | 777,501 | 777,501 | 777,501 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 774,303 | \$ 408,769 | \$ 842,039 | \$ 433,270 |

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds
For the Year Ended December 31, 2018**

| | Children Services Fund | | | Variance with Final Budget Positive (Negative) |
|-----------------------------------------------|------------------------|---------------------|---------------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$ 3,572,596 | \$ 3,572,596 | \$ 3,833,557 | \$ 260,961 |
| Intergovernmental | 4,308,033 | 4,308,033 | 4,246,707 | (61,326) |
| Charges for Services | 67,000 | 67,000 | 186,512 | 119,512 |
| Other | 91,750 | 66,250 | 223,675 | 157,425 |
| Total Revenue | 8,039,379 | 8,013,879 | 8,490,451 | 476,572 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Salary and Wages | 2,986,206 | 2,989,404 | 2,929,714 | 59,690 |
| Fringe Benefits | 1,615,101 | 1,602,385 | 1,535,901 | 66,484 |
| Contractual Services | 2,798,000 | 3,041,268 | 2,785,993 | 255,275 |
| Supplies and Materials | 40,100 | 41,798 | 39,792 | 2,006 |
| Capital Outlay and Equipment | 164,356 | 153,102 | 117,659 | 35,443 |
| Other | 1,160,784 | 1,171,548 | 1,050,996 | 120,552 |
| Total Expenditures | 8,764,547 | 8,999,505 | 8,460,055 | 539,450 |
| Excess of Revenues Over (Under) Expenditures | (725,168) | (985,626) | 30,396 | 1,016,022 |
| Fund Balances (Deficit) at Beginning of Year | 3,176,092 | 3,176,092 | 3,176,092 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 2,450,924 | \$ 2,190,466 | \$ 3,206,488 | \$ 1,016,022 |

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds
For the Year Ended December 31, 2018**

| | ACBDD (Beacon School) Fund | | | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------------------------------------------------------|----------------------------|---------------------|---------------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$ 6,351,963 | \$ 6,351,963 | \$ 6,814,937 | \$ 462,974 |
| Intergovernmental | 3,407,058 | 3,407,058 | 3,387,557 | (19,501) |
| Charges for Services | 5,000 | 5,000 | 8,035 | 3,035 |
| Other | 456,789 | 456,789 | 513,948 | 57,159 |
| Total Revenue | 10,220,810 | 10,220,810 | 10,724,477 | 503,667 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Salary and Wages | 3,731,685 | 4,331,196 | 4,216,062 | 115,134 |
| Fringe Benefits | 2,165,988 | 2,081,879 | 2,005,204 | 76,675 |
| Contractual Services | 1,485,000 | 1,339,337 | 1,219,433 | 119,904 |
| Supplies and Materials | 220,000 | 229,539 | 196,811 | 32,728 |
| Capital Outlay and Equipment | 36,000 | 42,000 | 40,847 | 1,153 |
| Other | 3,063,951 | 3,221,664 | 3,094,401 | 127,263 |
| Total Expenditures | 10,702,624 | 11,245,615 | 10,772,758 | 472,857 |
| Excess of Revenues Over (Under) Expenditures | (481,814) | (1,024,805) | (48,281) | 976,524 |
| Other Financing Sources (Uses): | | | | |
| Sale of Capital Assets | - | - | 929 | 929 |
| Total Other Financing Sources (Uses) | - | - | 929 | 929 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (481,814) | (1,024,805) | (47,352) | 977,453 |
| Fund Balances (Deficit) at Beginning of Year, | 3,521,707 | 3,521,707 | 3,521,707 | - |
| Prior Year Encumbrances Appropriated | 2,500 | 2,500 | 2,500 | - |
| Fund Balances (Deficit) at End of Year | \$ 3,042,393 | \$ 2,499,402 | \$ 3,476,855 | \$ 977,453 |

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds
For the Year Ended December 31, 2018**

| | Ambulance Service Fund | | | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------------------------------------------------------|-------------------------------|---------------------|---------------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$ 2,405,844 | \$ 2,405,844 | \$ 2,530,825 | \$ 124,981 |
| Intergovernmental | 106,041 | 106,041 | 144,947 | 38,906 |
| Charges for Services | 1,672,073 | 1,672,073 | 1,599,377 | (72,696) |
| Other | - | - | 55,025 | |
| Total Revenue | 4,183,958 | 4,183,958 | 4,330,174 | 146,216 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Health | | | | |
| Salary and Wages | 2,332,229 | 2,332,229 | 2,174,857 | 157,372 |
| Fringe Benefits | 1,057,739 | 1,057,739 | 965,581 | 92,158 |
| Contractual Services | 326,992 | 521,992 | 434,176 | 87,816 |
| Supplies and Materials | 225,000 | 234,000 | 210,368 | 23,632 |
| Capital Outlay and Equipment | 524,000 | 456,599 | 424,000 | 32,599 |
| Other | 209,500 | 257,901 | 211,995 | 45,906 |
| Total Expenditures | 4,675,460 | 4,860,460 | 4,420,977 | 439,483 |
| Excess of Revenues Over (Under) Expenditures | (491,502) | (676,502) | (90,803) | 585,699 |
| Other Financing Sources (Uses): | | | | |
| Sale of Capital Assets | - | - | 3,751 | 3,751 |
| Total Other Financing Sources (Uses) | - | - | 3,751 | 3,751 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (491,502) | (676,502) | (87,052) | 589,450 |
| Fund Balances (Deficit) at Beginning of Year | 1,864,591 | 1,864,591 | 1,864,591 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 1,373,089 | \$ 1,188,089 | \$ 1,777,539 | \$ 589,450 |

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Capital Projects Fund
For the Year Ended December 31, 2018**

| | Capital Improvements | | | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------------------------------------------------------|-----------------------------|---------------|---------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures: | | | | |
| Capital Outlay | 8,877 | 28,224 | 28,224 | - |
| <i>Debt Service:</i> | | | | |
| Interest & Fiscal Charges | 14,909 | 14,909 | 14,908 | 1 |
| Total Expenditures | 23,786 | 43,133 | 43,132 | 1 |
| Excess of Revenues Over (Under) Expenditures | (23,786) | (43,133) | (43,132) | 1 |
| Other Financing Sources (Uses): | | | | |
| Advances - In | 126,094 | 126,094 | 126,094 | - |
| Advances - Out | (126,094) | (126,094) | (126,094) | - |
| Transfers - In | 14,909 | 34,256 | 34,255 | (1) |
| Total Other Financing Sources (Uses) | 14,909 | 34,256 | 34,255 | (1) |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (8,877) | (8,877) | (8,877) | - |
| Fund Balances (Deficit) at Beginning of Year | 8,877 | 8,877 | 8,877 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ - | \$ - | \$ - | \$ - |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Dog and Kennel Fund | | | Variance with Final Budget Positive (Negative) |
|-----------------------------------------------------------------------------------------|----------------------------|----------------|----------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ - | \$ 17,106 | \$ 17,106 |
| Charges For Services | 25,000 | 25,000 | 29,207 | 4,207 |
| Licenses and Permits | 160,000 | 160,000 | 155,052 | (4,948) |
| Fines and Forfeitures | 12,000 | 12,000 | 16,121 | 4,121 |
| Interest | - | - | 104 | 104 |
| Other | 7,700 | 11,700 | 9,571 | (2,129) |
| Total Revenue | 204,700 | 208,700 | 227,161 | 18,461 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Health | | | | |
| Salary and Wages | 112,500 | 126,500 | 126,476 | 24 |
| Fringe Benefits | 71,270 | 74,270 | 72,476 | 1,794 |
| Supplies and Materials | 14,000 | 14,000 | 10,896 | 3,104 |
| Other | 21,723 | 48,801 | 41,211 | 7,590 |
| Total Expenditures | 219,493 | 263,571 | 251,059 | 12,512 |
| Excess of Revenues Over (Under) Expenditures | (14,793) | (54,871) | (23,898) | 30,973 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | - | 28,000 | 28,000 | - |
| Total Other Financing Sources (Uses) | - | 28,000 | 28,000 | - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | (14,793) | (26,871) | 4,102 | 30,973 |
| Fund Balances (Deficit) at Beginning of Year | 27,730 | 27,730 | 27,730 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 12,937 | \$ 859 | \$ 31,832 | \$ 30,973 |

County Donations Fund

| | County Donations Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|------------------------------|--------|--------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures | - | - | - | - |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | 108 | 108 | 108 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 108 | \$ 108 | \$ 108 | \$ - |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Senior Citizens Levy Fund | | | |
|----------------------------------------------|----------------------------------|----------------|----------------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$ 716,196 | \$ 716,196 | \$ 768,642 | \$ 52,446 |
| Intergovernmental | 80,652 | 80,652 | 79,178 | (1,474) |
| Total Revenue | 796,848 | 796,848 | 847,820 | 50,972 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Senior Citizens | | | | |
| Contractual Services | 543,000 | 594,956 | 594,956 | - |
| Other | 14,500 | 14,500 | 13,207 | 1,293 |
| Total Senior Citizens | 557,500 | 609,456 | 608,163 | 1,293 |
| Meals on Wheels | | | | |
| Contractual Services | 285,000 | 285,000 | 257,488 | 27,512 |
| Other | 6,300 | 6,300 | 6,023 | 277 |
| Total Meals on Wheels | 291,300 | 291,300 | 263,511 | 27,789 |
| Total Expenditures | 848,800 | 900,756 | 871,674 | 29,082 |
| Excess of Revenues Over (Under) Expenditures | (51,952) | (103,908) | (23,854) | 80,054 |
| Fund Balances (Deficit) at Beginning of Year | 137,885 | 137,885 | 137,885 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 85,933 | \$ 33,977 | \$ 114,031 | \$ 80,054 |

Bikeway Maintenance Fund

| | Bikeway Maintenance Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|---------------------------------|----------|------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenue: | | | | |
| Other | \$ - | \$ - | \$ 200 | \$ 200 |
| Total Revenue | - | - | 200 | 200 |
| Expenditures | | | | |
| Excess of Revenues Over (Under) Expenditures | - | - | 200 | 200 |
| Fund Balances (Deficit) at Beginning of Year | 4,774 | 4,774 | 4,774 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 4,774 | \$ 4,774 | \$ 4,974 | \$ 200 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Insurance Reimbursements Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|-------------------------------|----------|-----------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$ - | \$ - | \$ 53,697 | \$ 53,697 |
| Total Revenue | - | - | 53,697 | 53,697 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Legislative and Executive | | | | |
| Other | 17,000 | 17,000 | 9,059 | |
| Total Expenditures | 17,000 | 17,000 | 9,059 | - |
| Excess of Revenues Over (Under) Expenditures | (17,000) | (17,000) | 44,638 | 53,697 |
| Fund Balances (Deficit) at Beginning of Year | 19,211 | 19,211 | 19,211 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 2,211 | \$ 2,211 | \$ 63,849 | \$ 53,697 |

CD Revolving Loan Fund

| | CD Revolving Loan Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|------------------------|------------|------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Interest | \$ - | \$ - | \$ 280 | \$ 280 |
| Total Revenue | - | - | 280 | 280 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Economic Development and Assistance | | | | |
| Contract Services | - | 60,000 | 53,903 | 6,097 |
| Other | 10,000 | 10,000 | - | 10,000 |
| Total Expenditures | 10,000 | 70,000 | 53,903 | 16,097 |
| Excess of Revenues Over (Under) Expenditures | (10,000) | (70,000) | (53,623) | 16,377 |
| Fund Balances (Deficit) at Beginning of Year | 265,381 | 265,381 | 265,381 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 255,381 | \$ 195,381 | \$ 211,758 | \$ 16,377 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | HSTS Grant Fund | | | |
|----------------------------------------------|-----------------|------------|------------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 60,261 | \$ 175,986 | \$ 173,785 | \$ (2,201) |
| Total Revenue | 60,261 | 175,986 | 173,785 | (2,201) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Health | | | | |
| Contract Services | 60,261 | 190,536 | 188,990 | 1,546 |
| Total Expenditures | 60,261 | 190,536 | 188,990 | 1,546 |
| Excess of Revenues Over (Under) Expenditures | - | (14,550) | (15,205) | (655) |
| Fund Balances (Deficit) at Beginning of Year | 22,505 | 22,505 | 22,505 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 22,505 | \$ 7,955 | \$ 7,300 | \$ (655) |

Litter Control Fund

| | Litter Control Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|---------------------|----------|----------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures | - | - | - | - |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | 1,697 | 1,697 | 1,697 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 1,697 | \$ 1,697 | \$ 1,697 | \$ - |

Health Ohio Grant Fund

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | State License Spay and Neuter Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|-------------------------------------------|-----------------|-----------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 2,000 | \$ 2,000 | \$ 2,500 | \$ 500 |
| Other | - | - | 1,225 | 1,225 |
| Total Revenue | 2,000 | 2,000 | 3,725 | 1,725 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Health | 2,000 | 2,000 | - | 2,000 |
| Other | - | - | - | - |
| Total Expenditures | 2,000 | 2,000 | - | 2,000 |
| Excess of Revenues Over (Under) Expenditures | - | - | 3,725 | 3,725 |
| Fund Balances (Deficit) at Beginning of Year | 2,871 | 2,871 | 2,871 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 2,871</u> | <u>\$ 2,871</u> | <u>\$ 6,596</u> | <u>\$ 3,725</u> |

County Medicaid Sales Tax Transition Fund

| | County Medicaid Sales Tax Transition Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|--------------------------------------------------|----------------|----------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 680,735 | \$ 890,149 | \$ 890,149 | \$ - |
| Total Revenue | 680,735 | 890,149 | 890,149 | - |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Legislative and Executive | | | | |
| Other | 544,588 | 712,119 | 712,119 | - |
| Public Safety | | | | |
| Other | 136,147 | 178,030 | 178,030 | - |
| Total Expenditures | 680,735 | 890,149 | 890,149 | - |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | - | - | - | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Real Estate Assessment Fund | | | |
|----------------------------------------------|------------------------------------|-------------------|-------------------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 832,700 | \$ 832,700 | \$ 850,964 | \$ 18,264 |
| Total Revenue | 832,700 | 832,700 | 850,964 | 18,264 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Legislative and Executive | | | | |
| Salary and Wages | 300,000 | 300,000 | 247,241 | 52,759 |
| Fringe Benefits | 151,300 | 134,755 | 118,188 | 16,567 |
| Contractual Services | 474,350 | 490,895 | 490,895 | - |
| Supplies and Materials | 5,000 | 5,000 | 24 | 4,976 |
| Capital Outlay and Equipment | 10,000 | 10,000 | 454 | 9,546 |
| Other | 17,500 | 17,500 | 8,380 | 9,120 |
| Total Expenditures | 958,150 | 958,150 | 865,182 | 92,968 |
| Excess of Revenues Over (Under) Expenditures | (125,450) | (125,450) | (14,218) | 111,232 |
| Fund Balances (Deficit) at Beginning of Year | 925,233 | 925,233 | 925,233 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 799,783</u> | <u>\$ 799,783</u> | <u>\$ 911,015</u> | <u>\$ 111,232</u> |

GIS Fund

| | GIS Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|-----------------|-----------------|------------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 82,232 | \$ 82,232 | \$ 73,744 | \$ (8,488) |
| Other | 1,100 | 1,100 | 748 | (352) |
| Total Revenue | 83,332 | 83,332 | 74,492 | (8,840) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Works | | | | |
| Salary and Wages | 64,715 | 64,715 | 35,254 | 29,461 |
| Fringe Benefits | 27,469 | 27,469 | 20,944 | 6,525 |
| Contractual Services | 12,900 | 12,900 | 10,304 | 2,596 |
| Supplies and Materials | 500 | 500 | 357 | 143 |
| Other | 2,000 | 2,000 | 298 | 1,702 |
| Total Expenditures | 107,584 | 107,584 | 67,157 | 40,427 |
| Excess of Revenues Over (Under) Expenditures | (24,252) | (24,252) | 7,335 | 31,587 |
| Fund Balances (Deficit) at Beginning of Year | 31,580 | 31,580 | 31,580 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 7,328</u> | <u>\$ 7,328</u> | <u>\$ 38,915</u> | <u>\$ 31,587</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Remote Ballot Marking Grant Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|----------------------------------|-----------|-----------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ 16,151 | \$ 16,151 | \$ - |
| Total Revenue | - | 16,151 | 16,151 | - |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Legislative and Executive | | | | |
| Capital Outlay and Equipment | - | 16,151 | 5,580 | 10,571 |
| Total Expenditures | - | 16,151 | 5,580 | 10,571 |
| Excess of Revenues Over (Under) Expenditures | - | - | 10,571 | 10,571 |
| Fund Balances (Deficit) at Beginning of Year | - | - | - | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ - | \$ - | \$ 10,571 | \$ 10,571 |

DRETAC Prosecutor Fund

| | DRETAC Prosecutor Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|------------------------|-----------|-----------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 92,100 | \$ 92,100 | \$ 75,926 | \$ (16,174) |
| Other | - | - | 14,158 | 14,158 |
| Total Revenues | 92,100 | 92,100 | 90,084 | (2,016) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Legislative and Executive | | | | |
| Salary and Wages | 78,000 | 78,000 | 77,974 | 26 |
| Fringe Benefits | 14,700 | 14,700 | 12,601 | 2,099 |
| Supplies and Materials | 1,000 | 1,000 | 384 | 616 |
| Capital Outlay and Equipment | 2,000 | 2,000 | 749 | 1,251 |
| Other | 8,500 | 8,500 | 960 | 7,540 |
| Total Expenditures | 104,200 | 104,200 | 92,668 | 11,532 |
| Excess of Revenues Over (Under) Expenditures | (12,100) | (12,100) | (2,584) | 9,516 |
| Fund Balances (Deficit) at Beginning of Year | 81,764 | 81,764 | 81,764 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 69,664 | \$ 69,664 | \$ 79,180 | \$ 9,516 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Diversions - Prosecuting Attorney Fund | | | |
|----------------------------------------------|----------------------------------------|------------|-----------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 105,000 | \$ 105,000 | \$ 85,435 | \$ (19,565) |
| Other | 150,000 | 150,000 | 165,295 | 15,295 |
| Total Revenue | 255,000 | 255,000 | 250,730 | (4,270) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Salary and Wages | 218,000 | 218,000 | 217,984 | 16 |
| Fringe Benefits | 60,000 | 60,000 | 51,969 | 8,031 |
| Supplies and Materials | 850 | 850 | - | 850 |
| Other | 5,000 | 5,000 | 382 | 4,618 |
| Total Expenditures | 283,850 | 283,850 | 270,335 | 13,515 |
| Excess of Revenues Over (Under) Expenditures | (28,850) | (28,850) | (19,605) | 9,245 |
| Fund Balances (Deficit) at Beginning of Year | 89,351 | 89,351 | 89,351 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 60,501 | \$ 60,501 | \$ 69,746 | \$ 9,245 |

OCJS Prosecutor Fund

| | OCJS Prosecutor Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|----------------------|-------|--------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures | - | - | - | - |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | 15 | 15 | 15 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 15 | \$ 15 | \$ 15 | \$ - |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| Athens County Empowerment Program Fund | | | | |
|-----------------------------------------------|---------------|---------------|-----------------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$62,000 | \$62,000 | \$62,000 | \$ - |
| Total Revenue | 62,000 | 62,000 | 62,000 | - |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Contractual Services | 62,000 | 62,000 | 54,103 | 7,897 |
| Total Expenditures | 62,000 | 62,000 | 54,103 | 7,897 |
| Excess of Revenues Over (Under) Expenditures | - | - | 7,897 | 7,897 |
| Fund Balances (Deficit) at Beginning of Year | 3 | 3 | 3 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 3</u> | <u>\$ 3</u> | <u>\$ 7,900</u> | <u>\$ 7,897</u> |

ARRA VAWA Grant Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|-----------------|-----------------|-----------------|------------------------------------------------------|
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures | | | | |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | 1,878 | 1,878 | 1,878 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 1,878</u> | <u>\$ 1,878</u> | <u>\$ 1,878</u> | <u>\$ -</u> |

JAG Grant Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|--------------|--------------|--------------|------------------------------------------------------|
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures | | | | |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | 23 | 23 | 23 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 23</u> | <u>\$ 23</u> | <u>\$ 23</u> | <u>\$ -</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| JAG-III 2011 Grant | | | | |
|----------------------------------------------|--------------|--------------|--------------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures | | | | |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | 11 | 11 | 11 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 11</u> | <u>\$ 11</u> | <u>\$ 11</u> | <u>\$ -</u> |

Victims Assistance Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$187,894 | \$ 187,894 | \$ 163,055 | \$ (24,839) |
| Total Revenue | 187,894 | 187,894 | 163,055 | (24,839) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Salary and Wages | 35,932 | 37,582 | 37,557 | 25 |
| Fringe Benefits | 13,861 | 14,226 | 7,634 | 6,592 |
| Contractual Services | 157,370 | 161,434 | 160,364 | 1,070 |
| Supplies and Materials | 2,250 | 2,250 | 2,244 | 6 |
| Capital Outlay and Equipment | 1,200 | 1,200 | 1,200 | - |
| Other | 400 | 400 | 400 | - |
| Total Expenditures | 211,013 | 217,092 | 209,399 | 7,693 |
| Excess of Revenues Over (Under) Expenditures | (23,119) | (29,198) | (46,344) | (17,146) |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 23,120 | 23,120 | 24,000 | 880 |
| Total Other Financing Sources (Uses) | 23,120 | 23,120 | 24,000 | 880 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | 1 | (6,078) | (22,344) | (16,266) |
| Fund Balances (Deficit) at Beginning of Year | 35,577 | 35,577 | 35,577 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 35,578</u> | <u>\$ 29,499</u> | <u>\$ 13,233</u> | <u>\$ (16,266)</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Probation Improvement and Incentive Grant - ODRC Fund | | | |
|----------------------------------------------|--------------------------------------------------------------|------------------|------------------|------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 31,232 | \$ 31,232 | \$ - | \$ (31,232) |
| Total Revenue | 31,232 | 31,232 | - | (31,232) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Contractual Services | 49,232 | 51,860 | 20,628 | 31,232 |
| Total Expenditures | 49,232 | 51,860 | 20,628 | 31,232 |
| Excess of Revenues Over (Under) Expenditures | (18,000) | (20,628) | (20,628) | - |
| Fund Balances (Deficit) at Beginning of Year | 43,437 | 43,437 | 43,437 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 25,437</u> | <u>\$ 22,809</u> | <u>\$ 22,809</u> | <u>\$ -</u> |

T-Cap Athens County Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|------------------|------------------|-------------------|------------------------------------------------|
| | Original | Final | | |
| | Revenues: | | | |
| Intergovernmental | \$ 152,138 | \$ 152,138 | \$ 153,437 | \$ 1,299 |
| Other | - | - | 1,255 | 1,255 |
| Total Revenues | 152,138 | 152,138 | 154,692 | 2,554 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Legislative and Executive | | | | |
| Contractual Services | 92,138 | 92,138 | 16,766 | 75,372 |
| Other | 60,000 | 60,000 | 40,806 | 19,194 |
| Total Expenditures | 152,138 | 152,138 | 57,572 | 94,566 |
| Excess of Revenues Over (Under) Expenditures | - | - | 97,120 | 97,120 |
| Fund Balances (Deficit) at Beginning of Year | 18,930 | 18,930 | 18,930 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 18,930</u> | <u>\$ 18,930</u> | <u>\$ 116,050</u> | <u>\$ 97,120</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | JRIG Grant - ODRC Fund | | | |
|----------------------------------------------|-------------------------------|-----------------|------------------|------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ 117,524 | \$ 156,699 | \$ 39,175 |
| Total Revenue | - | 117,524 | 156,699 | 39,175 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Contractual Services | - | 104,000 | 80,112 | 23,888 |
| Supplies | - | 3,590 | 2 | 3,588 |
| Total Expenditures | - | 107,590 | 80,114 | 27,476 |
| Excess of Revenues Over (Under) Expenditures | - | 9,934 | 76,585 | 66,651 |
| Fund Balances (Deficit) at Beginning of Year | - | - | - | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ -</u> | <u>\$ 9,934</u> | <u>\$ 76,585</u> | <u>\$ 66,651</u> |

DRETAC Treasurer Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|------------------|------------------|-------------------|------------------------------------------------|
| | Original | Final | | |
| | Revenues: | | | |
| Charges for Services | \$ 88,850 | \$ 88,850 | \$ 75,926 | \$ (12,924) |
| Other | 2,000 | 2,000 | 4,530 | 2,530 |
| Total Revenues | 90,850 | 90,850 | 80,456 | (10,394) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Legislative and Executive | | | | |
| Salary and Wages | 55,000 | 55,000 | 37,803 | 17,197 |
| Fringe Benefits | 31,376 | 31,376 | 28,773 | 2,603 |
| Supplies and Materials | 5,000 | 2,000 | 1,340 | 660 |
| Capital Outlay and Equipment | 5,000 | 1,000 | - | 1,000 |
| Other | 18,000 | 25,000 | 17,765 | 7,235 |
| Total Expenditures | 114,376 | 114,376 | 85,681 | 28,695 |
| Excess of Revenues Over (Under) Expenditures | (23,526) | (23,526) | (5,225) | 18,301 |
| Fund Balances (Deficit) at Beginning of Year | 107,856 | 107,856 | 107,856 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 84,330</u> | <u>\$ 84,330</u> | <u>\$ 102,631</u> | <u>\$ 18,301</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| Treasurer's Prepayment Interest Fund | | | | |
|-----------------------------------------------|---------------|---------------|---------------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Interest | \$ 200 | \$ 200 | \$ 251 | \$ 51 |
| Total Revenue | 200 | 200 | 251 | 51 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Legislative and Executive | | | | |
| Other | 350 | 350 | 138 | 212 |
| Total Expenditures | 350 | 350 | 138 | 212 |
| Excess of Revenues Over (Under) Expenditures | (150) | (150) | 113 | 263 |
| Fund Balances (Deficit) at Beginning of Year | 640 | 640 | 640 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 490 | \$ 490 | \$ 753 | \$ 263 |

Tax Lien Administration Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------------------|------------------|------------------|------------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 27,500 | \$ 27,500 | \$ 18,900 | \$ (8,600) |
| Total Revenues | 27,500 | 27,500 | 18,900 | (8,600) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Legislative and Executive | | | | |
| Salary and Wages | 3,000 | - | - | - |
| Fringe Benefits | 1,950 | 1,950 | - | 1,950 |
| Contractual Services | 14,500 | 34,500 | 27,528 | 6,972 |
| Supplies | 2,500 | 2,500 | - | 2,500 |
| Capital Outlay and Equipment | 1,500 | 1,500 | - | 1,500 |
| Other | 5,000 | 8,000 | 5,180 | 2,820 |
| Total Expenditures | 28,450 | 48,450 | 32,708 | 15,742 |
| Excess of Revenues Over (Under) Expenditures | (950) | (20,950) | (13,808) | 7,142 |
| Fund Balances (Deficit) at Beginning of Year | 81,526 | 81,526 | 81,526 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 80,576 | \$ 60,576 | \$ 67,718 | \$ 7,142 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| Mandatory Drug Fine Fund | | | | |
|-----------------------------------------------|-----------------|-----------------|-----------------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Fines and Forfeitures | \$ 1,250 | \$ 1,250 | \$ 443 | \$ (807) |
| Total Revenues | 1,250 | 1,250 | 443 | (807) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Other | 1,000 | 1,000 | - | 1,000 |
| Total Expenditures | 1,000 | 1,000 | - | 1,000 |
| Excess of Revenues Over (Under) Expenditures | 250 | 250 | 443 | 193 |
| Fund Balances (Deficit) at Beginning of Year | 2,661 | 2,661 | 2,661 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 2,911 | \$ 2,911 | \$ 3,104 | \$ 193 |

BCI Fingerprint Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------------------|------------------|------------------|------------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 22,000 | \$ 22,000 | \$ 18,994 | \$ (3,006) |
| Total Revenue | 22,000 | 22,000 | 18,994 | (3,006) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Other | 15,000 | 24,000 | 23,106 | 894 |
| Total Expenditures | 15,000 | 24,000 | 23,106 | 894 |
| Excess of Revenues Over (Under) Expenditures | 7,000 | (2,000) | (4,112) | (2,112) |
| Fund Balances (Deficit) at Beginning of Year | 25,079 | 25,079 | 25,079 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 32,079 | \$ 23,079 | \$ 20,967 | \$ (2,112) |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

Concealed Carry Weapons Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------------------|------------------|-----------------|------------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 38,500 | \$ 38,500 | \$ 57,323 | \$ 18,823 |
| Total Revenue | 38,500 | 38,500 | 57,323 | 18,823 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Salary and Wages | 20,000 | 20,301 | 20,203 | 98 |
| Fringe Benefits | 4,744 | 4,744 | 4,525 | 219 |
| Contractual Services | 16,000 | 19,199 | 18,067 | 1,132 |
| Supplies and Materials | 1,500 | 4,000 | 3,872 | 128 |
| Total Expenditures | 42,244 | 48,244 | 46,667 | 1,577 |
| Excess of Revenues Over (Under) Expenditures | (3,744) | (9,744) | 10,656 | 20,400 |
| Fund Balances (Deficit) at Beginning of Year | 18,556 | 18,556 | 18,556 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 14,812 | \$ 8,812 | \$ 29,212 | \$ 20,400 |

Sheriff's Grant Projects Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------------------|----------------|----------------|------------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 135,000 | \$ 185,000 | \$ 174,349 | \$ (10,651) |
| Total Revenue | 135,000 | 185,000 | 174,349 | (10,651) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Salary and Wages | 130,000 | 165,050 | 153,867 | 11,183 |
| Fringe Benefits | 23,485 | 33,546 | 29,999 | 3,547 |
| Supplies and Materials | 8,000 | 12,889 | 4,932 | 7,957 |
| Total Expenditures | 161,485 | 211,485 | 188,798 | 22,687 |
| Excess of Revenues Over (Under) Expenditures | (26,485) | (26,485) | (14,449) | 12,036 |
| Fund Balances (Deficit) at Beginning of Year | 27,243 | 27,243 | 27,243 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 758 | \$ 758 | \$ 12,794 | \$ 12,036 |

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

D.U.I. Enforcement and Education Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------------------|-----------------|-----------------|-----------------|------------------------------------------------------|
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures | - | - | - | - |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | 2,646 | 2,646 | 2,646 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 2,646 | \$ 2,646 | \$ 2,646 | \$ - |

Project Lifesaver Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------------------|---------------|--------------|---------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$ 1,000 | \$ 2,500 | \$ 2,500 | \$ - |
| Total Revenue | 1,000 | 2,500 | 2,500 | - |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Supplies and Materials | 1,000 | 500 | - | 500 |
| Capital Outlay and Equipment | 1,000 | 3,175 | 3,146 | 29 |
| Total Expenditures | 2,000 | 3,675 | 3,146 | 529 |
| Excess of Revenues Over (Under) Expenditures | (1,000) | (1,175) | (646) | 529 |
| Fund Balances (Deficit) at Beginning of Year | 1,175 | 1,175 | 1,175 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 175 | \$ - | \$ 529 | \$ 529 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Canine Donations Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|-----------------------|--------|--------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$ 250 | \$ 250 | \$ 167 | \$ (83) |
| Total Revenue | 250 | 250 | 167 | (83) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Other | 500 | 500 | - | 500 |
| Total Expenditures | 500 | 500 | - | 500 |
| Excess of Revenues Over (Under) Expenditures | (250) | (250) | 167 | 417 |
| Fund Balances (Deficit) at Beginning of Year | 288 | 288 | 288 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 38 | \$ 38 | \$ 455 | \$ 417 |

DUI Grant Fund

| | DUI Grant Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|----------------|--------|--------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures | - | - | - | - |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | 215 | 215 | 215 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 215 | \$ 215 | \$ 215 | \$ - |

Clean Kids Grant Fund

| | Clean Kids Grant Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|-----------------------|-------|--------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures | - | - | - | - |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | 17 | 17 | 17 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 17 | \$ 17 | \$ 17 | \$ - |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | DARE Grant Fund | | | |
|------------------------------------------------------------------------------------------------------|-----------------|-----------|-----------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 20,059 | \$ 20,059 | \$ 19,395 | \$ (664) |
| Other | 10,000 | 10,000 | 4,650 | (5,350) |
| Total Revenue | 30,059 | 30,059 | 24,045 | (6,014) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Salary and Wages | 20,059 | 28,926 | 28,921 | 5 |
| Other | 10,000 | 12,133 | 12,133 | - |
| Total Expenditures | 30,059 | 41,059 | 41,054 | 5 |
| Excess of Revenues Over (Under) Expenditures | - | (11,000) | (17,009) | (6,009) |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 7,500 | 7,500 | 7,500 | - |
| Total Other Financing Sources (Uses) | 7,500 | 7,500 | 7,500 | - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | 7,500 | (3,500) | (9,509) | (6,009) |
| Fund Balances (Deficit) at Beginning of Year | 9,711 | 9,711 | 9,711 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 17,211 | \$ 6,211 | \$ 202 | \$ (6,009) |

Drug Prevention Grant Fund

| | Drug Prevention Grant Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|----------------------------|--------|--------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures | - | - | - | - |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | 164 | 164 | 164 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 164 | \$ 164 | \$ 164 | \$ - |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | OCJS-DVDA Sheriff Fund | | | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------------------------------------------------------|------------------------|-----------|-----------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 54,602 | \$ 54,602 | \$ 54,602 | \$ - |
| Total Revenue | 54,602 | 54,602 | 54,602 | - |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Other | 68,253 | 68,253 | 59,058 | 9,195 |
| Total Expenditures | 68,253 | 68,253 | 59,058 | 9,195 |
| Excess of Revenues Over (Under) Expenditures | (13,651) | (13,651) | (4,456) | 9,195 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 13,651 | 13,651 | 13,651 | - |
| Total Other Financing Sources (Uses) | 13,651 | 13,651 | 13,651 | - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | - | - | 9,195 | 9,195 |
| Fund Balances (Deficit) at Beginning of Year | 523 | 523 | 523 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 523 | \$ 523 | \$ 9,718 | \$ 9,195 |

Arson Registry

| | Arson Registry | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|----------------|-------|--------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 50 | \$ 50 | \$ 25 | \$ (25) |
| Total Revenue | 50 | 50 | 25 | (25) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Other | 100 | 100 | - | 100 |
| Total Expenditures | 100 | 100 | - | 100 |
| Excess of Revenues Over (Under) Expenditures | (50) | (50) | 25 | 75 |
| Fund Balances (Deficit) at Beginning of Year | 75 | 75 | 75 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 25 | \$ 25 | \$ 100 | \$ 75 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Interdiction Grant Fund | | | |
|----------------------------------------------|-------------------------|-----------|----------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 20,000 | \$ 20,000 | \$ 929 | \$ (19,071) |
| Total Revenue | 20,000 | 20,000 | 929 | (19,071) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Salary and Wages | 18,000 | 18,000 | 3,657 | 14,343 |
| Fringe Benefits | 2,000 | 2,000 | 642 | 1,358 |
| Total Expenditures | 20,000 | 20,000 | 4,299 | 15,701 |
| Excess of Revenues Over (Under) Expenditures | - | - | (3,370) | (3,370) |
| Fund Balances (Deficit) at Beginning of Year | 12,580 | 12,580 | 12,580 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 12,580 | \$ 12,580 | \$ 9,210 | \$ (3,370) |

Overdose Prevention and Treatment Team (OPTT) Grant

| | Overdose Prevention and Treatment Team (OPTT) Grant | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|-----------------------------------------------------|-----------|-----------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ 64,240 | \$ 64,240 | \$ - |
| Total Revenue | - | 64,240 | 64,240 | - |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Salary and Wages | - | 41,100 | 6,508 | 34,592 |
| Fringe Benefits | - | 15,640 | 2,391 | 13,249 |
| Supplies and Materials | - | 1,300 | - | 1,300 |
| Other | - | 6,200 | 1,701 | 4,499 |
| Total Expenditures | - | 64,240 | 10,600 | 53,640 |
| Excess of Revenues Over (Under) Expenditures | - | - | 53,640 | 53,640 |
| Fund Balances (Deficit) at Beginning of Year | - | - | - | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ - | \$ - | \$ 53,640 | \$ 53,640 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Special Projects Common Pleas Fund | | | Variance with Final Budget Positive (Negative) |
|-----------------------------------------------|-------------------------------------------|---------------|-----------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 15,000 | \$ 15,000 | \$ 15,913 | \$ 913 |
| Total Revenue | 15,000 | 15,000 | 15,913 | 913 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Salary and Wages | 15,861 | 15,861 | 15,861 | - |
| Fringe Benefits | 2,534 | 2,593 | 2,584 | 9 |
| Total Expenditures | 18,395 | 18,454 | 18,445 | 9 |
| Excess of Revenues Over (Under) Expenditures | (3,395) | (3,454) | (2,532) | 922 |
| Fund Balances (Deficit) at Beginning of Year | 4,341 | 4,341 | 4,341 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 946 | \$ 887 | \$ 1,809 | \$ 922 |

Common Pleas Monitoring Service Fund

| | Common Pleas Monitoring Service Fund | | | Variance with Final Budget Positive (Negative) |
|-----------------------------------------------|---------------------------------------------|------------------|------------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 4,000 | \$ 4,000 | \$ - | \$ (4,000) |
| Total Revenue | 4,000 | 4,000 | - | (4,000) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Contractual Services | 5,000 | 5,000 | - | 5,000 |
| Total Expenditures | 5,000 | 5,000 | - | 5,000 |
| Excess of Revenues Over (Under) Expenditures | (1,000) | (1,000) | - | 1,000 |
| Fund Balances (Deficit) at Beginning of Year | 12,020 | 12,020 | 12,020 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 11,020 | \$ 11,020 | \$ 12,020 | \$ 1,000 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Common Pleas Computer Legal Research Fund | | | |
|-----------------------------------------------|--------------------------------------------------|-----------------|-----------------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 4,321 | \$ 4,321 | \$ 4,095 | \$ (226) |
| Total Revenue | 4,321 | 4,321 | 4,095 | (226) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Other | 5,000 | 5,000 | - | 5,000 |
| Total Expenditures | 5,000 | 5,000 | - | 5,000 |
| Excess of Revenues Over (Under) Expenditures | (679) | (679) | 4,095 | 4,774 |
| Fund Balances (Deficit) at Beginning of Year | 3,694 | 3,694 | 3,694 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 3,015 | \$ 3,015 | \$ 7,789 | \$ 4,774 |

Special Projects - Mediation Fund

| | Special Projects - Mediation Fund | | | Variance with Final Budget Positive (Negative) |
|-----------------------------------------------|------------------------------------------|------------------|------------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Fines and Forfeitures | \$ 5,000 | \$ 5,000 | \$ 4,330 | \$ (670) |
| Total Revenue | 5,000 | 5,000 | 4,330 | (670) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Contractual Services | 6,000 | 6,000 | 4,310 | 1,690 |
| Total Expenditures | 6,000 | 6,000 | 4,310 | 1,690 |
| Excess of Revenues Over (Under) Expenditures | (1,000) | (1,000) | 20 | 1,020 |
| Fund Balances (Deficit) at Beginning of Year | 30,080 | 30,080 | 30,080 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 29,080 | \$ 29,080 | \$ 30,100 | \$ 1,020 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | PSI Grant - Common Pleas Court | | | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------------------------------------------------------|---------------------------------------|---------------|-----------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 30,400 | \$ 37,999 | \$ 38,000 | \$ 1 |
| Total Revenue | 30,400 | 37,999 | 38,000 | 1 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Salary and Wages | 1,165 | 7,081 | 7,081 | - |
| Fringe Benefits | 213 | 1,237 | 1,148 | 89 |
| Contractual Services | 27,300 | 31,954 | 31,045 | 909 |
| Supplies and Materials | 823 | 823 | 817 | 6 |
| Other | 900 | 900 | 900 | - |
| Total Expenditures | 30,401 | 41,995 | 40,991 | 1,004 |
| Excess of Revenues Over (Under) Expenditures | (1) | (3,996) | (2,991) | 1,005 |
| Other Financing Sources (Uses): | | | | |
| Advances - In | 10,000 | 10,000 | 10,000 | - |
| Advances - Out | (10,000) | (10,000) | (10,000) | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (1) | (3,996) | (2,991) | 1,005 |
| Fund Balances (Deficit) at Beginning of Year | 4,493 | 4,493 | 4,493 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 4,492 | \$ 497 | \$ 1,502 | \$ 1,005 |

Veterans Court Special Project Fund

| | Veterans Court Special Project Fund | | | Variance with Final Budget Positive (Negative) |
|-----------------------------------------------|--------------------------------------------|---------------|-----------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ 7,263 | \$ 3,450 | \$ (3,813) |
| Other | 250 | 250 | 3,863 | 3,613 |
| Total Revenue | 250 | 7,513 | 7,313 | (200) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Other | - | 7,263 | 700 | 6,563 |
| Total Expenditures | - | 7,263 | 700 | 6,363 |
| Excess of Revenues Over (Under) Expenditures | 250 | 250 | 6,613 | 6,363 |
| Fund Balances (Deficit) at Beginning of Year | 500 | 500 | 500 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 750 | \$ 750 | \$ 7,113 | \$ 6,363 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Technology #294 Grant | | | |
|-----------------------------------------------|------------------------------|---------------|------------------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ 72,086 | \$ 72,086 | \$ - |
| Total Revenue | - | 72,086 | 72,086 | - |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Contractual Services | - | 72,086 | 35,831 | 36,255 |
| Total Expenditures | - | 72,086 | 35,831 | 36,255 |
| Excess of Revenues Over (Under) Expenditures | - | - | 36,255 | 36,255 |
| Fund Balances (Deficit) at Beginning of Year | - | - | - | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ - | \$ - | \$ 36,255 | \$ 36,255 |

Technology #295 Grant

| | Technology #295 Grant | | | Variance with Final Budget Positive (Negative) |
|-----------------------------------------------|------------------------------|---------------|-----------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ 61,654 | \$ 61,654 | \$ - |
| Total Revenue | - | 61,654 | 61,654 | - |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Contractual Services | - | 61,654 | 52,483 | 9,171 |
| Total Expenditures | - | 61,654 | 52,483 | 9,171 |
| Excess of Revenues Over (Under) Expenditures | - | - | 9,171 | 9,171 |
| Fund Balances (Deficit) at Beginning of Year | - | - | - | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ - | \$ - | \$ 9,171 | \$ 9,171 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Indigent Guardianship Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|-----------------------------------|----------|-----------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 4,500 | \$ 4,500 | \$ 4,781 | \$ 281 |
| Total Revenues | 4,500 | 4,500 | 4,781 | 281 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Salary and Wages | 5,000 | 5,000 | 770 | 4,230 |
| Fringe Benefits | 300 | 300 | 11 | 289 |
| Other | 10,000 | 10,000 | 5,195 | 4,805 |
| Total Expenditures | 15,300 | 15,300 | 5,976 | 9,324 |
| Excess of Revenues Over (Under) Expenditures | (10,800) | (10,800) | (1,195) | 9,605 |
| Fund Balances (Deficit) at Beginning of Year | 11,196 | 11,196 | 11,196 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 396 | \$ 396 | \$ 10,001 | \$ 9,605 |

Marriage License Fund

| | Marriage License Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|------------------------------|----------|----------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 5,700 | \$ 5,700 | \$ 5,824 | \$ 124 |
| Licenses and Permits | 6,000 | 6,000 | 5,355 | (645) |
| Total Revenue | 11,700 | 11,700 | 11,179 | (521) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Health | | | | |
| Other | 13,000 | 16,989 | 16,989 | - |
| Total Expenditures | 13,000 | 16,989 | 16,989 | - |
| Excess of Revenues Over (Under) Expenditures | (1,300) | (5,289) | (5,810) | (521) |
| Fund Balances (Deficit) at Beginning of Year | 10,583 | 10,583 | 10,583 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 9,283 | \$ 5,294 | \$ 4,773 | \$ (521) |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Probate/Juvenile Computerization Fund | | | |
|----------------------------------------------|----------------------------------------------|-----------|-----------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 11,000 | \$ 11,000 | \$ 9,565 | \$ (1,435) |
| Total Revenue | 11,000 | 11,000 | 9,565 | (1,435) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Other | 16,000 | 16,000 | 14,566 | - |
| Total Expenditures | 16,000 | 16,000 | 14,566 | - |
| Excess of Revenues Over (Under) Expenditures | (5,000) | (5,000) | (5,001) | (1,435) |
| Fund Balances (Deficit) at Beginning of Year | 16,216 | 16,216 | 16,216 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 11,216 | \$ 11,216 | \$ 11,215 | \$ (1,435) |

Probate/Juvenile Computer Legal Research Fund

| | Probate/Juvenile Computer Legal Research Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|------------------------------------------------------|----------|----------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 6,000 | \$ 6,000 | \$ 4,350 | \$ (1,650) |
| Total Revenue | 6,000 | 6,000 | 4,350 | (1,650) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Other | 4,800 | 4,800 | 680 | 4,120 |
| Total Expenditures | 4,800 | 4,800 | 680 | 4,120 |
| Excess of Revenues Over (Under) Expenditures | 1,200 | 1,200 | 3,670 | 2,470 |
| Fund Balances (Deficit) at Beginning of Year | 5,696 | 5,696 | 5,696 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 6,896 | \$ 6,896 | \$ 9,366 | \$ 2,470 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Probate Court Projects Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|------------------------------------|------------------|------------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 7,000 | \$ 7,000 | \$ 7,369 | \$ 369 |
| Total Revenue | 7,000 | 7,000 | 7,369 | 369 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government-Judicial | | | | |
| Other | 39,000 | 39,000 | - | 39,000 |
| Total Expenditures | 39,000 | 39,000 | - | 39,000 |
| Excess of Revenues Over (Under) Expenditures | (32,000) | (32,000) | 7,369 | 39,369 |
| Fund Balances (Deficit) at Beginning of Year | 65,492 | 65,492 | 65,492 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 33,492</u> | <u>\$ 33,492</u> | <u>\$ 72,861</u> | <u>\$ 39,369</u> |

Juvenile Drivers Interlock and Alcohol Monitoring Fund

| | Juvenile Drivers Interlock and Alcohol Monitoring Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|---------------------------------------------------------------|-----------------|-----------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 100 | \$ 100 | \$ - | \$ (100) |
| Total Revenue | 100 | 100 | - | (100) |
| Expenditures: | | | | |
| Current: | | | | |
| Health | | | | |
| Other | 2,000 | 2,000 | - | 2,000 |
| Total Expenditures | 2,000 | 2,000 | - | 2,000 |
| Excess of Revenues Over (Under) Expenditures | (1,900) | (1,900) | - | 1,900 |
| Fund Balances (Deficit) at Beginning of Year | 3,295 | 3,295 | 3,295 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 1,395</u> | <u>\$ 1,395</u> | <u>\$ 3,295</u> | <u>\$ 1,900</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Juvenile Tobacco Intervention Fund | | | |
|----------------------------------------------|-------------------------------------------|---------------|------------------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures: | | | | |
| Current: | | | | |
| Health | | | | |
| Other | 19,849 | 19,849 | - | 19,849 |
| Total Expenditures | 19,849 | 19,849 | - | 19,849 |
| Excess of Revenues Over (Under) Expenditures | (19,849) | (19,849) | - | 19,849 |
| Fund Balances (Deficit) at Beginning of Year | 19,849 | 19,849 | 19,849 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 19,849</u> | <u>\$ 19,849</u> |

Indigent Drivers Alcohol Treatment Fund

| | Indigent Drivers Alcohol Treatment Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|------------------------------------------------|-----------------|-----------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 100 | \$ 100 | \$ 141 | \$ 41 |
| Total Revenue | 100 | 100 | 141 | 41 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Other | 3,000 | 3,000 | - | 3,000 |
| Total Expenditures | 3,000 | 3,000 | - | 3,000 |
| Excess of Revenues Over (Under) Expenditures | (2,900) | (2,900) | 141 | 3,041 |
| Fund Balances (Deficit) at Beginning of Year | 4,303 | 4,303 | 4,303 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 1,403</u> | <u>\$ 1,403</u> | <u>\$ 4,444</u> | <u>\$ 3,041</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|------------------------------------------|---------------|---------------|------------------------------------------------------|
| | Original | Final | | |
| | Probate Court Mental Illness Fund | | | |
| Revenues: | | | | |
| Intergovernmental | \$ 50,000 | \$ 50,000 | \$ 40,822 | \$ (9,178) |
| Total Revenue | 50,000 | 50,000 | 40,822 | (9,178) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Salary and Wages | 30,000 | 30,000 | 20,850 | 9,150 |
| Fringe Benefits | 1,100 | 1,100 | 565 | 535 |
| Contractual Services | 50,000 | 50,000 | 8,027 | 41,973 |
| Total Expenditures | 81,100 | 81,100 | 29,442 | 51,658 |
| Excess of Revenues Over (Under) Expenditures | (31,100) | (31,100) | 11,380 | 42,480 |
| Fund Balances (Deficit) at Beginning of Year | 37,416 | 37,416 | 37,416 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 6,316 | \$ 6,316 | \$ 48,796 | \$ 42,480 |

Juvenile Court Projects Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|-------------------------------------|---------------|---------------|------------------------------------------------------|
| | Original | Final | | |
| | Juvenile Court Projects Fund | | | |
| Revenues: | | | | |
| Intergovernmental | \$ 14,000 | \$ 14,000 | \$ 10,942 | \$ (3,058) |
| Total Revenue | 14,000 | 14,000 | 10,942 | (3,058) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Contractual Services | 4,000 | 4,000 | 451 | 3,549 |
| Other | 56,000 | 56,000 | 50 | 55,950 |
| Total Expenditures | 60,000 | 60,000 | 501 | 59,499 |
| Excess of Revenues Over (Under) Expenditures | (46,000) | (46,000) | 10,441 | 56,441 |
| Fund Balances (Deficit) at Beginning of Year | 126,778 | 126,778 | 126,778 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 80,778 | \$ 80,778 | \$ 137,219 | \$ 56,441 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|----------------------------|----------------|----------------|------------------------------------------------------|
| | Original | Final | | |
| | Youth Services Fund | | | |
| Revenues: | | | | |
| Intergovernmental | \$ 7,280 | \$109,049 | \$103,720 | \$ (5,329) |
| Total Revenue | 7,280 | 109,049 | 103,720 | (5,329) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Salary and Wages | 50,000 | 128,444 | 78,975 | 49,469 |
| Fringe Benefits | 25,340 | 75,401 | 44,145 | 31,256 |
| Other | 5,000 | 5,000 | 1,032 | 3,968 |
| Total Expenditures | 80,340 | 208,845 | 124,152 | 84,693 |
| Excess of Revenues Over (Under) Expenditures | (73,060) | (99,796) | (20,432) | 79,364 |
| Fund Balances (Deficit) at Beginning of Year | 100,430 | 100,430 | 100,430 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 27,370 | \$ 634 | \$ 79,998 | \$ 79,364 |

Juvenile VOCA Grant Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|---------------------------------|----------------|----------------|------------------------------------------------------|
| | Original | Final | | |
| | Juvenile VOCA Grant Fund | | | |
| Revenues: | | | | |
| Intergovernmental | \$ 202,078 | \$ 202,078 | \$ 171,636 | \$ (30,442) |
| Total Revenue | 202,078 | 202,078 | 171,636 | (30,442) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Salary and Wages | 80,000 | 120,686 | 118,570 | 2,116 |
| Fringe Benefits | 45,748 | 66,782 | 50,116 | 16,666 |
| Capital Outlay and Equipment | 9,764 | - | - | - |
| Other | 14,000 | 17,996 | 7,944 | 10,052 |
| Total Expenditures | 149,512 | 205,464 | 176,630 | 28,834 |
| Excess of Revenues Over (Under) Expenditures | 52,566 | (3,386) | (4,994) | (1,608) |
| Fund Balances (Deficit) at Beginning of Year | 9,780 | 9,780 | 9,780 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 62,346 | \$ 6,394 | \$ 4,786 | \$ (1,608) |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Common Pleas Computerization Fund | | | |
|----------------------------------------------|-----------------------------------|---------------|---------------|------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 32,000 | \$ 32,000 | \$ 51,911 | \$ 19,911 |
| Total Revenue | 32,000 | 32,000 | 51,911 | 19,911 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Capital Outlay and Equipment | 30,000 | 30,000 | 26,062 | 3,938 |
| Total Expenditures | 30,000 | 30,000 | 26,062 | 3,938 |
| Excess of Revenues Over (Under) Expenditures | 2,000 | 2,000 | 25,849 | 23,849 |
| Fund Balances (Deficit) at Beginning of Year | 34,660 | 34,660 | 34,660 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 36,660 | \$ 36,660 | \$ 60,509 | \$ 23,849 |

Law Library Resources Fund

| | Law Library Resources Fund | | | |
|---------------------------------------------------------------------------------------------------|----------------------------|---------------|---------------|------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 200 | \$ 200 | \$ 64 | \$ (136) |
| Fines and Forfeitures | 59,750 | 59,750 | 52,571 | (7,179) |
| Total Revenues | 59,950 | 59,950 | 52,635 | (7,315) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Salary and Wages | 23,983 | 23,183 | 20,604 | 2,579 |
| Fringe Benefits | 14,100 | 9,000 | 3,591 | 5,409 |
| Contractual Services | 1,100 | 1,100 | 877 | 223 |
| Capital Outlay and Equipment | 1,000 | 1,600 | 958 | 642 |
| Other | 37,000 | 42,300 | 38,787 | 3,513 |
| Total Expenditures | 77,183 | 77,183 | 64,817 | 12,366 |
| Excess of Revenues Over (Under) Expenditures | (17,233) | (17,233) | (12,182) | 5,051 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 9,200 | 9,200 | 9,200 | - |
| Total Other Financing Sources (Uses) | 9,200 | 9,200 | 9,200 | - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (8,033) | (8,033) | (2,982) | 5,051 |
| Fund Balances (Deficit) at Beginning of Year | 9,071 | 9,071 | 9,071 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 1,038 | \$ 1,038 | \$ 6,089 | \$ 5,051 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Wendy's Wonderful Kids Fund | | | |
|----------------------------------------------|-----------------------------|---------------|---------------|------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 70,000 | \$ 70,000 | \$ 70,000 | \$ - |
| Other | 4,000 | 4,000 | - | (4,000) |
| Total Revenue | 74,000 | 74,000 | 70,000 | (4,000) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Salary and Wages | 39,563 | 39,563 | 39,563 | - |
| Fringe Benefits | 15,289 | 15,289 | 14,789 | 500 |
| Materials and Supplies | 2,000 | 2,000 | 80 | 1,920 |
| Other | 14,250 | 14,250 | 11,694 | 2,556 |
| Total Expenditures | 71,102 | 71,102 | 66,126 | 4,976 |
| Excess of Revenues Over (Under) Expenditures | 2,898 | 2,898 | 3,874 | 976 |
| Fund Balances (Deficit) at Beginning of Year | 21,562 | 21,562 | 21,562 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 24,460 | \$ 24,460 | \$ 25,436 | \$ 976 |

CDBG Fund

| | CDBG Fund | | | |
|----------------------------------------------|----------------|------------------|------------------|------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 843,505 | \$ 1,143,505 | \$ 894,373 | \$ (249,132) |
| Other | 45,889 | 45,889 | - | (45,889) |
| Total Revenue | 889,394 | 1,189,394 | 894,373 | (295,021) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Works | | | | |
| Contractual Services | 819,794 | 1,114,894 | 895,968 | 218,926 |
| Other | 93,600 | 115,600 | 108,851 | 6,749 |
| Total Expenditures | 913,394 | 1,230,494 | 1,004,819 | 225,675 |
| Excess of Revenues Over (Under) Expenditures | (24,000) | (41,100) | (110,446) | (69,346) |
| Fund Balances (Deficit) at Beginning of Year | 139,286 | 139,286 | 139,286 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 115,286 | \$ 98,186 | \$ 28,840 | \$ (69,346) |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | The Plains High School Bike Path Connector | | | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------|-----------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Conservation and Recreation | | | | |
| Contractual Services | - | 126,978 | 100,480 | 26,498 |
| Total Expenditures | - | 126,978 | 100,480 | 26,498 |
| Excess of Revenues Over (Under) Expenditures | - | (126,978) | (100,480) | 26,498 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | - | 100,000 | 100,000 | - |
| Total Other Financing Sources (Uses) | - | 100,000 | 100,000 | - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | - | (26,978) | (480) | 26,498 |
| Fund Balances (Deficit) at Beginning of Year | 26,978 | 26,978 | 26,978 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 26,978 | \$ - | \$ 26,498 | \$ 26,498 |

Emergency Management Agency Fund

| | Emergency Management Agency Fund | | | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------------------------------------------------------|----------------------------------|-----------|-----------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 50,952 | \$ 50,952 | \$ 51,451 | \$ 499 |
| Other | 7,000 | 7,000 | 250 | (6,750) |
| Total Revenue | 57,952 | 57,952 | 51,701 | (6,251) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Salary and Wages | 71,691 | 71,701 | 69,945 | 1,756 |
| Fringe Benefits | 17,611 | 20,461 | 20,112 | 349 |
| Contractual Services | 1,300 | 1,300 | 585 | 715 |
| Supplies and Materials | 10,000 | 8,570 | 6,407 | 2,163 |
| Other | 18,500 | 17,320 | 11,698 | 5,622 |
| Total Expenditures | 119,102 | 119,352 | 108,747 | 10,605 |
| Excess of Revenues Over (Under) Expenditures | (61,150) | (61,400) | (57,046) | 4,354 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 60,008 | 60,008 | 60,008 | - |
| Total Other Financing Sources (Uses) | 60,008 | 60,008 | 60,008 | - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (1,142) | (1,392) | 2,962 | 4,354 |
| Fund Balances (Deficit) at Beginning of Year | 6,922 | 6,922 | 6,922 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 5,780 | \$ 5,530 | \$ 9,884 | \$ 4,354 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | Local Emergency Planning Fund | | | |
|----------------------------------------------|-------------------------------|-----------|-----------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 13,892 | \$ 13,892 | \$ 14,329 | \$ 437 |
| Total Revenue | 13,892 | 13,892 | 14,329 | 437 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Contractual Services | 5,000 | 16,084 | 15,988 | 96 |
| Materials and Supplies | 200 | - | - | - |
| Other | 9,622 | 5,738 | 3,512 | 2,226 |
| Total Expenditures | 14,822 | 21,822 | 19,500 | 2,322 |
| Excess of Revenues Over (Under) Expenditures | (930) | (7,930) | (5,171) | 2,759 |
| Fund Balances (Deficit) at Beginning of Year | 11,042 | 11,042 | 11,042 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 10,112 | \$ 3,112 | \$ 5,871 | \$ 2,759 |

Child Support Enforcement Fund

| | Child Support Enforcement Fund | | | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------------------------------------------------------|--------------------------------|--------------|--------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 1,583,054 | \$ 1,583,054 | \$ 1,677,982 | \$ 94,928 |
| Charges for Services | 205,146 | 205,146 | 121,913 | (83,233) |
| Total Revenue | 1,788,200 | 1,788,200 | 1,799,895 | 11,695 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Salary and Wages | 660,000 | 660,000 | 600,523 | 59,477 |
| Fringe Benefits | 469,000 | 437,660 | 427,679 | 9,981 |
| Contractual Services | 800,000 | 981,540 | 975,426 | 6,114 |
| Other | 33,200 | 59,000 | 57,765 | 1,235 |
| Total Expenditures | 1,962,200 | 2,138,200 | 2,061,393 | 76,807 |
| Excess of Revenues Over (Under) Expenditures | (174,000) | (350,000) | (261,498) | 88,502 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 174,000 | 218,000 | 172,623 | (45,377) |
| Total Other Financing Sources (Uses) | 174,000 | 218,000 | 172,623 | (45,377) |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | - | (132,000) | (88,875) | 43,125 |
| Fund Balances (Deficit) at Beginning of Year | 142,750 | 142,750 | 142,750 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 142,750 | \$ 10,750 | \$ 53,875 | \$ 43,125 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | WIA Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|----------------|----------------|----------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 550,000 | \$ 550,000 | \$ 331,548 | \$ (218,452) |
| Total Revenue | 550,000 | 550,000 | 331,548 | (218,452) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Contractual Services | 550,000 | 600,000 | 362,421 | 237,579 |
| Total Expenditures | 550,000 | 600,000 | 362,421 | 237,579 |
| Excess of Revenues Over (Under) Expenditures | - | (50,000) | (30,873) | 19,127 |
| Fund Balances (Deficit) at Beginning of Year | 463,060 | 463,060 | 463,060 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 463,060 | \$ 413,060 | \$ 432,187 | \$ 19,127 |

CCMEP WIOA Youth Fund

| | CCMEP WIOA Youth Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|-----------------------|----------------|----------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 270,000 | \$ 270,000 | \$ 286,985 | \$ 16,985 |
| Total Revenue | 270,000 | 270,000 | 286,985 | 16,985 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Contractual Services | 270,000 | 300,000 | 266,840 | 33,160 |
| Other | - | 20,000 | 17,533 | 2,467 |
| Total Expenditures | 270,000 | 320,000 | 284,373 | 35,627 |
| Excess of Revenues Over (Under) Expenditures | - | (50,000) | 2,612 | 52,612 |
| Fund Balances (Deficit) at Beginning of Year | 56,413 | 56,413 | 56,413 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 56,413 | \$ 6,413 | \$ 59,025 | \$ 52,612 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| | 911 Emergency Fund | | | |
|----------------------------------------------|--------------------|------------------|------------------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Sales Tax | \$ 1,541,684 | \$ 1,541,684 | \$ 1,603,762 | \$ 62,078 |
| Other | 174,893 | 510,208 | 674,016 | 163,808 |
| Total Revenue | 1,716,577 | 2,051,892 | 2,277,778 | 225,886 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Salary and Wages | 976,676 | 972,676 | 869,458 | 103,218 |
| Fringe Benefits | 443,506 | 447,506 | 386,684 | 60,822 |
| Contractual Services | 367,981 | 642,570 | 617,379 | 25,191 |
| Supplies and Materials | 13,000 | 13,000 | 9,669 | 3,331 |
| Capital Outlay and Equipment | 43,000 | 378,238 | 365,476 | 12,762 |
| Other | 130,590 | 130,416 | 100,919 | 29,497 |
| Total Expenditures | 1,974,753 | 2,584,406 | 2,349,585 | 234,821 |
| Excess of Revenues Over (Under) Expenditures | (258,176) | (532,514) | (71,807) | 460,707 |
| Fund Balances (Deficit) at Beginning of Year | 745,744 | 745,744 | 745,744 | - |
| Prior Year Encumbrances Appropriated | 16,425 | 16,425 | 16,425 | - |
| Fund Balances (Deficit) at End of Year | \$ 503,993 | \$ 229,655 | \$ 690,362 | \$ 460,707 |

911 Government Assistance Fund

| | 911 Government Assistance Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|--------------------------------|----------------|----------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 106,621 | \$ 106,621 | \$ 105,551 | \$ (1,070) |
| Total Revenue | 106,621 | 106,621 | 105,551 | (1,070) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Other | - | 335,315 | 125,670 | 209,645 |
| Total Expenditures | - | 335,315 | 125,670 | 209,645 |
| Excess of Revenues Over (Under) Expenditures | 106,621 | (228,694) | (20,119) | 208,575 |
| Fund Balances (Deficit) at Beginning of Year | 566,421 | 566,421 | 566,421 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | 673,042 | 337,727 | 546,302 | 208,575 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| T.B. Hospital Fund | | | | |
|----------------------------------------------|-------------------|-------------------|---------------------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$ 109,378 | \$ 109,378 | \$ 116,732 | \$ 7,354 |
| Intergovernmental | 10,920 | 10,920 | 10,721 | (199) |
| Total Revenue | 120,298 | 120,298 | 127,453 | 7,155 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Health | | | | |
| Contractual Services | 1,200,350 | 1,177,109 | 90,739 | 1,086,370 |
| Other | 8,000 | 8,000 | 4,474 | 3,526 |
| Total Expenditures | 1,208,350 | 1,185,109 | 95,213 | 1,089,896 |
| Excess of Revenues Over (Under) Expenditures | (1,088,052) | (1,064,811) | 32,240 | 1,097,051 |
| Fund Balances (Deficit) at Beginning of Year | 1,195,277 | 1,195,277 | 1,195,277 | - |
| Prior Year Encumbrances Appropriated | 30,100 | 30,100 | 30,100 | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 137,325</u> | <u>\$ 160,566</u> | <u>\$ 1,257,617</u> | <u>\$ 1,097,051</u> |

Emergency Relief and Cleanup Grant Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|------------------|------------------|------------------|------------------------------------------------------|
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Works | | | | |
| Contractual Services | 3,000 | 3,000 | 1,582 | 1,418 |
| Other | 3,000 | 3,000 | 2,887 | 113 |
| Total Expenditures | 6,000 | 6,000 | 4,469 | 1,531 |
| Excess of Revenues Over (Under) Expenditures | (6,000) | (6,000) | (4,469) | 1,531 |
| Fund Balances (Deficit) at Beginning of Year | 24,449 | 24,449 | 24,449 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 18,449</u> | <u>\$ 18,449</u> | <u>\$ 19,980</u> | <u>\$ 1,531</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

| Recorder Equipment Fund | | | | |
|----------------------------------------------|-------------------|-------------------|-------------------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 23,500 | \$ 23,500 | \$ 25,612 | \$ 2,112 |
| Total Revenue | 23,500 | 23,500 | 25,612 | 2,112 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Legislative and Executive | | | | |
| Other | 50,100 | 50,068 | 35,516 | 14,552 |
| Total Expenditures | 50,100 | 50,068 | 35,516 | 14,552 |
| Excess of Revenues Over (Under) Expenditures | (26,600) | (26,568) | (9,904) | 16,664 |
| Fund Balances (Deficit) at Beginning of Year | 256,048 | 256,048 | 256,048 | - |
| Prior Year Encumbrances Appropriated | 100 | 100 | 100 | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 229,548</u> | <u>\$ 229,580</u> | <u>\$ 246,244</u> | <u>\$ 16,664</u> |

Title Administration Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|-------------------|-------------------|-------------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 375,000 | \$ 375,000 | \$ 347,974 | \$ (27,026) |
| Interest | 150 | 150 | 282 | 132 |
| Other | - | - | 58 | 58 |
| Total Revenue | 375,150 | 375,150 | 348,314 | (26,836) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Salary and Wages | 155,709 | 196,860 | 196,860 | - |
| Fringe Benefits | 137,355 | 149,104 | 139,014 | 10,090 |
| Contractual Services | 61,000 | 61,000 | 47,866 | 13,134 |
| Supplies and Materials | 15,000 | 23,000 | 19,486 | 3,514 |
| Other | 21,000 | 21,000 | 5,205 | 15,795 |
| Total Expenditures | 390,064 | 450,964 | 408,431 | 42,533 |
| Excess of Revenues Over (Under) Expenditures | (14,914) | (75,814) | (60,117) | 15,697 |
| Fund Balances (Deficit) at Beginning of Year | 537,113 | 537,113 | 537,113 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 522,199</u> | <u>\$ 461,299</u> | <u>\$ 476,996</u> | <u>\$ 15,697</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

Unclaimed Money Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|-----------|-----------|------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$ 15,000 | \$ 15,000 | \$ 33,058 | \$ 18,058 |
| <i>Total Revenue</i> | 15,000 | 15,000 | 33,058 | 18,058 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Other | 10,000 | 10,000 | 993 | 9,007 |
| Total Other | 10,000 | 10,000 | 993 | 9,007 |
| <i>Total Expenditures</i> | 10,000 | 10,000 | 993 | 9,007 |
| Excess of Revenues Over (Under) Expenditures | 5,000 | 5,000 | 32,065 | 27,065 |
| Fund Balances (Deficit) at Beginning of Year | 90,445 | 90,445 | 90,445 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 95,445 | \$ 95,445 | \$ 122,510 | \$ 27,065 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

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ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Debt Service Funds
For the Year Ended December 31, 2018

| | Jail Bond Retirement Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|----------------------------------|-----------------|-----------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures | - | - | - | - |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | 4,057 | 4,057 | 4,057 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 4,057</u> | <u>\$ 4,057</u> | <u>\$ 4,057</u> | <u>\$ -</u> |

| | 691 Landfill Loan Retirement Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|------------------------------------------|-----------------|-----------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures | - | - | - | - |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | 1,047 | 1,047 | 1,047 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 1,047</u> | <u>\$ 1,047</u> | <u>\$ 1,047</u> | <u>\$ -</u> |

| | Beacon Bond Retirement Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|------------------------------------|-----------------|-----------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Interest | \$ - | \$ - | \$ 3 | \$ 3 |
| Total Revenue | - | - | 3 | 3 |
| Expenditures | - | - | - | - |
| Excess of Revenues Over (Under) Expenditures | - | - | 3 | 3 |
| Fund Balances (Deficit) at Beginning of Year | 2,639 | 2,639 | 2,639 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 2,639</u> | <u>\$ 2,639</u> | <u>\$ 2,642</u> | <u>\$ 3</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Debt Service Funds
For the Year Ended December 31, 2018

| | Building Renovations Fund | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------------------------------------------------------------------|----------------------------------|---------------|---------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures: | | | | |
| <i>Debt Service:</i> | | | | |
| <i>Other</i> | 1,020 | 1,020 | 871 | 149 |
| Principal Retirement | 49,000 | 49,000 | 49,000 | - |
| Interest & Fiscal Charges | 18,400 | 18,400 | 18,400 | - |
| Total Debt Service | <u>68,420</u> | <u>68,420</u> | <u>68,271</u> | <u>149</u> |
| Total Expenditures | <u>68,420</u> | <u>68,420</u> | <u>68,271</u> | <u>149</u> |
| Excess of Revenues Over (Under) Expenditures | (68,420) | (68,420) | (68,271) | 149 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 68,420 | 68,420 | 68,420 | - |
| Total Other Financing Sources (Uses) | <u>68,420</u> | <u>68,420</u> | <u>68,420</u> | <u>-</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | - | - | 149 | 149 |
| Fund Balances (Deficit) at Beginning of Year | - | - | - | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 149</u> | <u>\$ 149</u> |

| | EMA Truck Bond Retirement Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|---------------------------------------|---------------|---------------|------------------------------------------------------|
| | Budgeted | | Actual | |
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures | - | - | - | - |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | 140 | 140 | 140 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 140</u> | <u>\$ 140</u> | <u>\$ 140</u> | <u>\$ -</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Debt Service Funds
For the Year Ended December 31, 2018

| Equipment Loan Retirement Fund | | | | |
|--------------------------------------------------------------------------------------------|----------|---------|----------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures: | | | | |
| <i>Debt Service:</i> | | | | |
| Principal Retirement | 4,253 | 4,255 | - | 4,255 |
| Interest & Fiscal Charges | 106 | 104 | - | 104 |
| Total Debt Service | 4,359 | 4,359 | - | 4,359 |
| Total Expenditures | 4,359 | 4,359 | - | 4,359 |
| Excess of Revenues Over (Under) Expenditures | (4,359) | (4,359) | - | 4,359 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 4,359 | 4,359 | 4,359 | - |
| <i>Total Other Financing Sources (Uses)</i> | 4,359 | 4,359 | 4,359 | - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | - | - | 4,359 | 4,359 |
| Fund Balances (Deficit) at Beginning of Year | - | - | - | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ - | \$ - | \$ 4,359 | \$ 4,359 |

Engineer Equipment Bond Retirement Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------------------------------------------------------|----------|----------|----------|------------------------------------------------------|
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures: | | | | |
| <i>Debt Service:</i> | | | | |
| Principal Retirement | 34,511 | 34,477 | 34,477 | - |
| Interest & Fiscal Charges | 6,038 | 6,072 | 6,070 | 2 |
| Total Debt Service | 40,549 | 40,549 | 40,547 | 2 |
| Total Expenditures | 40,549 | 40,549 | 40,547 | 2 |
| Excess of Revenues Over (Under) Expenditures | (40,549) | (40,549) | (40,547) | 2 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 40,549 | 40,549 | 40,547 | (2) |
| <i>Total Other Financing Sources (Uses)</i> | 40,549 | 40,549 | 40,547 | (2) |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | - | - | - | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ - | \$ - | \$ - | \$ - |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Debt Service Funds
For the Year Ended December 31, 2018

| Plains Water Assessment Bond Retirement Fund | | | | |
|-----------------------------------------------------|----------|--------|--------|------------------------------------------------------|
| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures | - | - | - | - |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | 204 | 204 | 204 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 204 | \$ 204 | \$ 204 | \$ - |

Plains Sewer Assessment Bond Retirement Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|----------|--------|--------|------------------------------------------------------|
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures | - | - | - | - |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | 401 | 401 | 401 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 401 | \$ 401 | \$ 401 | \$ - |

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018**

County Home Improvement Fund

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

Dog Shelter Construction Fund

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

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018**

Capital Projects Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------------------------------------------------------|------------------|-----------------|-----------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$ - | \$ 103,237 | \$ 103,237 | \$ - |
| Total Revenue | - | 103,237 | 103,237 | - |
| Expenditures: | | | | |
| Capital Outlay | - | 306,693 | 306,693 | - |
| Total Expenditures | - | 306,693 | 306,693 | - |
| Excess of Revenues Over (Under) Expenditures | - | (203,456) | (203,456) | - |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | - | 182,454 | 182,454 | - |
| Total Other Financing Sources (Uses) | - | 182,454 | 182,454 | - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | - | (21,002) | (21,002) | - |
| Fund Balances (Deficit) at Beginning of Year | 24,703 | 24,703 | 24,703 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 24,703</u> | <u>\$ 3,701</u> | <u>\$ 3,701</u> | <u>\$ -</u> |

County Capital Improvement Projects Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|-------------------|-------------|-----------------|------------------------------------------------------|
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures: | | | | |
| Capital Outlay | - | 120,092 | 115,894 | 4,198 |
| Total Expenditures | - | 120,092 | 115,894 | 4,198 |
| Excess of Revenues Over (Under) Expenditures | - | (120,092) | (115,894) | 4,198 |
| Fund Balances (Deficit) at Beginning of Year | 120,092 | 120,092 | 120,092 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 120,092</u> | <u>\$ -</u> | <u>\$ 4,198</u> | <u>\$ 4,198</u> |

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018**

Beacon Capital Improvement Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|-------------------|-------------------|-------------------|------------------------------------------------------|
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures: | | | | |
| Capital Outlay | 350,000 | 350,000 | 233,301 | 116,699 |
| Total Expenditures | 350,000 | 350,000 | 233,301 | 116,699 |
| Excess of Revenues Over (Under) Expenditures | (350,000) | (350,000) | (233,301) | 116,699 |
| Fund Balances (Deficit) at Beginning of Year | 1,201,797 | 1,201,797 | 1,201,797 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 851,797</u> | <u>\$ 851,797</u> | <u>\$ 968,496</u> | <u>\$ 116,699</u> |

CR24A Bikeway ODNR Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------------------------------------------------------|-------------------|-------------------|------------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 142,000 | \$ 142,000 | \$ - | \$ (142,000) |
| Other | 45,000 | 45,000 | 48,950 | 3,950 |
| Total Revenue | 187,000 | 187,000 | 48,950 | (138,050) |
| Expenditures: | | | | |
| Capital Outlay | 45,000 | 45,000 | 18,040 | 26,960 |
| Total Expenditures | 45,000 | 45,000 | 18,040 | 26,960 |
| Excess of Revenues Over (Under) Expenditures | 142,000 | 142,000 | 30,910 | (111,090) |
| Other Financing Sources (Uses): | | | | |
| Advances - In | 46,550 | 46,550 | - | (46,550) |
| Advances - Out | - | (96,616) | (96,616) | - |
| Total Other Financing Sources (Uses) | 46,550 | (50,066) | (96,616) | (46,550) |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | 188,550 | 91,934 | (65,706) | (157,640) |
| Fund Balances (Deficit) at Beginning of Year | 143,164 | 143,164 | 143,164 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 331,714</u> | <u>\$ 235,098</u> | <u>\$ 77,458</u> | <u>\$ (157,640)</u> |

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018**

CR24A Bikeway ODOT Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|------------------|------------------|-------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 1,015,000 | \$ 1,015,000 | \$ - | \$ (1,015,000) |
| Total Revenue | 1,015,000 | 1,015,000 | - | (1,015,000) |
| Expenditures: | | | | |
| Capital Outlay | 1,015,000 | 1,015,000 | - | 1,015,000 |
| Total Expenditures | 1,015,000 | 1,015,000 | - | 1,015,000 |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | - | - | - | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Chauncey Bikeway Spur Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|-----------------|---------------|-----------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$ - | \$ - | \$ 6,000 | \$ 6,000 |
| Total Revenue | - | - | 6,000 | 6,000 |
| Expenditures: | | | | |
| Capital Outlay | - | 2,000 | 2,000 | - |
| Excess of Revenues Over (Under) Expenditures | - | (2,000) | 4,000 | 6,000 |
| Fund Balances (Deficit) at Beginning of Year | 2,313 | 2,313 | 2,313 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 2,313</u> | <u>\$ 313</u> | <u>\$ 6,313</u> | <u>\$ 6,000</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018

| | ABRT Frost Rd. ODNR Fund | | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------------------------------------------------------|---------------------------------|-------------------|------------------|------------------------------------------------------|
| | Budgeted | | | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 107,422 | \$ 107,422 | \$ 62,108 | \$ (45,314) |
| Other | 23,307 | 26,352 | 9,921 | (16,431) |
| Total Revenue | 130,729 | 133,774 | 72,029 | (61,745) |
| Expenditures: | | | | |
| Capital Outlay | 130,729 | 143,602 | 131,545 | 12,057 |
| Total Expenditures | 130,729 | 143,602 | 131,545 | 12,057 |
| Excess of Revenues Over (Under) Expenditures | - | (9,828) | (59,516) | (49,688) |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | - | 106,576 | 106,576 | - |
| Total Other Financing Sources (Uses) | - | 106,576 | 106,576 | - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | - | 96,748 | 47,060 | (49,688) |
| Fund Balances (Deficit) at Beginning of Year | 3,252 | 3,252 | 3,252 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 3,252</u> | <u>\$ 100,000</u> | <u>\$ 50,312</u> | <u>\$ (49,688)</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018

| | Safety Capital Grant Fund | | | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|----------------------------------|------------------|------------------|------------------------------------------------------|
| | Budgeted | | | |
| | Original | Final | Actual | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures | - | - | - | - |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | 77,000 | 77,000 | 77,000 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 77,000</u> | <u>\$ 77,000</u> | <u>\$ 77,000</u> | <u>\$ -</u> |

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Proprietary Funds

Nonmajor Enterprise Funds

Plains Water Revenue

To account for water services provided to individuals of the Plains Water District and the retirement of a Rural Development loan. The costs of providing the water services are financed primarily through user charges. Monthly "water construction" billings to the property owners are used to retire the Rural Development loan.

Buchtel Water Revenue

To account for water services provided to individuals of the Buchtel Water District and the retirement of an OWDA loan. The costs of providing the water services are financed primarily through user charges. Water revenues will be used to retire the OWDA loan.

Athens County Solid Waste

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

Sheriff Academy Training

To account for revenue from student fees used to operate a Law Enforcement Training Academy.

Nonmajor Internal Service Funds

Workers' Compensation

To account for funds held to pay current workers' compensation claims for the various County departments.

Employee Benefits Trust

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

Dental Self-Insurance

To account for funds held to pay for dental insurance for County employees.

JFS Self-Insurance

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

ATHENS COUNTY, OHIO
Combining Statement of Net Position
Nonmajor Enterprise Funds
December 31, 2018

| | Plains Water Revenue | Buchtel Water Revenue | Athens County Solid Waste | Sheriff Academy Training | Total Nonmajor Enterprise Funds |
|--------------------------------------------------|----------------------------|-----------------------------|---------------------------------|--------------------------------|------------------------------------------|
| Assets: | | | | | |
| <i>Current Assets:</i> | | | | | |
| Cash and Cash Equivalents | \$ 223,882 | \$ 91,162 | \$ 62 | \$ 180 | \$ 315,286 |
| Cash and Cash Equivalents in Segregated Accounts | 59,823 | 14,566 | - | - | 74,389 |
| <i>Receivables:</i> | | | | | |
| Accounts | 74,412 | 19,661 | - | - | 94,073 |
| Materials and Supplies Inventory | 86,388 | 3,089 | - | - | 89,477 |
| Prepaid Items | 5,579 | - | - | - | 5,579 |
| Total Current Assets | 450,084 | 128,478 | 62 | 180 | 578,804 |
| <i>Noncurrent Assets:</i> | | | | | |
| Nondepreciable Capital Assets | 22,241 | - | - | - | 22,241 |
| Depreciable Capital Assets, Net | 339,562 | 32,496 | - | - | 372,058 |
| Total Noncurrent Assets | 361,803 | 32,496 | - | - | 394,299 |
| Total Assets | 811,887 | 160,974 | 62 | 180 | 973,103 |
| Deferred Outflows of Resources | | | | | |
| | 35,823 | - | - | - | 35,823 |
| Liabilities: | | | | | |
| <i>Current Liabilities:</i> | | | | | |
| Accounts Payable | 11,416 | - | - | - | 11,416 |
| Contracts Payable | - | - | - | - | - |
| Accrued Wages and Benefits | 2,241 | - | - | - | 2,241 |
| Compensated Absences Payable | 3,448 | - | - | - | 3,448 |
| Interfund Payable | 190 | 294 | - | - | 484 |
| Intergovernmental Payable | 38,202 | 14,026 | - | - | 52,228 |
| Accrued Interest Payable | 129 | - | - | - | 129 |
| OWDA Loans Payable | - | 1,360 | - | - | 1,360 |
| FmHA Loans Payable | 3,800 | - | - | - | 3,800 |
| Total Current Liabilities | 59,426 | 15,680 | - | - | 75,106 |
| <i>Long-Term Liabilities:</i> | | | | | |
| Net Pension Liability | 97,316 | - | - | - | 97,316 |
| Net OPEB Liability | 65,727 | - | - | - | 65,727 |
| Compensated Absences Payable | 7,829 | - | - | - | 7,829 |
| OWDA Loans Payable | - | 40,566 | - | - | 40,566 |
| FmHA Loans Payable | 4,000 | - | - | - | 4,000 |
| Total Long-Term Liabilities | 174,872 | 40,566 | - | - | 215,438 |
| Total Liabilities | 234,298 | 56,246 | - | - | 290,544 |
| Deferred Inflows of Resources | | | | | |
| | 27,572 | - | - | - | 27,572 |
| Net Position: | | | | | |
| Net Investment in Capital Assets Unrestricted | 354,003 | (9,430) | - | - | 344,573 |
| | 231,837 | 114,158 | 62 | 180 | 346,237 |
| Total Net Position | \$ 585,840 | \$ 104,728 | \$ 62 | \$ 180 | \$ 690,810 |

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2018

| | Plains Water Revenue | Buchtel Water Revenue | Athens County Solid Waste | Sheriff Academy Training | Total Nonmajor Enterprise Funds |
|-------------------------------------------------------|----------------------------|-----------------------------|---------------------------------|--------------------------------|------------------------------------------|
| Operating Revenues: | | | | | |
| Charges for Services | \$ 707,209 | \$ 172,997 | \$ - | \$ - | \$ 880,206 |
| Special Assessments | - | 3,371 | - | - | 3,371 |
| Tap-In Fees | 8,450 | 2,000 | - | - | 10,450 |
| Other Revenues | 21,740 | 1,381 | - | - | 23,121 |
| Total Operating Revenues | 737,399 | 179,749 | - | - | 917,148 |
| Operating Expenses: | | | | | |
| Personal Services | 84,847 | - | - | - | 84,847 |
| Fringe Benefits | 44,419 | 22,633 | - | - | 67,052 |
| Contractual Services | 422,872 | 119,667 | - | - | 542,539 |
| Materials and Supplies | 301 | 8,006 | - | - | 8,307 |
| Other Expenses | 23,279 | 5,350 | - | - | 28,629 |
| Depreciation | 35,659 | 5,246 | - | - | 40,905 |
| Total Operating Expenses | 611,377 | 160,902 | - | - | 772,279 |
| Operating Income (Loss) | 126,022 | 18,847 | - | - | 144,869 |
| Non-Operating Revenues (Expenses): | | | | | |
| Interest Income | 2 | - | - | - | 2 |
| Interest and Fiscal Charges | (510) | (876) | - | - | (1,386) |
| Total Non-Operating Revenues (Expenses) | (508) | (876) | - | - | (1,384) |
| Change in Net Position | 125,514 | 17,971 | - | - | 143,485 |
| Net Position at Beginning of Year, as Restated | 460,326 | 86,757 | 62 | 180 | 547,325 |
| Net Position at End of Year | \$ 585,840 | \$ 104,728 | \$ 62 | \$ 180 | \$ 690,810 |

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For The Year Ended December 31, 2018

| | Plains Water Revenue | Buchtel Water Revenue | Athens County Solid Waste | Sheriff Academy Training | Totals |
|-----------------------------------------------------------------------------------------|----------------------------|-----------------------------|---------------------------------|--------------------------------|-------------------|
| Cash Flows from Operating Activities: | | | | | |
| Cash Received from Customers | \$715,162 | \$179,490 | \$ - | \$ - | \$ 894,652 |
| Cash Received from Other Revenues | 19,748 | 1,510 | - | - | 21,258 |
| Cash Payments for Employees | (105,179) | (22,633) | - | - | (127,812) |
| Cash Payments for Contractual Services | (448,118) | (116,155) | - | - | (564,273) |
| Cash Payments for Supplies & Materials | (39,226) | (6,829) | - | - | (46,055) |
| Cash Payments for Other Expenses | (21,352) | (5,404) | - | - | (26,756) |
| <i>Net Cash from Operating Activities</i> | 121,035 | 29,979 | - | - | 151,014 |
| Cash Flows from Capital and Related Financing Activities: | | | | | |
| Interest Paid on Bonds, Loans & Notes | (570) | (878) | - | - | (1,448) |
| Principal Retirement of Bonds, Loans & Notes | (3,600) | (2,680) | - | - | (6,280) |
| Cash Paid for Capital Assets | (6,483) | - | - | - | (6,483) |
| <i>Net Cash from Capital and Related Financing Activities</i> | (10,653) | (3,558) | - | - | (14,211) |
| Cash Flows from Investing Activities: | | | | | |
| Interest Received on Investments | 2 | - | - | - | 2 |
| <i>Net Cash from Investing Activities</i> | 2 | - | - | - | 2 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 110,384 | 26,421 | - | - | 136,805 |
| Cash and Cash Equivalents at Beginning of Year | 173,321 | 79,307 | 62 | 180 | 252,870 |
| Cash and Cash Equivalents at End of Year | <u>\$ 283,705</u> | <u>\$ 105,728</u> | <u>\$ 62</u> | <u>\$ 180</u> | <u>\$ 389,675</u> |
| Reconciliation of Operating Income to Net Cash from Operating Activities: | | | | | |
| Operating Income (Loss) | \$126,022 | \$18,847 | \$ - | \$ - | \$ 144,869 |
| Adjustments to Reconcile Operating Income to Net Cash from Operating Activities: | | | | | |
| Depreciation | 35,659 | 5,246 | - | - | 40,905 |
| <i>Changes in Assets and Liabilities:</i> | | | | | |
| (Increase) Decrease in Accounts Receivable | (605) | 1,251 | - | - | 646 |
| (Increase) Decrease in Deferred Outflows | 24,491 | - | - | - | 24,491 |
| (Increase) Decrease in Material & Supply Inventory | (76,096) | 1,177 | - | - | (74,919) |
| (Increase) Decrease in Prepaid Items | (266) | - | - | - | (266) |
| Increase (Decrease) in Accounts Payable | 3,545 | (9,303) | - | - | (5,758) |
| Increase (Decrease) in Contracts Payable | - | (1,220) | - | - | (1,220) |
| Increase (Decrease) in Accrued Wages & Benefits | 469 | - | - | - | 469 |
| Increase (Decrease) in Compensated Absences | 1,264 | - | - | - | 1,264 |
| Increase (Decrease) in Interfund Payable | (160) | (46) | - | - | (206) |
| Increase (Decrease) in Intergovernmental Payable | 8,907 | 14,027 | - | - | 22,934 |
| Increase (Decrease) in Net Pension Liability | (29,101) | - | - | - | (29,101) |
| Increase (Decrease) in Deferred Inflows | 26,906 | - | - | - | 26,906 |
| <i>Net Cash from Operating Activities</i> | <u>\$ 121,035</u> | <u>\$ 29,979</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 151,014</u> |

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2018

Plains Sewer Revenue Fund

| | Budgeted | | Actual | Variance with Final Budget Positive |
|------------------------------------------------------------------------------------------------------|----------------|------------------|------------------|-------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Special Assessments | \$ 30,000 | \$ 30,000 | \$ 24,818 | \$ (5,182) |
| Charges for Services | 404,364 | 404,364 | 428,391 | 24,027 |
| Other | - | - | 22,178 | 22,178 |
| Total Revenue | 434,364 | 434,364 | 475,387 | 41,023 |
| Expenses: | | | | |
| Salary and Wages | 64,500 | 74,500 | 71,469 | 3,031 |
| Fringe Benefits | 35,077 | 35,277 | 30,738 | 4,539 |
| Contractual Services | 279,678 | 992,576 | 791,318 | 201,258 |
| Supplies and Materials | 16,000 | 16,000 | 10,970 | 5,030 |
| Other | 16,000 | 21,643 | 21,116 | 527 |
| Debt Service: | | | | |
| Principal Retirement | 104,543 | 129,583 | 129,582 | 1 |
| Interest and Fiscal Charges | 15,776 | 15,824 | 15,820 | 4 |
| Total Expenses | 531,574 | 1,285,403 | 1,071,013 | 214,390 |
| Excess of Revenues Over (Under) Expenses | (97,210) | (851,039) | (595,626) | 255,413 |
| Other Financing Sources (Uses) | | | | |
| Proceeds of Loans | 19,800 | 741,366 | 643,048 | (98,318) |
| Total Other Fin. Sources (Uses) | 19,800 | 741,366 | 643,048 | (98,318) |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (77,410) | (109,673) | 47,422 | 157,095 |
| Fund Equity (Deficit) at Beginning of Year | 307,687 | 307,687 | 307,687 | - |
| Prior Year Encumbrances Appropriated | 63,550 | 63,550 | 63,550 | - |
| Fund Equity (Deficit) at End of Year | \$ 293,827 | \$ 261,564 | \$ 418,659 | \$ 157,095 |

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2018

Buchtel Sewer Revenue Fund

| | Budgeted | | Actual | Variance with Final Budget Positive |
|--------------------------------------------------------|----------------|----------------|----------------|-------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 186,493 | \$ 186,493 | \$ 194,668 | \$ 8,175 |
| Other | - | - | 859 | 859 |
| Total Revenue | 186,493 | 186,493 | 195,527 | 9,034 |
| Expenses: | | | | |
| Salary and Wages | 62,400 | 62,400 | 57,954 | 4,446 |
| Fringe Benefits | 10,162 | 10,162 | 9,486 | 676 |
| Contractual Services | 84,500 | 87,500 | 80,453 | 7,047 |
| Supplies and Materials | 4,000 | 4,000 | - | 4,000 |
| Other | 6,000 | 3,000 | 1,591 | 1,409 |
| Debt Service: | | | | |
| Principal Retirement | 13,500 | 13,500 | 13,500 | - |
| Interest and Fiscal Charges | 27,063 | 27,063 | 27,063 | - |
| Total Expenses | 207,625 | 207,625 | 190,047 | 17,578 |
| Excess of Revenues Over (Under) Expenses | (21,132) | (21,132) | 5,480 | 26,612 |
| Fund Equity (Deficit) at Beginning of Year as Restated | 68,759 | 68,759 | 68,759 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Equity (Deficit) at End of Year | \$ 47,627 | \$ 47,627 | \$ 74,239 | \$ 26,612 |

Plains Water Revenue Fund

| | Budgeted | | Actual | Variance with Final Budget Positive |
|--------------------------------------------|----------------|----------------|----------------|-------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 647,227 | \$ 647,227 | \$ 705,499 | \$ 58,272 |
| Interest | - | - | 2 | 2 |
| Other | - | - | 19,748 | 19,748 |
| Total Revenue | 647,227 | 647,227 | 725,249 | 78,022 |
| Expenses: | | | | |
| Salary and Wages | 80,000 | 90,000 | 83,114 | 6,886 |
| Fringe Benefits | 22,096 | 23,296 | 22,065 | 1,231 |
| Contractual Services | 515,950 | 515,450 | 448,118 | 67,332 |
| Supplies and Materials | 47,000 | 48,000 | 45,709 | 2,291 |
| Other | 16,500 | 22,500 | 21,352 | 1,148 |
| Debt Service: | | | | |
| Principal Retirement | 3,600 | 3,600 | 3,600 | - |
| Interest and Fiscal Charges | 570 | 570 | 570 | - |
| Total Expenses | 685,716 | 703,416 | 624,528 | 78,888 |
| Excess of Revenues Over (Under) Expenses | (38,489) | (56,189) | 100,721 | 156,910 |
| Fund Equity (Deficit) at Beginning of Year | 118,161 | 118,161 | 118,161 | - |
| Prior Year Encumbrances Appropriated | 5,000 | 5,000 | 5,000 | - |
| Fund Equity (Deficit) at End of Year | \$ 84,672 | \$ 66,972 | \$ 223,882 | \$ 156,910 |

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2018

Buchtel Water Revenue Fund

| | Budgeted | | Actual | Variance with Final Budget Positive |
|--------------------------------------------|----------------|----------------|----------------|-------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Special Assessments | \$ - | \$ - | \$ 3,371 | \$ 3,371 |
| Charges for Services | 152,235 | 152,235 | 174,014 | 21,779 |
| Other | - | - | 1,510 | 1,510 |
| Total Revenue | 152,235 | 152,235 | 178,895 | 26,660 |
| Expenses: | | | | |
| Salary and Wages | - | - | - | - |
| Fringe Benefits | 24,500 | 24,500 | 22,633 | 1,867 |
| Contractual Services | 105,300 | 125,300 | 116,155 | 9,145 |
| Supplies and Materials | 7,053 | 7,053 | 6,829 | 224 |
| Other | 12,672 | 11,700 | 5,404 | 6,296 |
| Debt Service: | | | | |
| Principal | 2,628 | 2,681 | 2,681 | - |
| Interest and Fiscal Charges | 932 | 879 | 878 | 1 |
| Total Expenses | 153,085 | 172,113 | 154,580 | 17,533 |
| Excess of Revenues Over (Under) Expenses | (850) | (19,878) | 24,315 | 44,193 |
| Fund Equity (Deficit) at Beginning of Year | 65,822 | 65,822 | 65,822 | - |
| Prior Year Encumbrances Appropriated | 1,025 | 1,025 | 1,025 | - |
| Fund Equity (Deficit) at End of Year | \$ 65,997 | \$ 46,969 | \$ 91,162 | \$ 44,193 |

Athens County Solid Waste Fund

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

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2018

Sheriff Academy Training Fund

| | Budgeted | | Actual | Variance with Final Budget Positive |
|--------------------------------------------|----------|--------|--------|-------------------------------------------|
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenses | - | - | - | - |
| Excess of Revenues Over (Under) Expenses | - | - | - | - |
| Fund Equity (Deficit) at Beginning of Year | 180 | 180 | 180 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Equity (Deficit) at End of Year | \$ 180 | \$ 180 | \$ 180 | \$ - |

ATHENS COUNTY, OHIO
Combining Statement of Fund Net Position
Nonmajor Internal Service Funds
December 31, 2018

| | Workers' Compensation | Employee Benefits Trust | Dental Self Insurance | JFS Self Insurance | Total Nonmajor Internal Service Funds |
|----------------------------------|--------------------------|-------------------------------|-----------------------------|--------------------------|------------------------------------------------|
| Assets: | | | | | |
| <i>Current Assets:</i> | | | | | |
| Cash and Cash Equivalents | \$ 364,481 | \$ 252,672 | \$ 31,603 | \$ 33,954 | \$ 682,710 |
| Prepaid Items | 254,114 | - | - | - | 254,114 |
| Total Current Assets | 618,595 | 252,672 | 31,603 | 33,954 | 936,824 |
| Total Assets | 618,595 | 252,672 | 31,603 | 33,954 | 936,824 |
| Liabilities: | | | | | |
| <i>Current Liabilities:</i> | | | | | |
| Accounts Payable | 4,928 | - | - | - | 4,928 |
| Intergovernmental Payable | 24,408 | - | - | - | 24,408 |
| Total Current Liabilities | 29,336 | - | - | - | 29,336 |
| Total Liabilities | 29,336 | - | - | - | 29,336 |
| Net Position: | | | | | |
| Unrestricted | 589,259 | 252,672 | 31,603 | 33,954 | 907,488 |
| Total Net Position | \$ 589,259 | \$ 252,672 | \$ 31,603 | \$ 33,954 | \$ 907,488 |

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ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenses & Changes in Fund Net Position
Nonmajor Internal Service Funds
For the Year Ended December 31, 2018

| | Workers' Compensation | Employee Benefits Trust | Dental Self Insurance | JFS Self Insurance | Total Nonmajor Internal Service Funds |
|------------------------------------------------|--------------------------|-------------------------------|-----------------------------|--------------------------|------------------------------------------------|
| Operating Revenues: | | | | | |
| Other Revenues | \$ 619,072 | \$ 12,012 | \$ 248,554 | \$ 100,000 | \$ 979,638 |
| Total Operating Revenues | 619,072 | 12,012 | 248,554 | 100,000 | 979,638 |
| Operating Expenses: | | | | | |
| Personal Services | - | 3,999 | - | - | 3,999 |
| Fringe Benefits | 437,063 | 58 | 256,179 | 114,919 | 808,219 |
| Other Expenses | - | 8,012 | - | - | 8,012 |
| Total Operating Expenses | 437,063 | 12,069 | 256,179 | 114,919 | 820,230 |
| Operating Income (Loss) | 182,009 | (57) | (7,625) | (14,919) | 159,408 |
| Non-Operating Revenues (Expenses): | | | | | |
| Interest Income | - | 6,965 | - | - | 6,965 |
| Total Non-Operating Revenues (Expenses) | - | 6,965 | - | - | 6,965 |
| Change in Net Position | 182,009 | 6,908 | (7,625) | (14,919) | 166,373 |
| Net Position at Beginning of Year | 407,250 | 245,764 | 39,228 | 48,873 | 741,115 |
| Net Position at End of Year | \$ 589,259 | \$ 252,672 | \$ 31,603 | \$ 33,954 | \$ 907,488 |

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For The Year Ended December 31, 2018

| | Workers' Compensation | Employee Benefits Trust | Dental Self Insurance | JFS Self Insurance | Totals |
|-----------------------------------------------------------------------------------------|--------------------------|-------------------------------|--------------------------|-----------------------|-------------------|
| Cash Flows from Operating Activities: | | | | | |
| Cash Received from Other Revenues | \$ 619,072 | \$ 12,012 | \$ 248,554 | \$ 100,000 | \$ 979,638 |
| Cash Payments for Employees | (351,402) | (4,057) | (256,179) | (114,919) | (726,557) |
| Cash Payments for Other Expenses | - | (8,012) | - | - | (8,012) |
| <i>Net Cash from Operating Activities</i> | 267,670 | (57) | (7,625) | (14,919) | 245,069 |
| Cash Flows from Investing Activities: | | | | | |
| Interest Received on Investments | - | 6,965 | - | - | 6,965 |
| <i>Net Cash from Investing Activities</i> | - | 6,965 | - | - | 6,965 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 267,670 | 6,908 | (7,625) | (14,919) | 252,034 |
| Cash and Cash Equivalents at Beginning of Year | 96,811 | 245,764 | 39,228 | 48,873 | 430,676 |
| Cash and Cash Equivalents at End of Year | <u>\$ 364,481</u> | <u>\$ 252,672</u> | <u>\$ 31,603</u> | <u>\$ 33,954</u> | <u>\$ 682,710</u> |
| Reconciliation of Operating Income to Net Cash from Operating Activities: | | | | | |
| Operating Income (Loss) | \$ 182,009 | \$ (57) | \$ (7,625) | \$ (14,919) | \$ 159,408 |
| Adjustments to Reconcile Operating Income to Net Cash from Operating Activities: | | | | | |
| Changes in Assets & Liabilities: | | | | | |
| (Increase) Decrease in Prepaid Items | 65,706 | - | - | - | 65,706 |
| Increase (Decrease) in Accounts Payable | 4,928 | - | - | - | 4,928 |
| Increase (Decrease) in Contracts Payable | (9,381) | - | - | - | (9,381) |
| Increase (Decrease) in Intergovernmental Payable | 24,408 | - | - | - | 24,408 |
| <i>Net Cash from Operating Activities</i> | <u>\$ 267,670</u> | <u>\$ (57)</u> | <u>\$ (7,625)</u> | <u>\$ (14,919)</u> | <u>\$ 245,069</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Internal Service Funds
For the Year Ended December 31, 2018

Workers' Compensation Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|------------|------------|------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$ 350,000 | \$ 350,000 | \$ 619,072 | \$ 269,072 |
| Total Revenue | 350,000 | 350,000 | 619,072 | 269,072 |
| Expenses: | | | | |
| Fringe Benefits | 120,000 | 354,114 | 351,402 | 2,712 |
| Total Expenses | 120,000 | 354,114 | 351,402 | 2,712 |
| Excess of Revenues Over (Under) Expenses | 230,000 | (4,114) | 267,670 | 271,784 |
| Fund Equity (Deficit) at Beginning of Year | 96,811 | 96,811 | 96,811 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Equity (Deficit) at End of Year | \$ 326,811 | \$ 92,697 | \$ 364,481 | \$ 271,784 |

Employee Benefits Trust Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|------------|------------|------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$ 15,000 | \$ 15,000 | \$ 12,012 | \$ (2,988) |
| Interest | - | - | 6,736 | 6,736 |
| Total Revenue | 15,000 | 15,000 | 18,748 | 3,748 |
| Expenses: | | | | |
| Salary and Wages | 4,000 | 4,000 | 3,999 | 1 |
| Fringe Benefits | 58 | 58 | 58 | - |
| Other | 10,000 | 10,000 | 8,011 | 1,989 |
| Total Expense | 14,058 | 14,058 | 12,068 | 1,990 |
| Excess of Revenues Over (Under) Expenses | 942 | 942 | 6,680 | 5,738 |
| Fund Equity (Deficit) at Beginning of Year | 245,489 | 245,489 | 245,489 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Equity (Deficit) at End of Year | \$ 246,431 | \$ 246,431 | \$ 252,169 | \$ 5,738 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Internal Service Funds
For the Year Ended December 31, 2018

Dental Self Insurance Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|------------|------------|------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$ 290,000 | \$ 290,000 | \$ 248,554 | \$ (41,446) |
| Total Revenue | 290,000 | 290,000 | 248,554 | (41,446) |
| Expenses: | | | | |
| Fringe Benefits | 260,800 | 261,800 | 256,179 | 5,621 |
| Total Expenses | 260,800 | 261,800 | 256,179 | 5,621 |
| Excess of Revenues Over (Under) Expenses | 29,200 | 28,200 | (7,625) | (35,825) |
| Fund Equity (Deficit) at Beginning of Year | 39,228 | 39,228 | 39,228 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Equity (Deficit) at End of Year | \$ 68,428 | \$ 67,428 | \$ 31,603 | \$ (35,825) |

JFS Self Insurance Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|------------|------------|------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$ 130,000 | \$ 130,000 | \$ 100,000 | \$ (30,000) |
| Total Revenue | 130,000 | 130,000 | 100,000 | (30,000) |
| Expenses: | | | | |
| Fringe Benefits | 130,000 | 130,000 | 114,918 | 15,082 |
| Total Expenses | 130,000 | 130,000 | 114,918 | 15,082 |
| Excess of Revenues Over (Under) Expenses | - | - | (14,918) | (14,918) |
| Fund Equity (Deficit) at Beginning of Year | 48,872 | 48,872 | 48,872 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Equity (Deficit) at End of Year | \$ 48,872 | \$ 48,872 | \$ 33,954 | \$ (14,918) |

ATHENS COUNTY, OHIO

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

Ruth Dye Trust

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

Spay and Neuter Donations Trust

To account for donations held in trust for the purpose of helping the dog owners of Athens to spay or neuter their dogs.

Sheriff's Explorers Trust

To account for donations held in trust for the purpose of helping children with the costs of being in the Athens County Sheriff's Explorers, a part of the Boy Scouts of America.

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.

Agency Funds

Health District

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

Alcohol Drug Addiction and Mental Health Board (317 Board)

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

Soil Conservation

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

Athens County Children Services Agency

To account for federal funds received from the state to be used by the Athens County Children Services for various services.

Help Me Grow

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

Family and Children First Council (FCFC)

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

ATHENS COUNTY, OHIO

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.

Law Enforcement Agency

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

Athens-Hocking Solid Waste District Agency

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

Insurance Agency

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

Payroll Agency

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

County Court Agency

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

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

County Sheriff Agency

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

State Fees Agency

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

Regional Planning Commission

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

Athens County Recycling

To account for personnel expenses provided to the Athens-Hocking Recycling Center.

Athens County Pass Through Grants

To account for grants that pass through Athens County from the state to other entities.

Athens County Library

To account for a county-wide property tax levy, property tax revenues to be used by the Athens County Public Library system.

ATHENS COUNTY, OHIO
Combining Statement of Fiduciary Net Position
Private Purpose Trust Funds
December 31, 2018

| | Ruth Dye Trust | Spay and Neuter Donations Trust | Sheriff's Explorers Trust | Children Services Trust | Ida Brooks Trust | Totals |
|----------------------------------------------------------|-------------------|------------------------------------------|---------------------------------|-------------------------------|---------------------|------------------|
| <u>Assets:</u> | | | | | | |
| Cash and Cash Equivalents | \$ 10 | \$ 20,897 | \$ 581 | \$ 5 | \$ 84 | \$ 21,577 |
| Cash In Segregated Accounts | - | - | - | - | 113 | 113 |
| <i>Total Assets</i> | <u>10</u> | <u>20,897</u> | <u>581</u> | <u>5</u> | <u>197</u> | <u>21,690</u> |
| <u>Net Position:</u> | | | | | | |
| Held in Trust for Other Individuals and Organizations | 10 | 20,897 | 581 | 5 | 197 | 21,690 |
| <i>Total Net Position</i> | <u>\$ 10</u> | <u>\$ 20,897</u> | <u>\$ 581</u> | <u>\$ 5</u> | <u>\$ 197</u> | <u>\$ 21,690</u> |

ATHENS COUNTY, OHIO
Combining Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2018

| | Ruth Dye Trust | Spay and Neuter Donations Trust | Sheriff's Explorers Trust | Children Services Trust | Ida Brooks Trust | Totals |
|------------------------------------------------|-------------------|------------------------------------------|---------------------------------|-------------------------------|---------------------|------------------|
| <u>Additions:</u> | | | | | | |
| Interest | \$ - | \$ - | \$ - | \$ 1 | \$ - | \$ 1 |
| Other | - | 26,007 | - | - | 5 | 26,012 |
| <i>Total Additions</i> | <u>-</u> | <u>26,007</u> | <u>-</u> | <u>1</u> | <u>5</u> | <u>26,013</u> |
| <u>Deductions</u> | | | | | | |
| | <u>-</u> | <u>19,059</u> | <u>717</u> | <u>4,000</u> | <u>5</u> | <u>23,781</u> |
| Excess of Additions Over (Under) Deductions | - | 6,948 | (717) | (3,999) | - | 2,232 |
| <u>Other Financing Sources:</u> | | | | | | |
| Transfers - In | - | - | - | 1,175 | - | 1,175 |
| <i>Total Other Sources</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,175</u> | <u>-</u> | <u>1,175</u> |
| Change in Net Position | - | 6,948 | (717) | (2,824) | - | 3,407 |
| Net Position at Beginning of Year | 10 | 13,949 | 1,298 | 2,829 | 197 | 18,283 |
| Net Position at End of Year | <u>\$ 10</u> | <u>\$ 20,897</u> | <u>\$ 581</u> | <u>\$ 5</u> | <u>\$ 197</u> | <u>\$ 21,690</u> |

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Private Purpose Trust Funds
For the Year Ended December 31, 2018**

Ruth Dye Trust Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|--------------|--------------|--------------|------------------------------------------------------|
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures | - | - | - | - |
| Excess of Revenues Over (Under) Expenditures | - | - | - | - |
| Fund Balances (Deficit) at Beginning of Year | 10 | 10 | 10 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 10</u> | <u>\$ 10</u> | <u>\$ 10</u> | <u>\$ -</u> |

Spay and Neuter Donations Trust Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|------------------|-------------|------------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$ - | \$ 23,518 | \$ 26,007 | \$ 2,489 |
| Total Revenue | - | 23,518 | 26,007 | 2,489 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Health | | | | |
| Other | 1,000 | 38,672 | 20,264 | 18,408 |
| Total Health | 1,000 | 38,672 | 20,264 | 18,408 |
| Total Expenditures | 1,000 | 38,672 | 20,264 | 18,408 |
| Excess of Revenues Over (Under) Expenditures | (1,000) | (15,154) | 5,743 | 20,897 |
| Fund Balances (Deficit) at Beginning of Year | 15,154 | 15,154 | 15,154 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 14,154</u> | <u>\$ -</u> | <u>\$ 20,897</u> | <u>\$ 20,897</u> |

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Private Purpose Trust Funds
For the Year Ended December 31, 2018**

Sheriff's Explorers Trust Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|-----------------|---------------|---------------|------------------------------------------------------|
| | Original | Final | | |
| Revenue | \$ - | \$ - | \$ - | \$ - |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Other | - | 750 | 717 | 33 |
| Total Human Services | - | 750 | 717 | 33 |
| Total Expenditures | - | 750 | 717 | 33 |
| Excess of Revenues Over (Under) Expenditures | - | (750) | (717) | 33 |
| Fund Balances (Deficit) at Beginning of Year | 1,298 | 1,298 | 1,298 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 1,298</u> | <u>\$ 548</u> | <u>\$ 581</u> | <u>\$ 33</u> |

Children Services Trust Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------------------------------------------------------|-----------------|-----------------|-------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Interest | \$ - | \$ - | \$ 1 | \$ 1 |
| Other | 4,000 | 4,000 | - | (4,000) |
| Total Revenue | 4,000 | 4,000 | 1 | (3,999) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Other | 4,000 | 4,000 | 4,000 | - |
| Total Human Services | 4,000 | 4,000 | 4,000 | - |
| Total Expenditures | 4,000 | 4,000 | 4,000 | - |
| Excess of Revenues Over (Under) Expenditures | - | - | (3,999) | (3,999) |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | - | - | 1,175 | 1,175 |
| Total Other Financing Sources (Uses) | - | - | 1,175 | 1,175 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | - | - | (2,824) | (2,824) |
| Fund Balances (Deficit) at Beginning of Year | 2,829 | 2,829 | 2,829 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | <u>\$ 2,829</u> | <u>\$ 2,829</u> | <u>\$ 5</u> | <u>\$ (2,824)</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Private Purpose Trust Funds
For the Year Ended December 31, 2018

Ida Brooks Trust Fund

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|----------|-------|--------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$ 5 | \$ 5 | \$ - | \$ (5) |
| <i>Total Revenue</i> | 5 | 5 | - | (5) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Other | 10 | 10 | - | 10 |
| Total Human Services | 10 | 10 | - | 10 |
| <i>Total Expenditures</i> | 10 | 10 | - | 10 |
| Excess of Revenues Over (Under) Expenditures | (5) | (5) | - | 5 |
| Fund Balances (Deficit) at Beginning of Year | 84 | 84 | 84 | - |
| Prior Year Encumbrances Appropriated | - | - | - | - |
| Fund Balances (Deficit) at End of Year | \$ 79 | \$ 79 | \$ 84 | \$ 5 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Private Purpose Trust Funds
For the Year Ended December 31, 2018

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ATHENS COUNTY, OHIO

Combining Statement of Changes In Assets & Liabilities

All Agency Funds

For the Year Ended December 31, 2018

| | Balance As Restated 01/01/18 | Additions | Reductions | Balance 12/31/18 |
|------------------------------------------------------|------------------------------------|---------------|--------------|---------------------|
| <u>Health District</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 1,946,390 | \$ 2,847,671 | \$ 2,640,126 | \$ 2,153,935 |
| Intergovernmental Receivable | 50,158 | 39,593 | 50,158 | 39,593 |
| <i>Total Assets</i> | \$ 1,996,548 | \$ 2,887,264 | \$ 2,690,284 | \$ 2,193,528 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$ 1,996,548 | \$ 2,887,264 | \$ 2,690,284 | \$ 2,193,528 |
| <i>Total Liabilities</i> | \$ 1,996,548 | \$ 2,887,264 | \$ 2,690,284 | \$ 2,193,528 |
| <u>ADA Mental Health</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 4,071,060 | \$ 9,971,710 | \$ 9,789,069 | \$ 4,253,701 |
| Intergovernmental Receivable | 196,824 | 192,546 | 196,824 | 192,546 |
| <i>Total Assets</i> | \$ 4,267,884 | \$ 10,164,256 | \$ 9,985,893 | \$ 4,446,247 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$ 4,267,884 | \$ 10,164,256 | \$ 9,985,893 | \$ 4,446,247 |
| <i>Total Liabilities</i> | \$ 4,267,884 | \$ 10,164,256 | \$ 9,985,893 | \$ 4,446,247 |
| <u>Soil Conservation</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 138,826 | \$ 296,067 | \$ 249,617 | \$ 185,276 |
| <i>Total Assets</i> | \$ 138,826 | \$ 296,067 | \$ 249,617 | \$ 185,276 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$ 138,826 | \$ 296,067 | \$ 249,617 | \$ 185,276 |
| <i>Total Liabilities</i> | \$ 138,826 | \$ 296,067 | \$ 249,617 | \$ 185,276 |
| <u>Athens County Children Services Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 41,047 | \$ 42,261 | \$ 43,226 | \$ 40,082 |
| <i>Total Assets</i> | \$ 41,047 | \$ 42,261 | \$ 43,226 | \$ 40,082 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$ 41,047 | \$ 42,261 | \$ 43,226 | \$ 40,082 |
| <i>Total Liabilities</i> | \$ 41,047 | \$ 42,261 | \$ 43,226 | \$ 40,082 |
| <u>Help Me Grow</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 68,025 | \$ 79,513 | \$ 79,513 | \$ 68,025 |
| <i>Total Assets</i> | \$ 68,025 | \$ 79,513 | \$ 79,513 | \$ 68,025 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$ 68,025 | \$ 79,513 | \$ 79,513 | \$ 68,025 |
| <i>Total Liabilities</i> | \$ 68,025 | \$ 79,513 | \$ 79,513 | \$ 68,025 |

Continued

ATHENS COUNTY, OHIO

Combining Statement of Changes In Assets & Liabilities

All Agency Funds

For the Year Ended December 31, 2018

| | Balance As Restated 01/01/18 | Additions | Reductions | Balance 12/31/18 |
|-----------------------------------------------------------|------------------------------------|----------------|----------------|---------------------|
| <u>Family and Children First Council</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 346,297 | \$ 232,966 | \$ 161,697 | \$ 417,566 |
| <i>Total Assets</i> | \$ 346,297 | \$ 232,966 | \$ 161,697 | \$ 417,566 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$ 346,297 | \$ 232,966 | \$ 161,697 | \$ 417,566 |
| <i>Total Liabilities</i> | \$ 346,297 | \$ 232,966 | \$ 161,697 | \$ 417,566 |
| <u>Undivided Tax Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 4,109,113 | \$ 66,451,758 | \$ 66,908,734 | \$ 3,652,137 |
| Property Taxes Receivable | 47,581,791 | 50,825,317 | 47,581,791 | 50,825,317 |
| Special Assessments Receivable | 2,252,857 | 2,474,040 | 2,252,857 | 2,474,040 |
| Intergovernmental Receivable | 2,445,730 | 2,462,883 | 2,445,730 | 2,462,883 |
| <i>Total Assets</i> | \$ 56,389,491 | \$ 122,213,998 | \$ 119,189,112 | \$ 59,414,377 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$ 56,389,491 | \$ 122,213,998 | \$ 119,189,112 | \$ 59,414,377 |
| <i>Total Liabilities</i> | \$ 56,389,491 | \$ 122,213,998 | \$ 119,189,112 | \$ 59,414,377 |
| <u>S.E.O. (Southeast Ohio) Correctional Center</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 546,195 | \$ 2,583,602 | \$ 2,729,326 | \$ 400,471 |
| <i>Total Assets</i> | \$ 546,195 | \$ 2,583,602 | \$ 2,729,326 | \$ 400,471 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$ 546,195 | \$ 2,583,602 | \$ 2,729,326 | \$ 400,471 |
| <i>Total Liabilities</i> | \$ 546,195 | \$ 2,583,602 | \$ 2,729,326 | \$ 400,471 |
| <u>Law Enforcement Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 25,319 | \$ 83,267 | \$ 84,078 | \$ 24,508 |
| Cash and Cash Equivalents in Segregated Accounts | 54,373 | 53,707 | 59,333 | 48,747 |
| <i>Total Assets</i> | \$ 79,692 | \$ 136,974 | \$ 143,411 | \$ 73,255 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$ 79,692 | \$ 136,974 | \$ 143,411 | \$ 73,255 |
| <i>Total Liabilities</i> | \$ 79,692 | \$ 136,974 | \$ 143,411 | \$ 73,255 |
| <u>Athens-Hocking Solid Waste District Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 887,713 | \$ 556,259 | \$ 559,544 | \$ 884,428 |
| <i>Total Assets</i> | \$ 887,713 | \$ 556,259 | \$ 559,544 | \$ 884,428 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$ 887,713 | \$ 556,259 | \$ 559,544 | \$ 884,428 |
| <i>Total Liabilities</i> | \$ 887,713 | \$ 556,259 | \$ 559,544 | \$ 884,428 |

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2018

| | Balance As Restated 01/01/18 | Additions | Reductions | Balance 12/31/18 |
|-----------------------------------------------------|------------------------------------|----------------------|----------------------|---------------------|
| <u>Insurance Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 16,266 | \$ 4,995 | \$ 7,813 | \$ 13,448 |
| <i>Total Assets</i> | <u>\$ 16,266</u> | <u>\$ 4,995</u> | <u>\$ 7,813</u> | <u>\$ 13,448</u> |
| Liabilities: | | | | |
| Deposits Held and Due to Others | \$ 16,266 | \$ 4,995 | \$ 7,813 | \$ 13,448 |
| <i>Total Liabilities</i> | <u>\$ 16,266</u> | <u>\$ 4,995</u> | <u>\$ 7,813</u> | <u>\$ 13,448</u> |
| <u>Payroll Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 972 | \$ 26,670,927 | \$ 26,670,927 | \$ 972 |
| <i>Total Assets</i> | <u>\$ 972</u> | <u>\$ 26,670,927</u> | <u>\$ 26,670,927</u> | <u>\$ 972</u> |
| Liabilities: | | | | |
| Intergovernmental Payable | \$ 972 | \$ 26,670,927 | \$ 26,670,927 | \$ 972 |
| <i>Total Liabilities</i> | <u>\$ 972</u> | <u>\$ 26,670,927</u> | <u>\$ 26,670,927</u> | <u>\$ 972</u> |
| <u>County Court Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$ 365,716 | \$ 7,503,521 | \$ 7,553,950 | \$ 315,287 |
| <i>Total Assets</i> | <u>\$ 365,716</u> | <u>\$ 7,503,521</u> | <u>\$ 7,553,950</u> | <u>\$ 315,287</u> |
| Liabilities: | | | | |
| Interfund Payable | \$ - | \$ 920,784 | \$ 920,784 | \$ - |
| Intergovernmental Payable | - | 5,673,114 | 5,655,968 | 17,146 |
| Deposits Held and Due to Others | 2,245 | 7,932 | 2,524 | 7,653 |
| Undistributed Monies | 363,471 | 901,691 | 974,674 | 290,488 |
| <i>Total Liabilities</i> | <u>\$ 365,716</u> | <u>\$ 7,503,521</u> | <u>\$ 7,553,950</u> | <u>\$ 315,287</u> |
| <u>County Sheriff Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 682 | \$ - | \$ - | \$ 682 |
| Cash and Cash Equivalents in Segregated Accounts | 131,144 | 796,249 | 839,602 | 87,791 |
| <i>Total Assets</i> | <u>\$ 131,826</u> | <u>\$ 796,249</u> | <u>\$ 839,602</u> | <u>\$ 88,473</u> |
| Liabilities: | | | | |
| Interfund Payable | \$ - | \$ 3,162 | \$ 3,162 | \$ - |
| Deposits Held and Due to Others | 131,826 | 793,087 | 836,440 | 88,473 |
| <i>Total Liabilities</i> | <u>\$ 131,826</u> | <u>\$ 796,249</u> | <u>\$ 839,602</u> | <u>\$ 88,473</u> |

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2018

| | Balance As Restated 01/01/18 | Additions | Reductions | Balance 12/31/18 |
|-----------------------------------------------------|------------------------------------|-------------------|-------------------|---------------------|
| <u>State Fees Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 44,601 | \$ 183,779 | \$ 180,360 | \$ 48,020 |
| Cash and Cash Equivalents in Segregated Accounts | 98 | 107 | 98 | 107 |
| <i>Total Assets</i> | <u>\$ 44,699</u> | <u>\$ 183,886</u> | <u>\$ 180,458</u> | <u>\$ 48,127</u> |
| Liabilities: | | | | |
| Intergovernmental Payable | \$ 44,699 | \$ 183,886 | \$ 180,458 | \$ 48,127 |
| <i>Total Liabilities</i> | <u>\$ 44,699</u> | <u>\$ 183,886</u> | <u>\$ 180,458</u> | <u>\$ 48,127</u> |
| <u>Regional Planning Commission</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 39,208 | \$ 83,825 | \$ 79,025 | \$ 44,008 |
| <i>Total Assets</i> | <u>\$ 39,208</u> | <u>\$ 83,825</u> | <u>\$ 79,025</u> | <u>\$ 44,008</u> |
| Liabilities: | | | | |
| Intergovernmental Payable | \$ 39,208 | \$ 83,825 | \$ 79,025 | \$ 44,008 |
| <i>Total Liabilities</i> | <u>\$ 39,208</u> | <u>\$ 83,825</u> | <u>\$ 79,025</u> | <u>\$ 44,008</u> |
| <u>Athens County Recycling</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 9,296 | \$ 103,369 | \$ 100,524 | \$ 12,141 |
| <i>Total Assets</i> | <u>\$ 9,296</u> | <u>\$ 103,369</u> | <u>\$ 100,524</u> | <u>\$ 12,141</u> |
| Liabilities: | | | | |
| Intergovernmental Payable | \$ 9,296 | \$ 103,369 | \$ 100,524 | \$ 12,141 |
| <i>Total Liabilities</i> | <u>\$ 9,296</u> | <u>\$ 103,369</u> | <u>\$ 100,524</u> | <u>\$ 12,141</u> |
| <u>Athens County Pass Through Grants</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ - | \$ 86,679 | \$ 86,679 | \$ - |
| <i>Total Assets</i> | <u>\$ -</u> | <u>\$ 86,679</u> | <u>\$ 86,679</u> | <u>\$ -</u> |
| Liabilities: | | | | |
| Intergovernmental Payable | \$ - | \$ 86,679 | \$ 86,679 | \$ - |
| <i>Total Liabilities</i> | <u>\$ -</u> | <u>\$ 86,679</u> | <u>\$ 86,679</u> | <u>\$ -</u> |

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2018

| | Balance As Restated 01/01/18 | Additions | Reductions | Balance 12/31/18 |
|-----------------------------------------------------|------------------------------------|-----------------------|-----------------------|----------------------|
| <u>Athens County Library</u> | | | | |
| Assets: | | | | |
| Intergovernmental Receivable | \$ 13,743 | \$ 1,062,564 | \$ 1,063,775 | \$ 12,532 |
| <i>Total Assets</i> | <u>\$ 13,743</u> | <u>\$ 1,062,564</u> | <u>\$ 1,063,775</u> | <u>\$ 12,532</u> |
| Liabilities: | | | | |
| Intergovernmental Payable | \$ 13,743 | \$ 1,062,564 | \$ 1,063,775 | \$ 12,532 |
| <i>Total Liabilities</i> | <u>\$ 13,743</u> | <u>\$ 1,062,564</u> | <u>\$ 1,063,775</u> | <u>\$ 12,532</u> |
| <u>Total All Agency Funds</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 12,291,010 | \$ 110,278,648 | \$ 110,370,258 | \$ 12,199,400 |
| Cash and Cash Equivalents in Segregated Accounts | 551,331 | 8,353,584 | 8,452,983 | 451,932 |
| Property Taxes Receivable | 47,581,791 | 50,825,317 | 47,581,791 | 50,825,317 |
| Special Assessments Receivable | 2,252,857 | 2,474,040 | 2,252,857 | 2,474,040 |
| Intergovernmental Receivable | 2,706,455 | 3,757,586 | 3,756,487 | 2,707,554 |
| <i>Total Assets</i> | <u>\$ 65,383,444</u> | <u>\$ 175,689,175</u> | <u>\$ 172,414,376</u> | <u>\$ 68,658,243</u> |
| Liabilities: | | | | |
| Interfund Payable | \$ - | \$ 923,946 | \$ 923,946 | \$ - |
| Intergovernmental Payable | 64,869,636 | 173,057,524 | 169,668,979 | 68,258,181 |
| Deposits Held and Due to Others | 150,337 | 806,014 | 846,777 | 109,574 |
| Undistributed Monies | 363,471 | 901,691 | 974,674 | 290,488 |
| <i>Total Liabilities</i> | <u>\$ 65,383,444</u> | <u>\$ 175,689,175</u> | <u>\$ 172,414,376</u> | <u>\$ 68,658,243</u> |

Statistical Section



Photos: Jim Downard

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Statistical Section

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

Contents

Tables

Financial Trends

1-4

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

Revenue Capacity

5-8

These tables contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant sources of property tax revenue.

Debt Capacity

9-13

These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Economic and Demographic Information

14-15

These tables offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

Operating Information

16-18

These tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Miscellaneous Information

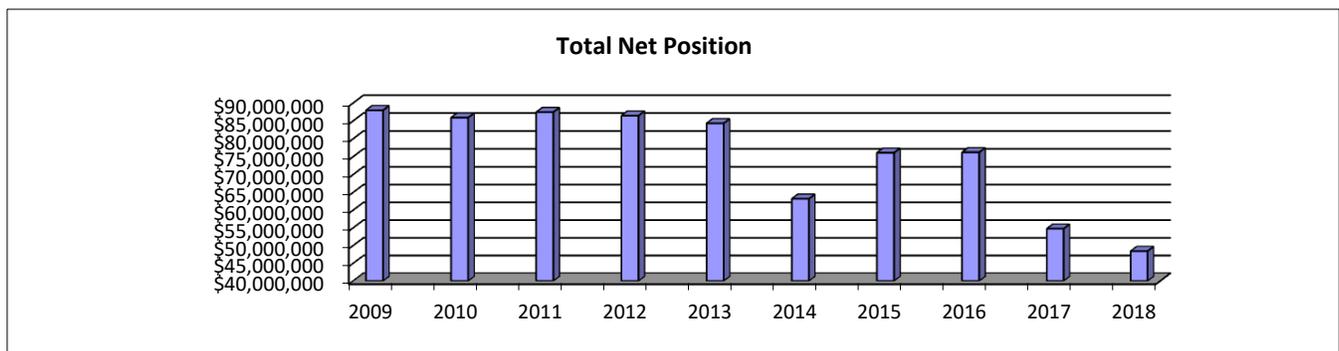
19-22

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

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year.

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

| | 2009 | 2010 | 2011 | 2012 |
|----------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Governmental Activities | | | | |
| Net Investment in Capital Assets | \$ 61,155,336 | \$ 60,017,787 | \$ 58,927,403 | \$ 57,263,128 |
| Restricted for: | | | | |
| Job and Family Services | 796,720 | 728,301 | 754,825 | 695,224 |
| Road and Bridge Services | 2,609,225 | 2,812,526 | 2,678,368 | 3,155,856 |
| Children Services | 4,672,808 | 5,142,144 | 5,659,919 | 4,164,009 |
| Developmental Disabilities Services | 6,113,671 | 5,287,357 | 4,872,193 | 5,290,013 |
| Ambulance Services | 923,167 | 633,101 | 1,390,658 | 1,831,956 |
| Capital Projects | 377,431 | 383,892 | 1,483,892 | 1,930,692 |
| General Government: | | | | |
| Legislative and Executive | 778,790 | 841,048 | 1,098,062 | 866,346 |
| Judicial | 295,585 | 136,868 | 232,445 | 247,103 |
| Public Safety | 1,674,412 | 1,742,657 | 1,809,236 | 1,765,184 |
| Public Works | 148,989 | 226,519 | 517,323 | 609,096 |
| Health | 871,600 | 896,073 | 979,354 | 1,045,127 |
| Human Services | 1,015,282 | 661,828 | 567,168 | 755,410 |
| Consevation and Recreation | 990 | 990 | 8,738 | 7,191 |
| Economic Development and Assistance | 809,442 | 668,945 | 632,456 | 632,481 |
| Unrestricted (Deficit) | (114,034) | 226,785 | 212,352 | 684,030 |
| Total Governmental Activities Net Position | <u>82,129,414</u> | <u>80,406,821</u> | <u>81,824,392</u> | <u>80,942,846</u> |
| Business-Type Activities | | | | |
| Net Investment in Capital Assets | 3,894,126 | 3,808,111 | 3,672,521 | 3,599,584 |
| Unrestricted (Deficit) | 1,919,196 | 1,968,269 | 1,936,727 | 1,906,792 |
| Total Business-Type Activities Net Position | <u>5,813,322</u> | <u>5,776,380</u> | <u>5,609,248</u> | <u>5,506,376</u> |
| Primary Government | | | | |
| Net Investment in Capital Assets | 65,049,462 | 63,825,898 | 62,599,924 | 60,862,712 |
| Restricted | 21,088,112 | 20,162,249 | 22,684,637 | 22,995,688 |
| Unrestricted (Deficit) | 1,805,162 | 1,911,643 | 2,149,079 | 2,590,822 |
| Total Primary Government Net Position | <u>\$ 87,942,736</u> | <u>\$ 85,899,790</u> | <u>\$ 87,433,640</u> | <u>\$ 86,449,222</u> |



| 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 55,619,382 | \$ 53,505,272 | \$ 65,257,011 | \$ 64,726,175 | \$ 63,962,662 | \$ 63,190,845 |
| 652,291 | 1,148,680 | 1,528,571 | 1,754,276 | 2,109,690 | 2,166,528 |
| 2,875,047 | 2,687,027 | 2,707,722 | 3,000,769 | 2,863,488 | 3,416,407 |
| 3,786,610 | 2,397,026 | 1,693,542 | 1,473,252 | 3,082,294 | 3,161,320 |
| 4,451,033 | 4,375,035 | 4,177,780 | 5,242,969 | 5,439,098 | 5,290,646 |
| 1,676,085 | 1,790,519 | 2,064,035 | 2,281,045 | 2,798,452 | 2,452,567 |
| 2,028,740 | 3,009,321 | 3,499,111 | 3,233,340 | 1,513,185 | 1,114,854 |
| 854,022 | 811,022 | 862,787 | 995,340 | 1,158,704 | 1,152,894 |
| 225,914 | 230,180 | 269,411 | 252,810 | 249,386 | 346,352 |
| 2,084,375 | 1,986,114 | 1,830,347 | 1,606,056 | 1,808,711 | 1,979,032 |
| 626,762 | 665,768 | 458,575 | 152,783 | 175,921 | 47,495 |
| 1,077,607 | 1,155,073 | 1,223,925 | 1,249,536 | 1,275,754 | 1,275,988 |
| 874,715 | 851,977 | 1,120,985 | 1,505,217 | 1,252,346 | 764,798 |
| 8,636 | 45,345 | 50,899 | 31,252 | 31,752 | 31,472 |
| 617,840 | 614,015 | 607,678 | 493,026 | 505,714 | 451,479 |
| 1,469,666 | (17,093,260) | (16,136,125) | (16,667,726) | (38,280,670) | (43,272,271) |
| <u>78,928,725</u> | <u>58,179,114</u> | <u>71,216,254</u> | <u>71,330,120</u> | <u>49,946,487</u> | <u>43,570,406</u> |
| 3,573,885 | 3,732,270 | 4,215,323 | 4,283,821 | 4,199,734 | 4,085,139 |
| 1,811,893 | 1,282,352 | 653,656 | 593,741 | 594,726 | 777,970 |
| <u>5,385,778</u> | <u>5,014,622</u> | <u>4,868,979</u> | <u>4,877,562</u> | <u>4,794,460</u> | <u>4,863,109</u> |
| 59,193,267 | 57,237,542 | 69,472,334 | 69,009,996 | 68,162,396 | 67,275,984 |
| 21,839,677 | 21,767,102 | 22,095,368 | 23,271,671 | 24,264,495 | 23,651,832 |
| 3,281,559 | (15,810,908) | (15,482,469) | (16,073,985) | (37,685,944) | (42,494,301) |
| <u>\$ 84,314,503</u> | <u>\$ 63,193,736</u> | <u>\$ 76,085,233</u> | <u>\$ 76,207,682</u> | <u>\$ 54,740,947</u> | <u>\$ 48,433,515</u> |

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

| | 2009 | 2010 | 2011 | 2012 |
|-------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Expenses | | | | |
| Governmental Activities: | | | | |
| <i>General Government:</i> | | | | |
| Legislative and Executive | \$ 6,166,888 | \$ 6,438,731 | \$ 6,074,175 | \$ 6,297,223 |
| Judicial | 2,478,807 | 2,389,677 | 2,396,048 | 2,217,794 |
| Public Safety | 5,378,212 | 5,628,032 | 5,428,563 | 5,704,335 |
| Public Works | 6,228,570 | 7,612,426 | 7,169,342 | 7,352,759 |
| Health | 2,770,554 | 2,849,492 | 3,382,609 | 3,506,433 |
| Human Services | 29,314,950 | 29,647,840 | 27,409,271 | 26,289,899 |
| Conservation and Recreation | 16,769 | 15,349 | 8,464 | 134,111 |
| Economic Development and Assistance | 120,179 | 180,400 | 53,091 | 6,282 |
| Interest and Fiscal Charges | 121,227 | 101,649 | 85,518 | 68,425 |
| <i>Total Governmental Activities Expenses</i> | <u>52,596,156</u> | <u>54,863,596</u> | <u>52,007,081</u> | <u>51,577,261</u> |
| Business-Type Activities: | | | | |
| Plains Sewer | 342,729 | 322,503 | 343,497 | 398,860 |
| Plains Water | 593,588 | 588,621 | 657,233 | 605,985 |
| Buchtel Sewer | 183,122 | 184,257 | 192,089 | 195,880 |
| Buchtel Water | 119,648 | 136,920 | 143,094 | 188,129 |
| Sheriff Academy Training | - | 41,771 | 73,341 | 59,467 |
| <i>Total Business-Type Activities Expenses</i> | <u>1,239,087</u> | <u>1,274,072</u> | <u>1,409,254</u> | <u>1,448,321</u> |
| <i>Total Primary Government Expenses</i> | 53,835,243 | 56,137,668 | 53,416,335 | 53,025,582 |
| Program Revenues | | | | |
| Governmental Activities: | | | | |
| Charges for Services: | | | | |
| <i>General Government:</i> | | | | |
| Legislative and Executive | 2,212,028 | 2,355,292 | 2,282,095 | 2,266,957 |
| Judicial | 851,327 | 1,042,951 | 1,041,981 | 993,014 |
| Public Safety | 212,821 | 244,226 | 255,323 | 259,138 |
| Public Works | 46,405 | 51,156 | 134,769 | 128,824 |
| Health | 219,087 | 209,963 | 2,068,072 | 1,847,655 |
| Human Services | 1,424,071 | 1,380,377 | 392,367 | 279,047 |
| Economic Development and Assistance | 371 | - | - | - |
| Operating Grants and Contributions: | | | | |
| <i>General Government:</i> | | | | |
| Legislative and Executive | 1,000 | 3,407 | 9,905 | 9,815 |
| Judicial | 36,983 | 45,757 | 51,697 | 73,075 |
| Public Safety | 399,396 | 596,048 | 593,761 | 478,776 |
| Public Works | 4,769,105 | 5,547,173 | 5,297,881 | 5,148,124 |
| Health | 488,461 | 347,969 | 251,271 | 290,358 |
| Human Services | 20,115,922 | 17,679,964 | 18,359,824 | 16,541,028 |
| Conservation and Recreation | 3,678 | - | 37,485 | 89,855 |
| Capital Grants and Contributions: | | | | |
| <i>General Government:</i> | | | | |
| Legislative and Executive | - | - | - | - |
| Public Safety | - | - | - | - |
| Public Works | 769,576 | 592,904 | 57,775 | 299,759 |
| Conservation and Recreation | - | - | - | - |
| <i>Total Governmental Activities Program Revenues</i> | <u>31,550,231</u> | <u>30,097,187</u> | <u>30,834,206</u> | <u>28,705,425</u> |

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|----|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ | 6,815,779 | \$ 7,117,371 | \$ 8,012,033 | \$ 9,048,405 | \$ 16,020,874 | \$ 11,359,457 |
| | 2,360,747 | 2,581,187 | 2,667,586 | 2,452,151 | 3,261,324 | 3,253,040 |
| | 5,524,967 | 6,263,108 | 5,796,777 | 6,792,856 | 7,270,674 | 8,416,299 |
| | 7,909,038 | 8,408,104 | 8,722,224 | 7,456,114 | 6,809,651 | 8,581,423 |
| | 3,688,881 | 3,878,658 | 4,067,711 | 4,641,479 | 5,006,077 | 5,858,375 |
| | 27,940,930 | 30,820,788 | 30,019,175 | 33,374,033 | 33,675,697 | 36,353,126 |
| | 15,010 | 39,529 | 54,972 | 166,192 | 33,909 | 294,651 |
| | 121,772 | 6,177 | 7,518 | 115,252 | - | 54,510 |
| | 45,795 | 40,793 | 65,209 | 64,095 | 213,415 | 163,851 |
| | <u>54,422,919</u> | <u>59,155,715</u> | <u>59,413,205</u> | <u>64,110,577</u> | <u>72,291,621</u> | <u>74,334,732</u> |
| | 356,053 | 362,258 | 336,741 | 494,114 | 423,063 | 453,439 |
| | 654,415 | 644,583 | 655,519 | 611,623 | 780,978 | 611,887 |
| | 237,493 | 247,148 | 274,023 | 243,902 | 249,080 | 261,005 |
| | 107,471 | 120,658 | 92,531 | 118,985 | 129,246 | 161,778 |
| | 33,421 | 7,340 | 697 | 8,643 | 1,670 | - |
| | <u>1,388,853</u> | <u>1,381,987</u> | <u>1,359,511</u> | <u>1,477,267</u> | <u>1,584,037</u> | <u>1,488,109</u> |
| | 55,811,772 | 60,537,702 | 60,772,716 | 65,587,844 | 73,875,658 | 75,822,841 |
| | 2,256,302 | 2,288,243 | 2,397,042 | 2,499,521 | 2,664,884 | 2,575,468 |
| | 955,410 | 992,163 | 1,021,065 | 956,825 | 949,948 | 919,510 |
| | 327,138 | 310,209 | 295,518 | 410,225 | 417,594 | 445,535 |
| | 154,098 | 136,191 | 167,449 | 151,434 | 149,466 | 112,517 |
| | 1,295,700 | 1,747,596 | 1,924,943 | 1,994,818 | 1,969,529 | 1,560,995 |
| | 190,638 | 342,629 | 216,252 | 213,564 | 85,278 | 216,052 |
| | - | - | - | - | 17,029 | - |
| | 2,070 | 3,990 | - | - | 694,680 | 906,299 |
| | 63,267 | 85,668 | 90,470 | 78,228 | 101,400 | 241,585 |
| | 400,008 | 395,062 | 410,325 | 547,190 | 630,313 | 896,734 |
| | 4,877,211 | 4,996,640 | 5,550,571 | 5,672,581 | 4,873,353 | 5,957,418 |
| | 268,345 | 234,066 | 178,404 | 195,656 | 276,748 | 348,110 |
| | 16,964,281 | 19,627,600 | 18,277,999 | 21,282,959 | 19,749,257 | 19,699,682 |
| | - | - | - | - | - | - |
| | - | - | - | - | 2,782,981 | - |
| | - | - | - | 371,265 | 77,000 | - |
| | 356,494 | 559,581 | 379,294 | 642,826 | - | - |
| | 415,107 | 82,777 | 28,205 | 48,206 | 142,491 | 62,108 |
| | <u>28,526,069</u> | <u>31,802,415</u> | <u>30,937,537</u> | <u>35,065,298</u> | <u>35,581,951</u> | <u>33,942,013</u> |

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

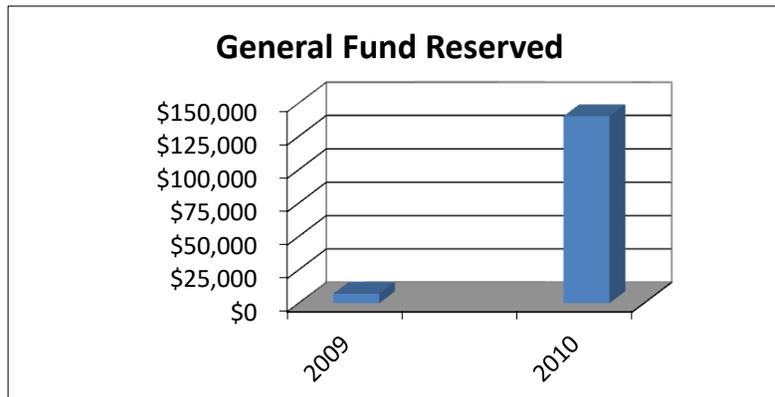
| | 2009 | 2010 | 2011 | 2012 |
|----------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|
| Business-Type Activities: | | | | |
| Charges for Services: | | | | |
| Plains Sewer | 325,985 | 319,429 | 307,499 | 335,963 |
| Plains Water | 586,164 | 593,651 | 581,772 | 639,759 |
| Buchtel Sewer | 166,837 | 165,617 | 172,844 | 165,544 |
| Buchtel Water | 89,406 | 84,663 | 85,348 | 81,820 |
| Sheriff Academy Training | - | 45,825 | 75,400 | 64,129 |
| <i>Total Business-Type Activities Program Revenues</i> | <u>1,168,392</u> | <u>1,209,185</u> | <u>1,222,863</u> | <u>1,287,215</u> |
| <i>Total Primary Government Program Revenues</i> | 32,718,623 | 31,306,372 | 32,057,069 | 29,992,640 |
| Net (Expense) Revenue | | | | |
| Governmental Activities | (21,045,925) | (24,766,409) | (21,172,875) | (22,871,836) |
| Business-Type Activities | (70,695) | (64,887) | (186,391) | (161,106) |
| <i>Total Primary Government Net (Expense) Revenue</i> | <u>\$ (21,116,620)</u> | <u>\$ (24,831,296)</u> | <u>\$ (21,359,266)</u> | <u>\$ (23,032,942)</u> |
| General Revenues and Other Change in Net Position | | | | |
| Governmental Activities: | | | | |
| Property Taxes Levied for: | | | | |
| General Fund | 1,914,319 | 1,945,629 | 1,933,390 | 1,937,661 |
| Children Services | 3,248,483 | 3,325,091 | 3,294,170 | 2,749,746 |
| ACBDD | 4,097,817 | 4,236,081 | 4,574,895 | 4,192,444 |
| Ambulance Service | 1,462,543 | 1,498,510 | 1,494,151 | 1,506,186 |
| Other Purposes | 590,317 | 834,023 | 813,351 | 818,547 |
| Sales Tax Levied for: | | | | |
| General Fund | 5,131,814 | 5,388,914 | 5,448,465 | 5,821,327 |
| 911 Emergency Communications | 1,281,712 | 1,347,056 | 1,361,596 | 1,513,874 |
| Grants and Entitlements | | | | |
| not restricted to Specific Programs | 1,785,484 | 1,930,095 | 1,685,037 | 1,507,284 |
| Investment Earnings | 720,993 | 802,564 | 173,564 | 201,100 |
| Miscellaneous | 1,527,849 | 1,637,750 | 1,811,827 | 1,936,902 |
| <i>Total Governmental Activities</i> | <u>21,761,331</u> | <u>22,945,713</u> | <u>22,590,446</u> | <u>22,185,071</u> |
| Business-Type Activities: | | | | |
| Investment Earnings | 74 | 50 | 40 | 26 |
| Miscellaneous | 21,592 | 27,895 | 19,219 | 55,291 |
| <i>Total Business-Type Activities</i> | <u>21,666</u> | <u>27,945</u> | <u>19,259</u> | <u>55,317</u> |
| <i>Total Primary Government</i> | <u>21,782,997</u> | <u>22,973,658</u> | <u>22,609,705</u> | <u>22,240,388</u> |
| Change in Net Position | | | | |
| Governmental Activities | \$715,406 | (\$1,820,696) | \$1,417,571 | (\$686,765) |
| Business-Type Activities | (49,029) | (36,942) | (167,132) | (105,789) |
| <i>Total Primary Government Change in Net Position</i> | <u>\$666,377</u> | <u>(\$1,857,638)</u> | <u>\$1,250,439</u> | <u>(\$792,554)</u> |

| 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 308,925 | 327,277 | 348,105 | 457,333 | 512,332 | 437,060 |
| 579,582 | 612,294 | 556,949 | 674,733 | 731,727 | 715,659 |
| 184,331 | 157,353 | 175,587 | 182,777 | 188,420 | 196,763 |
| 113,782 | 84,509 | 116,832 | 129,539 | 160,905 | 178,368 |
| 40,794 | - | 196 | - | - | - |
| <u>1,227,414</u> | <u>1,181,433</u> | <u>1,197,669</u> | <u>1,444,382</u> | <u>1,593,384</u> | <u>1,527,850</u> |
| 29,753,483 | 32,983,848 | 32,135,206 | 36,509,680 | 37,175,335 | 35,469,863 |
| (25,896,850) | (27,353,300) | (28,475,668) | (29,045,279) | (36,709,670) | (40,392,719) |
| (161,439) | (200,554) | (161,842) | (32,885) | 9,347 | 39,741 |
| <u>\$ (26,058,289)</u> | <u>\$ (27,553,854)</u> | <u>\$ (28,637,510)</u> | <u>\$ (29,078,164)</u> | <u>\$ (36,700,323)</u> | <u>\$ (40,352,978)</u> |
| 1,951,706 | 1,978,623 | 2,083,779 | 2,168,650 | 2,235,968 | 2,374,218 |
| 3,351,573 | 3,136,743 | 3,428,489 | 3,555,060 | 3,783,014 | 3,819,913 |
| 4,265,243 | 4,685,785 | 6,158,040 | 6,421,268 | 6,670,071 | 6,820,951 |
| 1,773,267 | 1,781,509 | 1,993,689 | 2,396,115 | 2,500,591 | 2,529,683 |
| 827,089 | 834,986 | 838,027 | 821,502 | 874,291 | 882,232 |
| 5,990,743 | 6,380,319 | 6,697,994 | 6,799,801 | 6,792,223 | 6,393,217 |
| 1,497,493 | 1,594,798 | 1,674,292 | 1,699,741 | 1,823,540 | 1,472,423 |
| 2,235,984 | 1,991,287 | 2,181,877 | 2,165,376 | 2,418,926 | 2,265,848 |
| 112,432 | 147,464 | 287,928 | 363,673 | 493,662 | 740,085 |
| 1,877,199 | 2,897,450 | 2,717,695 | 2,767,959 | 5,100,485 | 6,718,068 |
| <u>23,882,729</u> | <u>25,428,964</u> | <u>28,061,810</u> | <u>29,159,145</u> | <u>32,692,771</u> | <u>34,016,638</u> |
| 20 | 17 | 12 | 10 | 6 | 2 |
| 39,473 | 15,488 | 16,188 | 41,457 | 40,409 | 28,905 |
| <u>39,493</u> | <u>15,505</u> | <u>16,200</u> | <u>41,467</u> | <u>40,415</u> | <u>28,907</u> |
| <u>23,922,222</u> | <u>25,444,469</u> | <u>28,078,010</u> | <u>29,200,612</u> | <u>32,733,186</u> | <u>34,045,545</u> |
| (2,014,121) | (1,924,336) | (413,858) | 113,866 | (4,016,899) | (\$6,376,081) |
| (121,946) | (185,049) | (145,642) | 8,582 | 49,762 | 68,648 |
| <u>(\$2,136,067)</u> | <u>(\$2,109,385)</u> | <u>(\$559,500)</u> | <u>\$122,448</u> | <u>(\$3,967,137)</u> | <u>(\$6,307,433)</u> |

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

| | 2009 | 2010 | 2011 | 2012 |
|-------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund | | | | |
| Reserved | \$ 7,037 | \$ 140,018 | \$ - | \$ - |
| Unreserved | 2,663,058 | 2,440,631 | - | - |
| Nonspendable | - | - | 244,308 | 218,988 |
| Assigned | - | - | 865,461 | 1,185,752 |
| Unassigned | - | - | 1,100,834 | 1,341,484 |
| <i>Total General Fund</i> | <u>2,670,095</u> | <u>2,580,649</u> | <u>2,210,603</u> | <u>2,746,224</u> |
| All Other Governmental Funds | | | | |
| Reserved | 510,593 | 533,931 | - | - |
| Unreserved, Undesignated, Reported in: | | | | |
| Special Revenue Funds | 18,495,623 | 17,380,905 | - | - |
| Debt Service Funds | 7,272 | 7,276 | - | - |
| Capital Projects Funds | 377,431 | 383,892 | - | - |
| Nonspendable | - | - | 380,830 | 628,507 |
| Restricted | - | - | 19,174,820 | 18,190,742 |
| Committed | - | - | 50,358 | 36,867 |
| Assigned | - | - | 1,455,786 | 1,902,586 |
| Unassigned | - | - | (12,422) | (69,040) |
| <i>Total All Other Governmental Funds</i> | <u>19,390,919</u> | <u>18,306,004</u> | <u>21,049,372</u> | <u>20,689,662</u> |
| <i>Total Governmental Funds</i> | <u>\$ 22,061,014</u> | <u>\$ 20,886,653</u> | <u>\$ 23,259,975</u> | <u>\$ 23,435,886</u> |

Note: The provisions of the Governmental Accounting Standards Board (GASB) Statement No. 54 were adopted in calendar year 2011. The standard replaces the previous reserved and unreserved fund balance categories with the following five fund balance classifications: nonspendable, restricted, committed, assigned, and unassigned fund balance.



| 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| 208,930 | 215,489 | 227,366 | 232,470 | 282,747 | 304,202 |
| 1,179,242 | 1,294,158 | 1,921,076 | 2,422,134 | 3,409,880 | 3,160,638 |
| 1,648,139 | 1,952,554 | 1,838,039 | 2,146,124 | 2,051,479 | 2,069,785 |
| <u>3,036,311</u> | <u>3,462,201</u> | <u>3,986,481</u> | <u>4,800,728</u> | <u>5,744,106</u> | <u>5,534,625</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 796,385 | 676,385 | 680,609 | 676,006 | 503,272 | 538,334 |
| 16,688,377 | 15,681,321 | 14,643,825 | 15,846,215 | 19,300,887 | 19,876,511 |
| 43,523 | 41,768 | 43,921 | 51,504 | 200,212 | 114,959 |
| 2,000,634 | 2,981,912 | 3,473,394 | 3,203,156 | 1,202,085 | 955,463 |
| (36,449) | (555,942) | (765,769) | (844,831) | (650,103) | (564,441) |
| <u>19,492,470</u> | <u>18,825,444</u> | <u>18,075,980</u> | <u>18,932,050</u> | <u>20,556,353</u> | <u>20,920,826</u> |
| <u>\$ 22,528,781</u> | <u>\$ 22,287,645</u> | <u>\$ 22,062,461</u> | <u>\$ 23,732,778</u> | <u>\$ 26,300,459</u> | <u>\$ 26,455,451</u> |

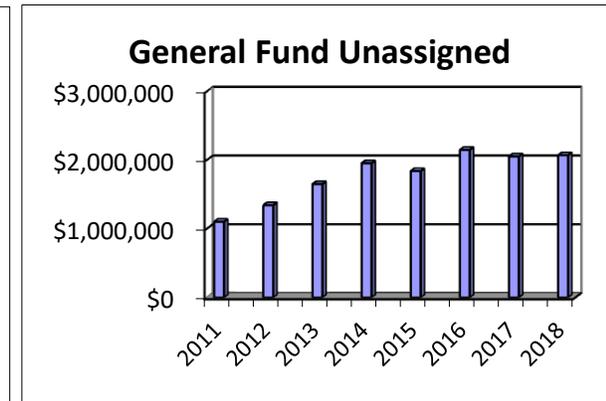
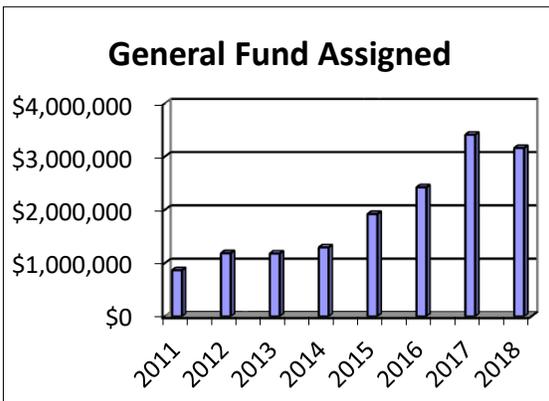
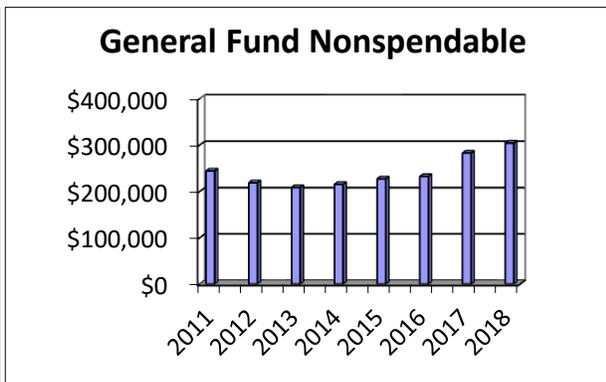
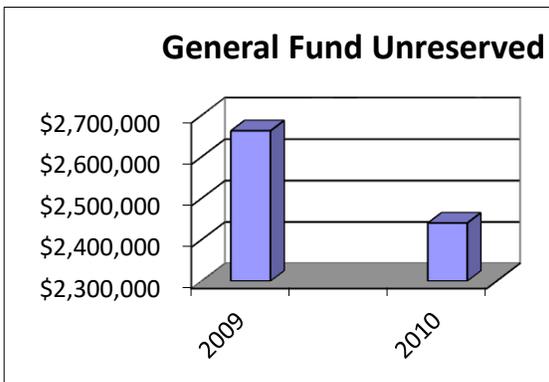


Table 4
Athens County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

| | 2009 | 2010 | 2011 | 2012 |
|------------------------------------------------------------------------|---------------------|-----------------------|---------------------|-------------------|
| Revenues | | | | |
| Property Taxes | \$ 11,197,717 | \$ 11,693,835 | \$ 12,085,653 | \$ 11,162,802 |
| Sales Tax | 6,413,526 | 6,735,970 | 6,810,061 | 7,335,201 |
| Intergovernmental | 28,706,773 | 26,543,702 | 26,633,042 | 24,087,442 |
| Charges for Services | 4,549,722 | 4,772,951 | 5,650,053 | 5,256,921 |
| Licenses and Permits | 165,935 | 152,889 | 168,265 | 160,270 |
| Fines and Forfeitures | 250,453 | 358,125 | 356,289 | 357,444 |
| Interest | 720,332 | 802,329 | 173,415 | 200,907 |
| Other Revenues | 1,527,849 | 1,202,350 | 1,384,143 | 1,715,132 |
| Total Revenues | 53,532,307 | 52,262,151 | 53,260,921 | 50,276,119 |
| Expenditures | | | | |
| <i>Current:</i> | | | | |
| <i>General Government:</i> | | | | |
| Legislative and Executive | 5,905,164 | 6,058,987 | 5,771,779 | 6,032,282 |
| Judicial | 2,485,919 | 2,581,531 | 2,387,848 | 2,226,535 |
| Public Safety | 5,176,314 | 5,627,638 | 5,528,198 | 5,723,483 |
| Public Works | 4,580,965 | 5,615,145 | 5,490,075 | 5,159,020 |
| Health | 2,708,952 | 2,898,067 | 3,398,529 | 3,647,196 |
| Human Services | 29,161,984 | 29,373,095 | 27,645,287 | 26,258,264 |
| Conservation and Recreation | 7,016 | 5,596 | 52,129 | 141,761 |
| Economic Development and Assistance | 120,179 | 180,400 | 53,091 | 6,282 |
| Capital Outlay | 881,152 | 636,443 | 57,775 | 302,959 |
| <i>Debt Service:</i> | | | | |
| Principal Retirement | 505,173 | 489,219 | 521,871 | 533,801 |
| Interest and Fiscal Charges | 122,899 | 103,367 | 87,305 | 70,278 |
| Total Expenditures | 51,655,717 | 53,569,488 | 50,993,887 | 50,101,861 |
| Excess of Revenues Over (Under) Expenditures | 1,876,590 | (1,307,337) | 2,267,034 | 174,258 |
| <u>Other Financing Sources (Uses):</u> | | | | |
| Sale of Capital Assets | 2,090 | 553 | 750 | 1,653 |
| Proceeds of Bonds | - | - | 24,995 | - |
| Proceeds from Issuance of Notes | - | - | - | - |
| Inception of Capital Leases | 44,748 | 94,417 | 81,687 | - |
| Transfers - In | 1,135,066 | 1,129,619 | 2,080,723 | 1,427,698 |
| Transfers - Out | (1,135,066) | (1,129,619) | (2,080,723) | (1,427,698) |
| Total Other Sources (Uses) | 46,838 | 94,970 | 107,432 | 1,653 |
| Net Change in Fund Balances | \$ 1,923,428 | \$ (1,212,367) | \$ 2,374,466 | \$ 175,911 |
| Capital Outlay | 2,504,116 | 2,273,278 | 2,726,530 | 2,364,653 |
| Ratio of Debt Service Expenditures to Total Noncapital Expenditures | 1.28% | 1.16% | 1.26% | 1.27% |

| 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| \$ 12,146,623 | \$ 12,191,171 | \$ 14,459,487 | \$ 15,196,215 | \$ 16,555,632 | \$ 16,443,063 |
| 7,488,236 | 7,975,117 | 8,372,286 | 8,499,542 | 8,615,763 | 7,865,640 |
| 25,397,276 | 28,105,332 | 26,286,963 | 30,789,349 | 31,556,428 | 31,201,317 |
| 4,824,314 | 5,297,497 | 5,530,820 | 5,769,857 | 5,863,695 | 5,442,199 |
| 166,477 | 180,861 | 178,781 | 171,344 | 157,297 | 163,621 |
| 285,240 | 338,686 | 312,668 | 285,186 | 232,736 | 224,257 |
| 112,338 | 147,396 | 287,673 | 362,384 | 491,422 | 733,120 |
| 1,713,654 | 2,412,740 | 2,538,407 | 2,301,034 | 4,421,698 | 5,738,430 |
| <u>52,134,158</u> | <u>56,648,800</u> | <u>57,967,085</u> | <u>63,374,911</u> | <u>67,894,671</u> | <u>67,811,647</u> |
| 6,516,743 | 6,482,015 | 6,863,493 | 7,609,073 | 12,474,186 | 9,607,071 |
| 2,341,975 | 2,572,206 | 2,695,174 | 2,394,299 | 2,943,230 | 2,942,354 |
| 5,579,749 | 6,523,846 | 6,193,240 | 6,501,509 | 6,740,824 | 7,412,908 |
| 5,485,836 | 6,711,058 | 6,941,021 | 6,056,521 | 5,186,269 | 7,260,913 |
| 3,992,502 | 4,111,710 | 4,333,027 | 4,884,531 | 4,691,580 | 5,370,544 |
| 27,646,380 | 30,185,727 | 29,984,762 | 32,216,322 | 33,000,089 | 33,255,940 |
| 420,364 | 28,091 | 26,272 | 48,445 | 6,179 | 255,258 |
| 121,772 | 6,177 | 7,518 | 115,252 | - | 54,510 |
| 658,446 | 1,276,483 | 747,642 | 1,533,578 | 3,938,105 | 849,185 |
| 188,983 | 368,026 | 388,557 | 345,646 | 303,994 | 530,455 |
| 46,422 | 41,419 | 65,835 | 64,721 | 214,042 | 164,477 |
| <u>52,999,172</u> | <u>58,306,758</u> | <u>58,246,541</u> | <u>61,769,897</u> | <u>69,498,498</u> | <u>67,703,615</u> |
| <u>(865,014)</u> | <u>(1,657,958)</u> | <u>(279,456)</u> | <u>1,605,014</u> | <u>(1,603,827)</u> | <u>108,032</u> |
| 211 | 43,615 | 21,421 | 3,161 | 329,750 | 5,681 |
| - | 358,007 | - | - | - | - |
| - | 21,000 | - | - | - | - |
| 54,443 | 975,056 | 32,851 | 17,245 | 3,841,758 | 41,279 |
| 1,054,239 | 1,886,030 | 1,247,602 | 718,833 | 3,464,166 | 867,988 |
| <u>(1,054,239)</u> | <u>(1,886,030)</u> | <u>(1,247,602)</u> | <u>(718,833)</u> | <u>(3,464,166)</u> | <u>(867,988)</u> |
| <u>54,654</u> | <u>1,397,678</u> | <u>54,272</u> | <u>20,406</u> | <u>4,171,508</u> | <u>46,960</u> |
| <u>\$ (810,360)</u> | <u>\$ (260,280)</u> | <u>\$ (225,184)</u> | <u>\$ 1,625,420</u> | <u>\$ 2,567,681</u> | <u>\$ 154,992</u> |
| 2,705,694 | 3,835,314 | 3,367,922 | 3,081,116 | 7,416,792 | 3,239,905 |
| 0.47% | 0.75% | 0.83% | 0.70% | 0.83% | 1.08% |

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

| Collection Year | Real Estate | | | Tangible Personal Property | | Tangible Personal Property | | Total | | Ratio of Total Assessed Value To Total Estimated Actual Value | Weighted Average Tax Rate |
|-----------------|--------------------------|--------------------------|------------------------|----------------------------|------------------------|----------------------------|------------------------|----------------|------------------------|---------------------------------------------------------------|---------------------------|
| | Assessed Value | | Estimated Actual Value | Public Utility | | General Business | | Assessed Value | Estimated Actual Value | | |
| | Residential/Agricultural | Commercial/Industrial/PU | | Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | | | | |
| 2009 | \$ 652,144,310 | \$ 188,503,680 | \$ 2,401,731,307 | \$ 77,881,300 | \$ 222,506,874 | \$ 2,946,570 | \$ 11,786,280 | \$ 921,475,860 | \$ 2,636,024,461 | 34.96% | \$ 15.96 |
| 2010 | 655,928,350 | 189,355,330 | 2,414,975,474 | 82,491,110 | 235,677,101 | 1,424,070 | 5,696,280 | 929,198,860 | 2,656,348,855 | 34.98% | 16.41 |
| 2011 | 657,867,710 | 187,291,290 | 2,414,619,263 | 85,591,790 | 244,535,744 | - | - | 930,750,790 | 2,659,155,007 | 35.00% | 17.05 |
| 2012 | 658,287,200 | 185,481,690 | 2,410,647,719 | 87,755,370 | 250,717,092 | - | - | 931,524,260 | 2,661,364,811 | 35.00% | 15.92 |
| 2013 | 662,155,480 | 188,831,090 | 2,431,268,630 | 88,325,970 | 252,347,296 | - | - | 939,312,540 | 2,683,615,926 | 35.00% | 17.17 |
| 2014 | 664,440,320 | 192,142,870 | 2,447,258,174 | 93,840,900 | 268,103,451 | - | - | 950,424,090 | 2,715,361,625 | 35.00% | 17.09 |
| 2015 | 705,578,170 | 201,754,030 | 2,592,248,095 | 96,310,410 | 275,158,841 | - | - | 1,003,642,610 | 2,867,406,936 | 35.00% | 19.55 |
| 2016 | 708,413,170 | 205,910,360 | 2,612,222,325 | 102,533,500 | 292,938,210 | - | - | 1,016,857,030 | 2,905,160,535 | 35.00% | 19.83 |
| 2017 | 712,910,520 | 200,730,900 | 2,610,273,537 | 158,360,050 | 452,434,663 | - | - | 1,072,001,470 | 3,062,708,200 | 35.00% | 19.98 |
| 2018 | 758,606,560 | 218,701,720 | 2,792,169,756 | 149,983,620 | 428,503,202 | - | - | 1,127,291,900 | 3,220,672,958 | 35.00% | 19.93 |

Source: Athens County Auditor

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

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|
| <u>Townships</u> | | | | | | | | | | |
| Athens | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 |
| Alexander | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Ames | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 |
| Bern | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 |
| Canaan | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 |
| Carthage | 8.70 | 8.70 | 8.70 | 8.70 | 9.30 | 9.30 | 9.30 | 9.30 | 9.30 | 9.30 |
| Dover | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 |
| Lee | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 |
| Lodi | 9.30 | 10.30 | 11.05 | 11.05 | 11.05 | 11.05 | 11.05 | 11.05 | 11.05 | 11.05 |
| Rome | 15.99 | 15.99 | 15.99 | 15.99 | 13.90 | 13.90 | 13.90 | 17.90 | 17.90 | 17.90 |
| Troy | 6.00 | 5.50 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 8.20 | 8.20 | 8.20 |
| Trimble | 6.70 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 |
| Waterloo | 9.90 | 9.90 | 9.90 | 9.90 | 9.90 | 9.90 | 9.90 | 9.90 | 9.90 | 9.90 |
| York | 9.10 | 9.10 | 9.10 | 9.10 | 9.10 | 8.85 | 8.85 | 8.85 | 8.85 | 8.85 |
| <u>School Districts</u> | | | | | | | | | | |
| Alexander Local | 37.47 | 37.27 | 37.21 | 37.16 | 37.00 | 35.70 | 35.20 | 36.77 | 36.45 | 36.18 |
| Trimble Local | 29.47 | 29.52 | 29.45 | 29.48 | 29.42 | 28.57 | 33.57 | 34.34 | 34.27 | 34.21 |
| Warren Local | 35.08 | 35.08 | 34.73 | 34.97 | 34.85 | 34.24 | 34.22 | 34.08 | 33.30 | 38.253 |
| Athens City | 61.72 | 61.70 | 61.68 | 61.76 | 62.04 | 62.87 | 62.08 | 60.66 | 60.45 | 59.91 |
| Federal Hocking Local | 30.08 | 30.08 | 30.01 | 29.99 | 29.99 | 29.84 | 29.79 | 29.90 | 29.86 | 29.00 |
| Nelsonville-York City | 34.44 | 34.40 | 34.40 | 34.30 | 33.53 | 30.79 | 30.80 | 32.99 | 32.41 | 30.90 |
| <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 County | 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 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| <u>Villages</u> | | | | | | | | | | |
| Albany | 7.50 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| Amesville | 22.50 | 22.50 | 22.50 | 22.50 | 22.50 | 22.50 | 22.50 | 22.50 | 22.50 | 22.50 |
| Chauncey | 7.90 | 7.90 | 7.90 | 7.90 | 7.90 | 7.90 | 7.90 | 7.90 | 7.90 | 7.90 |
| Coolville | 7.90 | 7.90 | 7.90 | 7.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 3.90 |
| Glouster | 13.20 | 13.20 | 16.20 | 16.20 | 16.20 | 16.20 | 16.20 | 16.20 | 16.20 | 16.20 |
| Jacksonville | 19.50 | 19.50 | 19.50 | 19.50 | 24.80 | 24.80 | 24.80 | 24.80 | 25.80 | 25.80 |
| Trimble | 13.90 | 13.90 | 13.90 | 13.90 | 13.90 | 13.90 | 13.90 | 13.90 | 13.90 | 13.90 |
| Buchtel | 15.50 | 15.50 | 15.50 | 15.50 | 15.50 | 15.50 | 15.50 | 15.50 | 15.50 | 15.50 |
| <u>Special Districts</u> | | | | | | | | | | |
| The Plains Fire | 10.20 | 10.20 | 10.20 | 10.20 | 10.20 | 10.20 | 10.20 | 10.20 | 6.70 | 6.70 |

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

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------------------------|------|------|------|------|------|------|------|------|------|------|
| Unvoted Millage | | | | | | | | | | |
| General Fund | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 |
| Voted Millage - by levy | | | | | | | | | | |
| 2005, 2010, 2015 T.B. Hospital - 5 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.10 | 0.10 | 0.09 |
| Commercial/Industrial and P.U. Real | 0.18 | 0.18 | 0.18 | 0.18 | 0.19 | 0.19 | 0.18 | 0.12 | 0.12 | 0.11 |
| General Business and P.U. Personal | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.20 | 0.20 | 0.20 |
| 2007, 2012, 2017 Senior Citizens - 5 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.51 | 0.51 | 0.51 | 0.51 | 0.51 | 0.51 | 0.48 | 0.48 | 0.48 | 0.46 |
| Commercial/Industrial and P.U. Real | 0.54 | 0.55 | 0.55 | 0.56 | 0.56 | 0.56 | 0.54 | 0.54 | 0.54 | 0.52 |
| General Business and P.U. Personal | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| 2009, 2014 Senior Citizens - 5 Years | | | | | | | | | | |
| Residential/Agricultural Real | | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.24 | 0.24 | 0.24 | 0.22 |
| Commercial/Industrial and P.U. Real | | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.24 | 0.24 | 0.24 | 0.23 |
| General Business and P.U. Personal | | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| 2005, 2015 Children Services - 10 Years | | | | | | | | | | |
| Residential/Agricultural Real | 2.43 | 2.44 | 2.44 | 2.45 | 2.45 | 2.46 | 2.30 | 2.33 | 2.33 | 2.20 |
| Commercial/Industrial and P.U. Real | 2.36 | 2.43 | 2.44 | 2.47 | 2.48 | 2.48 | 2.40 | 2.36 | 2.37 | 2.29 |
| General Business and P.U. Personal | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| 2000, 2010 Children Services - 10 Years | | | | | | | | | | |
| Residential/Agricultural Real | 1.34 | 1.35 | 1.35 | 0.67 | 1.36 | 1.02 | 1.30 | 1.29 | 1.28 | 1.22 |
| Commercial/Industrial and P.U. Real | 1.43 | 1.47 | 1.48 | 0.75 | 1.50 | 1.13 | 1.40 | 1.43 | 1.44 | 1.39 |
| General Business and P.U. Personal | 2.00 | 2.00 | 2.00 | 1.00 | 2.00 | 1.50 | 2.00 | 2.00 | 2.00 | 2.00 |
| 2001 ACBDD (Beacon) - Continuing | | | | | | | | | | |
| Residential/Agricultural Real | 1.21 | 1.21 | 1.21 | 1.22 | 1.22 | 1.22 | 1.16 | 1.16 | 1.16 | 1.10 |
| Commercial/Industrial and P.U. Real | 1.29 | 1.33 | 1.33 | 1.34 | 1.35 | 1.35 | 1.29 | 1.29 | 1.29 | 1.25 |
| 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 |
| 2005 ACBDD (Beacon) - Continuing | | | | | | | | | | |
| Residential/Agricultural Real | 2.31 | 2.31 | 2.32 | 2.33 | 2.33 | 2.34 | 2.21 | 2.21 | 2.21 | 2.09 |
| Commercial/Industrial and P.U. Real | 2.24 | 2.31 | 2.32 | 2.34 | 2.36 | 2.36 | 2.24 | 2.25 | 2.26 | 2.18 |
| General Business and P.U. Personal | 2.85 | 2.85 | 2.85 | 2.85 | 2.85 | 2.85 | 2.85 | 2.85 | 2.85 | 2.85 |
| 2002, 2010 ACBDD (Beacon) - 8 Years | | | | | | | | | | |
| Residential/Agricultural Real | 1.21 | 1.21 | 1.80 | 1.30 | 1.30 | 1.55 | 1.70 | 1.70 | 1.70 | 1.61 |
| Commercial/Industrial and P.U. Real | 1.29 | 1.33 | 1.80 | 1.30 | 1.30 | 1.55 | 1.71 | 1.72 | 1.72 | 1.66 |
| General Business and P.U. Personal | 1.80 | 1.80 | 1.80 | 1.30 | 1.30 | 1.55 | 1.80 | 1.80 | 1.80 | 1.80 |
| 2014 ACBDD (Beacon) - Continuing | | | | | | | | | | |
| Residential/Agricultural Real | | | | | | | 1.42 | 1.42 | 1.42 | 1.34 |
| Commercial/Industrial and P.U. Real | | | | | | | 1.43 | 1.43 | 1.44 | 1.39 |
| General Business and P.U. Personal | | | | | | | 1.50 | 1.50 | 1.50 | 1.50 |
| 2004, 2009, 2014 EMS - 5 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.47 | 0.47 | 0.47 | 0.45 |
| Commercial/Industrial and P.U. Real | 0.33 | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 | 0.48 | 0.48 | 0.48 | 0.46 |
| General Business and P.U. Personal | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| 2005, 2010, 2015 EMS - 5 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.67 | 0.67 | 0.67 | 0.68 | 0.68 | 0.68 | 0.64 | 1.00 | 1.00 | 0.95 |
| Commercial/Industrial and P.U. Real | 0.71 | 0.74 | 0.74 | 0.75 | 0.75 | 0.75 | 0.72 | 1.00 | 1.00 | 0.97 |
| 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 |
| 2007, 2012, 2017 EMS - 5 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.67 | 0.67 | 0.68 | 0.69 | 1.00 | 1.00 | 0.95 | 0.95 | 0.95 | 0.89 |
| Commercial/Industrial and P.U. Real | 0.71 | 0.74 | 0.74 | 0.75 | 1.00 | 1.00 | 0.95 | 0.95 | 0.96 | 0.93 |
| 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)

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Voted Millage - by levy | | | | | | | | | | |
| 2007, 2017 Health - 10 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.27 | 0.27 | 0.27 | 0.27 | 0.27 | 0.27 | 0.25 | 0.25 | 0.25 | 0.28 |
| Commercial/Industrial and P.U. Real | 0.25 | 0.25 | 0.25 | 0.26 | 0.26 | 0.26 | 0.25 | 0.25 | 0.25 | 0.29 |
| General Business and P.U. Personal | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| 1999, 2009 Health - 10 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.18 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.28 | 0.28 | 0.28 | 0.27 |
| Commercial/Industrial and P.U. Real | 0.20 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.28 | 0.29 | 0.29 | 0.28 |
| General Business and P.U. Personal | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| 2000, 2010 Health - 10 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.27 | 0.27 | 0.40 | 0.40 | 0.40 | 0.40 | 0.38 | 0.38 | 0.38 | 0.36 |
| Commercial/Industrial and P.U. Real | 0.29 | 0.29 | 0.40 | 0.40 | 0.40 | 0.40 | 0.38 | 0.38 | 0.38 | 0.37 |
| General Business and P.U. Personal | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| 2002, 2012 317 Board - 10 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.72 | 0.72 | 0.71 | 0.72 | 1.00 | 1.00 | 0.97 | 0.96 | 0.95 | 0.92 |
| Commercial/Industrial and P.U. Real | 0.76 | 0.77 | 0.77 | 0.78 | 1.00 | 1.00 | 0.96 | 0.97 | 0.96 | 0.95 |
| 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 |
| 2008 317 Board - 10 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.94 | 0.94 | 0.93 | 0.94 | 0.94 | 0.95 | 0.92 | 0.91 | 0.90 | 0.87 |
| Commercial/Industrial and P.U. Real | 0.87 | 0.88 | 0.88 | 0.90 | 0.90 | 0.90 | 0.87 | 0.87 | 0.87 | 0.86 |
| 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 |
| 2014 Athens County Library - 5 Years | | | | | | | | | | |
| Residential/Agricultural Real | | | | | | | 0.95 | 0.95 | 0.95 | 0.90 |
| Commercial/Industrial and P.U. Real | | | | | | | 0.95 | 0.95 | 0.96 | 0.93 |
| General Business and P.U. Personal | | | | | | | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Voted Millage - By Type of Property | | | | | | | | | | |
| Residential/Agricultural Real | 13.18 | 13.57 | 14.29 | 13.18 | 14.46 | 14.40 | 16.77 | 17.08 | 17.05 | 16.22 |
| Commercial/Industrial and P.U. Real | 13.45 | 14.17 | 14.78 | 13.68 | 14.95 | 14.83 | 17.27 | 17.52 | 17.57 | 17.06 |
| General Business and P.U. Personal | 18.00 | 18.25 | 18.25 | 16.75 | 17.75 | 17.50 | 20.75 | 20.65 | 20.65 | 20.65 |
| Total Millage - By Type of Property | | | | | | | | | | |
| Residential/Agricultural Real | 15.48 | 15.87 | 16.59 | 15.48 | 16.76 | 16.70 | 19.07 | 19.38 | 19.35 | 18.52 |
| Commercial/Industrial and P.U. Real | 15.75 | 16.47 | 17.08 | 15.98 | 17.25 | 17.13 | 19.57 | 19.82 | 19.87 | 19.36 |
| General Business and P.U. Personal | 20.30 | 20.55 | 20.55 | 19.05 | 20.05 | 19.80 | 23.05 | 22.95 | 22.95 | 22.95 |

Table 7 A
Athens County, Ohio
Principal Taxpayers
Real Estate Tax
January 1, 2017 and January 1, 2008

| <u>Name of Taxpayer</u> | <u>Nature of Business</u> | January 1, 2017 | |
|-------------------------------|----------------------------|-----------------------|-----------------------------------------------|
| | | Assessed Value | Percent of Real Property Assessed Value |
| CPP Athens I LLC | Apartments | \$ 13,058,550 | 1.34% |
| Ohio University | Retail Shopping | 9,181,090 | 0.94% |
| Athens River Gate | Apartments | 5,070,260 | 0.52% |
| Coates Run Property LL LLC | Apartments | 4,379,690 | 0.45% |
| Athens Health Realty LLC | Nursing Home | 4,150,960 | 0.42% |
| Athens Ohio Properties I LLLP | Apartments | 4,132,740 | 0.42% |
| City of Athens | Parking Garage, etc. | 4,062,490 | 0.42% |
| Sheltering Arms Hospital | Hospital | 3,638,620 | 0.37% |
| McCoady Properties LTD | Retail Shopping/Apartments | 3,016,380 | 0.31% |
| Hayes Cornwell, LTD. | Apartments | 2,638,520 | 0.27% |
| Total Top Ten | | 53,329,300 | 5.46% |
| Total All Others | | 923,978,980 | 94.54% |
| Total Assessed Value | | \$ 977,308,280 | 100.00% |

| <u>Name of Taxpayer</u> | <u>Nature of Business</u> | January 1, 2008 | |
|-------------------------------|---------------------------|-----------------------|-----------------------------------------------|
| | | Assessed Value | Percent of Real Property Assessed Value |
| Ohio University (Athens Mall) | Retail Shopping | \$ 12,380,230 | 1.47% |
| AAC Athens LLC | Apartments | 7,413,890 | 0.88% |
| Sheltering Arms Hospital | Clinic | 3,670,070 | 0.44% |
| Athens O8 LLC | Clinic | 2,506,990 | 0.30% |
| McCoady Properties LTD. | Apartments | 2,349,650 | 0.28% |
| Athens City | Parking Garage, etc. | 2,273,140 | 0.27% |
| Inn-Ohio of Athens Inc. | Hotel/Motel | 2,235,170 | 0.27% |
| TS Tech North America Inc. | Car Seat Covers | 1,804,370 | 0.21% |
| Cornwell, R Leslie | Retail Shopping | 1,780,640 | 0.21% |
| Prokos, Demetrios | Apartments | 1,739,890 | 0.21% |
| Total Top Ten | | 38,154,040 | 4.54% |
| Total All Others | | 802,493,950 | 95.46% |
| Total Assessed Value | | \$ 840,647,990 | 100.00% |

Real property taxes paid in 2018 are based on January 1, 2017 values.

Real property taxes paid in 2009 are based on January 1, 2008 values.

Source: Athens County Auditor

Table 7 B
Athens County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
December 31, 2017 and December 31, 2008

| <u>Name of Taxpayer</u> | <u>Nature of Business</u> | December 31, 2017 | |
|---------------------------------|---------------------------|-----------------------|------------------------------------------------|
| | | Assessed Value | Percent of Public Utility Assessed Value |
| Ohio Power Co. | Electric | \$ 49,597,800 | 33.07% |
| Texas Eastern Transmission Corp | Natural Gas | 37,298,700 | 24.87% |
| Tennessee Gas Pipeline | Natural Gas | 26,253,120 | 17.50% |
| AEP Ohio Transmission Company | Electric | 8,412,280 | 5.61% |
| Columbia Gas of Ohio Inc. | Natural Gas | 3,640,820 | 2.43% |
| Columbia Gas Transmission Corp | Natural Gas | 2,840,940 | 1.89% |
| Buckeye Rural Electric Co. Inc | Electric | 834,690 | 0.56% |
| Ohio River Valley Pipeline | Natural Gas | 337,940 | 0.23% |
| Washington Electric CO OP Inc. | Electric | 107,520 | 0.07% |
| Wels Fargo Equipment Finance | Electric | 37,920 | 0.03% |
| Total Top Ten | | 129,323,810 | 86.23% |
| Total All Others | | 20,659,810 | 13.77% |
| Total Assessed Value | | \$ 149,983,620 | 100.00% |

| <u>Name of Taxpayer</u> | <u>Nature of Business</u> | December 31, 2008 | |
|---------------------------------------|---------------------------|----------------------|------------------------------------------------|
| | | Assessed Value | Percent of Public Utility Assessed Value |
| Columbus Southern Power Company | Electric | \$ 40,423,230 | 51.90% |
| Texas Eastern Transmission Corp | Natural Gas | 22,005,820 | 28.26% |
| Tennessee Gas Pipeline | Natural Gas | 9,586,850 | 12.31% |
| Columbia Gas Transmission Corp | Natural Gas | 2,145,670 | 2.76% |
| Columbia Gas of Ohio Inc. | Natural Gas | 1,904,770 | 2.45% |
| Buckeye Rural Electric Co. of OP Inc. | Electric | 671,460 | 0.86% |
| Ohio Power Company | Electric | 580,380 | 0.75% |
| Norfolk Southern Combined Railroad | Transportation | 424,300 | 0.54% |
| Washington Electric Co Op Inc. | Electric | 87,430 | 0.11% |
| Ohio Southern Railroad Inc. | Transportation | 24,270 | 0.03% |
| Total Top Ten | | 77,854,180 | 99.97% |
| Total All Others | | 27,120 | 0.03% |
| Total Assessed Value | | \$ 77,881,300 | 100.00% |

Public utility tangible personal property tax paid in 2018 is based on values listed on December 31, 2017.

Public utility tangible personal property tax paid in 2009 is based on values listed on December 31, 2008.

Source: Athens County Auditor

Table 8
Athens County, Ohio
Real Property Tax Levies and Collections (1)
Last Ten Years

| Collection Year | Current Tax Levy | Current Tax Collections | Percent Collected | Delinquent Tax Collections (2) | Total Tax Collections | Percent of Total Collection To Current Tax Levy | Outstanding Delinquent Taxes | Percent of Outstanding Delinquent Taxes To Current Tax Levy |
|-----------------|------------------|-------------------------|-------------------|--------------------------------|-----------------------|-------------------------------------------------|------------------------------|-------------------------------------------------------------|
| 2009 | \$ 49,246,866 | \$ 46,390,605 | 94.20% | \$ 2,526,626 | \$ 48,917,231 | 99.33% | \$ 5,310,025 | 10.78% |
| 2010 | 50,769,784 | 47,925,115 | 94.40% | 2,718,556 | 50,643,671 | 99.75% | 5,915,835 | 11.65% |
| 2011 | 51,693,727 | 48,842,695 | 94.48% | 2,529,556 | 51,372,251 | 99.38% | 6,227,285 | 12.05% |
| 2012 | 51,064,227 | 48,201,972 | 94.39% | 2,731,036 | 50,933,008 | 99.74% | 6,876,743 | 13.47% |
| 2013 | 52,822,370 | 50,110,749 | 94.87% | 2,729,881 | 52,840,630 | 100.03% | 7,129,835 | 13.50% |
| 2014 | 53,499,421 | 50,777,399 | 94.91% | 2,780,098 | 53,557,497 | 100.11% | 7,224,659 | 13.50% |
| 2015 | 57,933,298 | 54,774,911 | 94.55% | 3,178,893 | 57,953,804 | 100.04% | 7,852,219 | 13.55% |
| 2016 | 59,113,087 | 56,445,334 | 95.49% | 3,366,209 | 59,811,543 | 101.18% | 8,318,129 | 14.07% |
| 2017 | 63,388,618 | 60,836,746 | 95.99% | 3,577,149 | 64,413,895 | 101.62% | 7,140,792 | 11.27% |
| 2018 | 64,153,158 | 61,840,454 | 96.40% | 2,759,221 | 64,599,675 | 100.70% | 6,489,934 | 10.12% |

Source: Athens County Auditor

(1) Includes Homestead & Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenue.

(2) In Ohio, delinquent taxes collected each year are not reported individually back to the tax year in which they became delinquent. Per the Ohio Revised Code, any delinquent taxes collected are distributed based on current levy percentages.

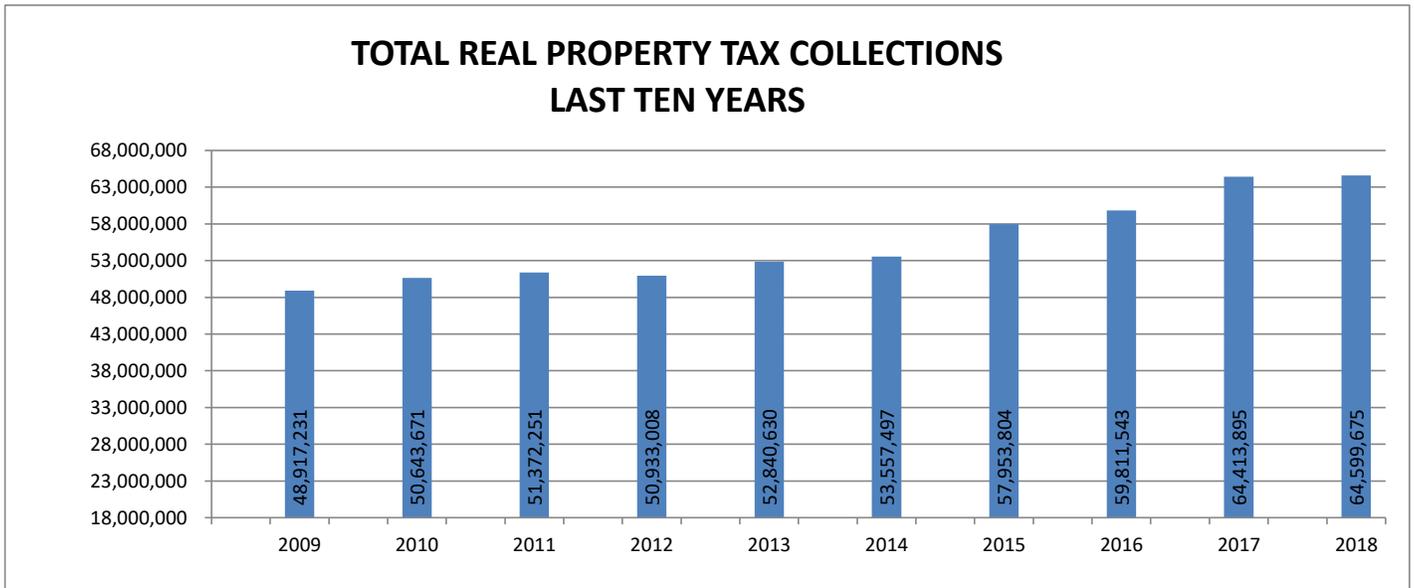


Table 9
Athens County, Ohio
Ratio of Outstanding Debt By Type
Last Ten Years

| Year | Governmental Activities | | | | | Business-Type Activities | | | | Total Primary Government | Percentage of Estimated Actual Value | Percentage of Personal Income | Per Capita |
|--------------|--------------------------|-----------------|------------|-------------------------|----------------|--------------------------|----------------------------|------------|--------------------------------|--------------------------|--------------------------------------|-------------------------------|------------|
| | General Obligation Bonds | Sales Tax Notes | OWDA Loans | Premium on Notes Issued | Capital Leases | General Obligation Bonds | Revenue Anticipation Bonds | OWDA Loans | Rural Development (FmHA) Loans | | | | |
| 2009 | \$ 975,000 | \$ 787,000 | \$ 610,498 | \$ 10,023 | \$ 49,810 | \$ 113,200 | \$ 577,200 | \$ 525,373 | \$ 34,700 | \$ 3,682,804 | 0.140% | 0.224% | \$ 58.43 |
| 2010 | 665,000 | 752,000 | 527,255 | 9,397 | 83,251 | 111,600 | 569,200 | 501,632 | 32,300 | 3,251,635 | 0.122% | 0.192% | 50.20 |
| 2011 | 361,384 | 715,000 | 440,377 | 8,770 | 95,556 | 110,000 | 561,000 | 476,561 | 29,700 | 2,798,348 | 0.105% | 0.158% | 43.21 |
| 2012 | 16,497 | 677,000 | 349,705 | 8,144 | 35,314 | 108,300 | 552,300 | 450,081 | 27,000 | 2,224,341 | 0.084% | 0.117% | 34.59 |
| 2013 | 9,762 | 637,000 | 255,074 | 7,517 | 42,140 | 106,500 | 543,200 | 439,621 | 24,200 | 2,065,014 | 0.077% | 0.107% | 31.93 |
| T-19 2014 | 358,007 | 616,000 | 156,310 | 6,891 | 799,668 | 604,700 | 533,800 | 412,837 | 21,200 | 3,509,413 | 0.129% | 0.175% | 54.23 |
| 2015 | 325,756 | 568,902 | 53,233 | 6,264 | 626,340 | 557,657 | 523,900 | 597,179 | 18,100 | 3,277,331 | 0.114% | 0.157% | 49.74 |
| 2016 | 292,820 | 519,758 | - | 5,638 | 433,252 | 509,658 | 513,600 | 811,017 | 14,800 | 3,100,543 | 0.107% | 0.146% | 46.75 |
| 2017 | 259,096 | 468,561 | - | 5,011 | 4,055,937 | 460,458 | 502,800 | 1,320,868 | 11,400 | 7,084,131 | 0.231% | 0.326% | 106.37 |
| 2018 | 224,619 | 415,309 | - | 4,385 | 3,690,286 | 410,107 | 491,500 | 1,933,005 | 7,800 | 7,177,011 | 0.223% | N/A | 109.04 |

Source: Athens County Auditor

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

| Year | Governmental Activities | | | Business Type Activities | | | Total Net General Bonded Debt | Ratio of Net Bonded Debt To Estimated Actual Value | Net Bonded Debt Per Capita |
|------|--------------------------|--------------------------------------|-------------------------|--------------------------|--------------------------------------|-------------------------|-------------------------------|----------------------------------------------------|----------------------------|
| | General Obligation Bonds | Resources Available to Pay Principal | Net General Bonded Debt | General Obligation Bonds | Resources Available to Pay Principal | Net General Bonded Debt | | | |
| 2009 | \$ 975,000 | \$ 6,673 | \$ 968,327 | \$ 113,200 | \$ 98,444 | \$ 14,756 | \$ 983,083 | 0.037% | \$ 15.60 |
| 2010 | 665,000 | 6,677 | 658,323 | 111,600 | 123,473 | (11,873) | 646,450 | 0.024% | 9.98 |
| 2011 | 361,384 | - | 361,384 | 110,000 | - | 110,000 | 471,384 | 0.018% | 7.28 |
| 2012 | 16,497 | - | 16,497 | 108,300 | - | 108,300 | 124,797 | 0.005% | 1.94 |
| 2013 | 9,762 | - | 9,762 | 106,500 | - | 106,500 | 116,262 | 0.004% | 1.80 |
| 2014 | 358,007 | - | 358,007 | 604,700 | - | 604,700 | 962,707 | 0.035% | 14.88 |
| 2015 | 325,756 | - | 325,756 | 557,657 | - | 557,657 | 883,413 | 0.031% | 13.41 |
| 2016 | 292,820 | - | 292,820 | 509,658 | - | 509,658 | 802,478 | 0.028% | 12.12 |
| 2017 | 259,096 | - | 259,096 | 460,458 | - | 460,458 | 719,554 | 0.023% | 10.80 |
| 2018 | 224,619 | - | 224,619 | 410,107 | - | 410,107 | 634,726 | 0.020% | 9.64 |

Source: Athens County Auditor

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

| Year | (1) Gross Revenue | Less: | | Net Available Revenue | Bond Debt Service | | OWDA Loan Debt Service | | Coverage |
|-------------------------------------------|-------------------------|--------------------------------------------------|-----------|-----------------------------|----------------------|-----------|---------------------------|----------|----------|
| | | Operating Expenses, Net of Depreciation | | | Principal | Interest | Principal | Interest | |
| <i>Plains Sewer</i> | | | | | | | | | |
| 2009 | \$ 331,804 | \$ 273,884 | \$ 57,920 | \$ - | \$ - | \$ 20,242 | \$ 28,128 | \$ 1.20 | |
| 2010 | 333,481 | 244,457 | 89,024 | - | - | 21,455 | 26,916 | 1.84 | |
| 2011 | 308,937 | 240,644 | 68,293 | - | - | 22,740 | 25,631 | 1.41 | |
| 2012 | 382,008 | 314,423 | 67,585 | - | - | 24,101 | 24,271 | 1.40 | |
| 2013 | 315,706 | 273,265 | 42,441 | - | - | 60,549 | 22,824 | 0.51 | |
| 2014 | 331,930 | 271,925 | 60,005 | - | - | 44,579 | 28,666 | 0.82 | |
| 2015 | 351,894 | 244,590 | 107,304 | 44,979 | 10,987 | 46,200 | 24,056 | 0.85 | |
| 2016 | 486,316 | 359,525 | 126,791 | 45,999 | 9,922 | 78,760 | 5,116 | 0.91 | |
| 2017 | 533,720 | 320,267 | 213,453 | 49,200 | 8,887 | 131,403 | 9,793 | 1.07 | |
| 2018 | 441,923 | 303,282 | 138,641 | 48,151 | 7,767 | 81,431 | 56,448 | 0.72 | |
| <i>Buchtel Water</i> | | | | | | | | | |
| 2009 | 90,662 | 103,412 | (12,750) | - | - | 2,241 | 1,319 | (3.58) | |
| 2010 | 88,119 | 130,558 | (42,439) | - | - | 2,286 | 1,273 | (11.92) | |
| 2011 | 88,721 | 136,699 | (47,978) | - | - | 2,331 | 1,228 | (13.48) | |
| 2012 | 82,956 | 181,703 | (98,747) | - | - | 2,379 | 1,181 | (27.74) | |
| 2013 | 122,579 | 112,039 | 10,540 | - | - | 2,427 | 1,133 | 2.96 | |
| 2014 | 86,893 | 114,328 | (27,435) | - | - | 2,475 | 1,084 | (7.71) | |
| 2015 | 119,166 | 86,251 | 32,915 | - | - | 2,525 | 1,034 | 9.25 | |
| 2016 | 133,742 | 123,872 | 9,870 | - | - | 2,576 | 984 | 2.77 | |
| 2017 | 162,151 | 123,068 | 39,083 | - | - | 2,627 | 932 | 10.98 | |
| 2018 | 179,749 | 155,656 | 24,093 | - | - | 2,681 | 876 | 6.77 | |
| <i>Buchtel Sewer</i> | | | | | | | | | |
| 2009 | 167,470 | 99,463 | 68,007 | 9,100 | 31,478 | - | - | 1.68 | |
| 2010 | 166,431 | 91,193 | 75,238 | 9,600 | 31,068 | - | - | 1.85 | |
| 2011 | 173,470 | 99,465 | 74,005 | 9,800 | 30,341 | - | - | 1.84 | |
| 2012 | 166,196 | 103,714 | 62,482 | 10,400 | 29,882 | - | - | 1.55 | |
| 2013 | 200,161 | 134,864 | 65,297 | 10,900 | 29,399 | - | - | 1.62 | |
| 2014 | 157,876 | 155,966 | 1,910 | 11,200 | 28,899 | - | - | 0.05 | |
| 2015 | 176,005 | 183,366 | (7,361) | 11,900 | 28,374 | - | - | (0.18) | |
| 2016 | 183,785 | 142,675 | 41,110 | 12,300 | 27,827 | - | - | 1.02 | |
| 2017 | 188,812 | 159,542 | 29,270 | 10,800 | 27,255 | - | - | 0.77 | |
| 2018 | 197,684 | 172,065 | 25,619 | 13,500 | 26,657 | - | - | 0.64 | |
| Rural Development Loan Debt Service | | | | | | | | | |
| <i>Plains Water</i> | | | | | | | | | |
| | | | | | | Principle | Interest | | |
| 2009 | 600,122 | 559,317 | 40,805 | - | - | 2,300 | 1,850 | 9.83 | |
| 2010 | 603,274 | 555,319 | 47,955 | - | - | 2,400 | 1,735 | 11.60 | |
| 2011 | 595,592 | 520,638 | 74,954 | - | - | 2,600 | 1,572 | 17.97 | |
| 2012 | 647,243 | 573,298 | 73,945 | - | - | 2,700 | 1,440 | 17.86 | |
| 2013 | 587,483 | 621,863 | (34,380) | - | - | 2,800 | 1,304 | (8.38) | |
| 2014 | 620,239 | 612,568 | 7,671 | - | - | 3,000 | 1,160 | 1.84 | |
| 2015 | 566,608 | 614,089 | (47,481) | - | - | 3,100 | 1,009 | (11.56) | |
| 2016 | 682,006 | 578,873 | 103,133 | - | - | 3,300 | 850 | 24.85 | |
| 2017 | 749,116 | 744,927 | 4,189 | - | - | 3,400 | 684 | 1.03 | |
| 2018 | 737,401 | 575,718 | 161,683 | - | - | 3,600 | 510 | 39.34 | |

(1) Includes sewer/water charges for services, interest income and other non-operating revenue.

Source: Athens County Auditor

Table 12
Athens County, Ohio
Computation of Direct and Overlapping
General Obligation Debt Attributable to Governmental Activities
December 31, 2018

| <u>Political Subdivisions</u> | <u>Debt Outstanding (1)</u> | <u>Percentage Applicable to County (2)</u> | <u>Amount of Direct and Overlapping Debt</u> |
|-------------------------------------------|---------------------------------|----------------------------------------------------|----------------------------------------------------------|
| Direct: | | | |
| Athens County | \$ 4,334,599 | 100.00% | \$ 4,334,599 |
| Overlapping: | | | |
| School Districts wholly within the County | | | |
| Athens City School District | 3,860,765 | 100.00% | 3,860,765 |
| Entities not wholly within the County | | | |
| Alexander Local School District | 1,782,945 | 86.51% | 1,542,513 |
| Nelsonville-York City School District | 2,914,040 | 87.16% | 2,539,954 |
| Trimble Local School District | <u>145,093</u> | 97.29% | <u>141,164</u> |
| Sub-Total Overlapping Districts | <u>8,702,843</u> | | <u>8,084,396</u> |
| Grand Total | <u>\$ 13,037,442</u> | | <u>\$ 12,418,995</u> |

Source: Athens County Auditor

(1) General Obligation Debt includes General Obligation Bonds, Notes, Loans and Capital Leases.

(2) Percentages were determined by dividing the assessed valuation of the political subdivision located within the County by the total assessed valuation of the subdivision.
The valuations used were for the 2018 collection year.

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

| | 2009 | 2010 | 2011 | 2012 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Assessed Valuation | <u>\$ 921,475,860</u> | <u>\$ 929,198,860</u> | <u>\$ 930,750,790</u> | <u>\$ 931,524,260</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>\$ 21,536,897</u> | <u>\$ 21,729,972</u> | <u>\$ 21,768,770</u> | <u>\$ 21,788,107</u> |
| Amount of Debt Applicable to Debt Limit General Obligation Bonds | 975,000 | 665,000 | 361,384 | 16,497 |
| Less Amount Available in Debt Service | <u>(6,673)</u> | <u>(6,677)</u> | <u>(6,680)</u> | <u>(6,683)</u> |
| Amount of Debt Subject to Limit | <u>968,327</u> | <u>658,323</u> | <u>354,704</u> | <u>9,814</u> |
| Legal Debt Margin | <u>\$ 20,568,570</u> | <u>\$ 21,071,649</u> | <u>\$ 21,414,066</u> | <u>\$ 21,778,293</u> |
| Legal Debt Margin as a Percentage of the Debt Limit | 95.50% | 96.97% | 98.37% | 99.95% |
| Unvoted Debt Limit - 1% of Assessed Valuation | \$ 9,214,759 | \$ 9,291,989 | \$ 9,307,508 | \$ 9,315,243 |
| Amount of Debt Subject to Limit | <u>968,327</u> | <u>658,323</u> | <u>354,704</u> | <u>9,814</u> |
| Unvoted Legal Debt Margin | <u>\$ 8,246,432</u> | <u>\$ 8,633,666</u> | <u>\$ 8,952,804</u> | <u>\$ 9,305,429</u> |
| Legal Debt Margin as a Percentage of the Unvoted Debt Limit | 89.49% | 92.92% | 96.19% | 99.89% |

Source: Athens County Auditor

| 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <u>\$ 939,312,540</u> | <u>\$ 950,424,090</u> | <u>\$ 1,003,642,610</u> | <u>\$ 1,016,857,030</u> | <u>\$ 1,072,001,470</u> | <u>\$ 1,127,291,900</u> |
| <u>\$ 21,982,814</u> | <u>\$ 22,260,602</u> | <u>\$ 23,591,065</u> | <u>\$ 23,921,426</u> | <u>\$ 25,300,037</u> | <u>\$ 26,682,298</u> |
| <u>9,762</u> <u>(6,685)</u> | <u>358,007</u> <u>(6,688)</u> | <u>325,802</u> <u>(6,690)</u> | <u>292,820</u> <u>(6,693)</u> | <u>259,096</u> <u>(6,696)</u> | <u>224,619</u> <u>(6,699)</u> |
| <u>3,077</u> | <u>351,319</u> | <u>319,112</u> | <u>286,127</u> | <u>252,400</u> | <u>217,920</u> |
| <u>\$ 21,979,737</u> | <u>\$ 21,909,283</u> | <u>\$ 23,271,953</u> | <u>\$ 23,635,299</u> | <u>\$ 25,047,637</u> | <u>\$ 26,464,378</u> |
| 99.99% | 98.42% | 98.65% | 98.80% | 99.00% | 99.18% |
| <u>\$ 9,393,125</u> | <u>\$ 9,504,241</u> | <u>\$ 10,036,426</u> | <u>\$ 10,168,570</u> | <u>\$ 10,720,015</u> | <u>\$ 11,272,919</u> |
| <u>3,077</u> | <u>351,319</u> | <u>319,112</u> | <u>286,127</u> | <u>252,400</u> | <u>217,920</u> |
| <u>\$ 9,390,048</u> | <u>\$ 9,152,922</u> | <u>\$ 9,717,314</u> | <u>\$ 9,882,443</u> | <u>\$ 10,467,615</u> | <u>\$ 11,054,999</u> |
| 99.97% | 96.30% | 96.82% | 97.19% | 97.65% | 98.07% |

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

| Year | Population | Personal Income | Per Capita Personal Income | Unemployment Rate* |
|------|------------|------------------|----------------------------|--------------------|
| 2009 | 63,026 | \$ 1,641,290,000 | \$ 26,041 | 9.3% |
| 2010 | 64,774 | 1,689,949,000 | 26,090 | 9.6% |
| 2011 | 64,757 | 1,767,907,000 | 27,296 | 8.3% |
| 2012 | 64,304 | 1,896,353,000 | 29,490 | 8.0% |
| 2013 | 64,681 | 1,937,544,000 | 29,995 | 7.4% |
| 2014 | 64,713 | 2,004,584,000 | 30,977 | 5.7% |
| 2015 | 65,793 | 2,082,868,000 | 31,613 | 5.7% |
| 2016 | 66,320 | 2,130,064,000 | 32,183 | 6.1% |
| 2017 | 66,597 | 2,171,713,000 | 32,610 | 5.5% |
| 2018 | 65,818 | N/A | N/A | 6.0% |

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

* Figures Updated as of May 2018 according to Ohio Labor Market Information.

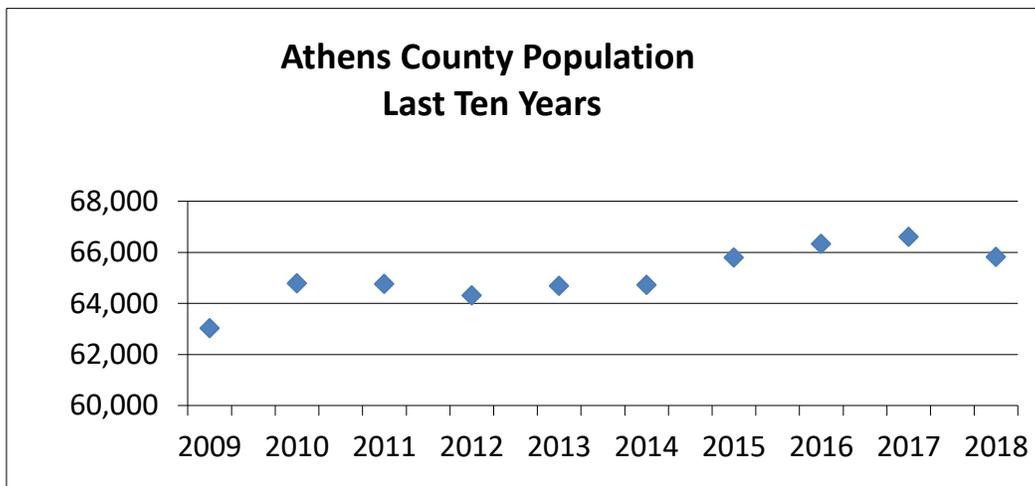


Table 15
Athens County, Ohio
Principal Employers
2018 and 2009

| Employer | Nature of Business | 2018 | | | 2009 | | |
|-----------------------------------------------|--------------------|----------------------------|------|--------------------------------|----------------------------|------|--------------------------------|
| | | (1) Number of Employees | Rank | Percentage of Total Employment | (1) Number of Employees | Rank | Percentage of Total Employment |
| Ohio University | Education | 4,663 | 1 | 17.60% | 3,858 | 1 | 15.08% |
| Ohio Health (O'Bleness Memorial Hosp.) | Health Care | 947 | 2 | 3.57% | 575 | 2 | 2.25% |
| Athens County Government | Government | 580 | 3 | 2.19% | 533 | 3 | 2.08% |
| Athens City Bd of Ed | Education | 361 | 4 | 1.36% | 400 | 5 | 1.56% |
| Wal-Mart Stores Inc | Trade | 336 | 5 | 1.27% | 365 | 6 | 1.43% |
| Hocking College | Education | 300 | 6 | 1.13% | 528 | 4 | 2.06% |
| Kroger of Athens | Trade | 300 | 7 | 1.13% | | | |
| Alexander Local Bd of Ed | Education | 192 | 8 | 0.72% | 225 | 8 | 0.88% |
| City of Athens | Government | 185 | 9 | 0.70% | | | |
| Holzer | Healthcare | 180 | 10 | 0.68% | | | |
| Rocky Brands | Manufacturing | | | | 280 | 7 | 1.09% |
| Diagnostic Hybrids | Manufacturing | | | | 215 | 9 | 0.84% |
| Doctors Hospital of Nelsonville | Health Care | Closed | | | 180 | 10 | 0.70% |
| Total | | <u>8,044</u> | | <u>30.35%</u> | <u>7,159</u> | | <u>27.97%</u> |
| Total Employment within the County (2) | | <u>26,500</u> | | | <u>25,586</u> | | |

Source: Athens Area Chamber of Commerce

(1) Source: Athens County Chamber of Commerce.

(2) Source: Athens County Economic Development Council.

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

| | 2009 | 2010 | 2011 | 2012 |
|------------------------------|--------------|--------------|--------------|--------------|
| General Government | | | | |
| Legislative and Executive | | | | |
| County Commissioners | 6.5 | 6.5 | 6.5 | 6.5 |
| Auditor | 16.5 | 13.0 | 13.0 | 12.5 |
| Treasurer | 5.0 | 5.0 | 4.0 | 4.0 |
| Prosecuting Attorney | 19.0 | 19.0 | 16.0 | 17.5 |
| Data Processing | 1.0 | 1.0 | 1.0 | 1.0 |
| Board of Election | 7.0 | 7.0 | 8.0 | 8.5 |
| Recorder | 4.0 | 4.0 | 4.0 | 4.0 |
| Microfilm | 2.0 | 2.0 | 2.0 | 2.0 |
| Building and Grounds | 6.0 | 6.0 | 6.0 | 6.0 |
| Judicial | | | | |
| Common Pleas Court | 13.0 | 13.0 | 12.5 | 12.0 |
| Law Library | 1.0 | 1.0 | 1.0 | 1.0 |
| Juvenile Court | 15.0 | 12.0 | 13.0 | 12.5 |
| Probate Court | 4.5 | 3.5 | 4.0 | 3.0 |
| Clerk of Courts | 5.0 | 5.0 | 5.0 | 5.0 |
| Title Office | 5.0 | 5.0 | 6.5 | 6.0 |
| Municipal Court | 3.5 | 3.5 | 3.5 | 3.5 |
| Public Safety | | | | |
| Coroner | 1.5 | 1.5 | 1.5 | 1.5 |
| Sheriff | 30.0 | 30.5 | 30.0 | 30.0 |
| Emergency Management | 2.0 | 2.0 | 2.0 | 1.5 |
| 911 Emergency Communications | 15.0 | 16.0 | 17.5 | 16.5 |
| SEPTA | - | - | - | - |
| Public Works | | | | |
| County Engineer | 26.0 | 26.0 | 26.0 | 24.0 |
| County Planner | 2.0 | 2.0 | - | - |
| Soil & Water | 4.0 | 4.0 | 4.0 | 4.0 |
| Health | | | | |
| Dog and Kennel | 3.0 | 4.0 | 4.0 | 4.5 |
| Solid Waste | 22.0 | 21.0 | 20.0 | 19.0 |
| Recycling | 0.0 | 0.0 | 0.0 | 0.0 |
| Health Department | 19.0 | 19.0 | 19.0 | 22.0 |
| Ambulance Service | 0.0 | 2.0 | 46.0 | 49.5 |
| Plains Water & Sewer | 3.0 | 3.0 | 3.5 | 3.5 |
| Buchtel Water & Sewer | 1.0 | 1.0 | 1.0 | 1.0 |
| Human Services | | | | |
| 317 Board | 9.0 | 9.0 | 8.0 | 8.0 |
| Veteran's Services | 5.0 | 5.5 | 5.0 | 5.0 |
| Department of Youth Services | 4.0 | 3.0 | 3.0 | 2.5 |
| Victim's Assistance | 0.0 | 0.0 | 1.5 | 1.0 |
| Job & Family Services | 92.0 | 90.0 | 74.0 | 70.0 |
| Child Support Enforcement | 18.0 | 18.0 | 15.0 | 15.0 |
| Children Services | 68.5 | 73.0 | 72.5 | 72.0 |
| ACBDD (Beacon School) | 94.5 | 91.5 | 90.0 | 86.0 |
| Total | 533.5 | 528.5 | 549.5 | 541.5 |

Source: Athens County Auditor

Each part-time employee is reported as 0.5.

| 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 6.0 | 7.0 | 7.0 | 8.0 | 8.0 | 8.0 |
| 13.0 | 15.0 | 15.0 | 14.5 | 15.5 | 13.0 |
| 5.0 | 5.0 | 5.0 | 6.5 | 6.0 | 6.0 |
| 19.0 | 17.0 | 19.0 | 20.0 | 21.0 | 21.0 |
| 1.0 | 1.0 | 1.0 | 0.0 | 0.0 | 0.0 |
| 7.0 | 9.5 | 10.5 | 9.0 | 11.0 | 11.0 |
| 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| 2.0 | 2.0 | 2.0 | 1.0 | 1.0 | 1.0 |
| 6.0 | 5.0 | 5.0 | 7.0 | 7.0 | 6.0 |
| 13.0 | 11.0 | 9.0 | 13.0 | 13.0 | 13.0 |
| 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 0.5 |
| 10.5 | 9.5 | 10.0 | 11.0 | 10.5 | 10.0 |
| 3.0 | 2.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| 7.0 | 7.0 | 7.0 | 7.0 | 7.5 | 7.5 |
| 3.5 | 2.5 | 3.5 | 3.5 | 4.5 | 3.5 |
| 2.0 | 2.0 | 2.0 | 2.5 | 2.5 | 2.5 |
| 30.5 | 30.5 | 31.0 | 32.5 | 33.5 | 35.0 |
| 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 0.5 |
| 17.0 | 17.0 | 18.5 | 17.0 | 18.0 | 18.0 |
| - | - | - | 38.0 | 37.5 | 34.0 |
| 24.0 | 24.0 | 26.0 | 26.0 | 26.0 | 26.0 |
| - | - | - | 1.0 | 1.0 | 2.0 |
| 4.0 | 6.0 | 4.5 | 5.0 | 6.0 | 5.5 |
| 4.0 | 4.5 | 4.5 | 4.0 | 3.5 | 4.0 |
| 18.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 0.0 | 15.0 | 15.0 | 0.0 | 0.0 | 0.0 |
| 18.5 | 18.5 | 23.5 | 21.0 | 20.5 | 20.0 |
| 49.0 | 47.5 | 49.0 | 48.0 | 50.0 | 51.0 |
| 4.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| 1.0 | 2.0 | 2.0 | 1.0 | 1.0 | 1.0 |
| 8.0 | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 |
| 5.0 | 5.0 | 5.0 | 5.5 | 5.5 | 5.5 |
| 2.5 | 2.5 | 10.0 | 3.5 | 2.0 | 2.0 |
| 0.0 | 1.0 | 1.0 | 0.0 | 2.5 | 3.0 |
| 67.0 | 68.0 | 67.0 | 70.0 | 72.0 | 75.0 |
| 14.0 | 17.0 | 16.0 | 15.0 | 14.0 | 14.0 |
| 73.5 | 76.0 | 75.5 | 76.5 | 75.5 | 71.0 |
| 83.0 | 79.0 | 76.0 | 87.5 | 97.0 | 85.0 |
| <u>531.5</u> | <u>532.5</u> | <u>547.0</u> | <u>581.0</u> | <u>599.5</u> | <u>579.5</u> |

Table 17
Athens County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------------------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| General Government | | | | | | | | | | |
| Legislative and Executive | | | | | | | | | | |
| County Commissioners | | | | | | | | | | |
| Number of resolutions | 28 | 18 | 17 | 25 | 7 | 23 | 13 | 18 | 19 | 21 |
| Number of meetings | 57 | 54 | 53 | 55 | 56 | 60 | 52 | 50 | 52 | 52 |
| Auditor | | | | | | | | | | |
| Number of non-exempt conveyances | 760 | 783 | 816 | 881 | 858 | 886 | 957 | 974 | 1,014 | 1,000 |
| Number of exempt conveyances | 649 | 570 | 715 | 652 | 732 | 704 | 698 | 751 | 738 | 688 |
| Number of real estate transfers | 1,409 | 1,353 | 1,531 | 1,533 | 1,590 | 1,590 | 1,655 | 1,725 | 1,752 | 1,688 |
| Number of personal property returns-inter-co | 22 | 23 | - | - | - | - | - | - | - | - |
| Number of expense checks used | 28,433 | 28,315 | 26,783 | 25,395 | 23,456 | 23,799 | 23,218 | 23,449 | 24,525 | 28,155 |
| Number of payroll checks used | 16,707 | 16,573 | 17,658 | 17,006 | 17,021 | 18,521 | 16,703 | 4,414 | 1,615 | 1,007 |
| Number of vendors licenses issued | 84 | 103 | 79 | 95 | 101 | 100 | 96 | 51 | 49 | 100 |
| Treasurer | | | | | | | | | | |
| Number of tax bill envelopes mailed Real | 29,941 | 30,056 | 29,998 | 25,040 | 28,693 | 28,898 | 29,681 | 75,564 | 75,175 | 75,085 |
| Number of tax bill envelopes mailed Real Delq | 2,370 | 2,356 | 2,324 | 2,305 | 2,296 | 1,994 | 2,261 | 4,856 | 4,793 | 4,384 |
| Number of tax bill envelopes mailed MH | 6,324 | 6,236 | 6,191 | 5,940 | 6,062 | 5,997 | 6,126 | 7,229 | 6,865 | 6,883 |
| Number of tax bill envelopes mailed PPT | 22 | 20 | 42 | 31 | 8 | - | 8 | - | 7 | - |
| Return on portfolio-weighted yield | 2.05% | 1.52% | 0.96% | 0.40% | 0.31% | 0.86% | 1.01% | 1.24% | 1.62% | 2.04% |
| Prosecuting Attorney | | | | | | | | | | |
| Number of criminal cases - new | 461 | 513 | 490 | 521 | 502 | 512 | 510 | 508 | 578 | 632 |
| Number of cases - Civil/Township Requests/Appeals | 175 | 194 | 190 | 188 | 155 | 406 | 214 | 638 | 859 | 1,117 |
| Number of criminal cases - Probation Revocations | N/A | N/A | N/A | N/A | 379 | 240 | N/A | N/A | N/A | N/A |
| Board of Election | | | | | | | | | | |
| Number of registered voters | 48,246 | 49,440 | 49,726 | 47,858 | 44,024 | 43,737 | 38,319 | 45,418 | 45,165 | 45,318 |
| Number of voters last general election | 12,534 | 17,513 | 16,566 | 28,003 | 7,758 | 14,863 | 14,110 | 30,042 | 12,158 | 23,167 |
| Percentage of registered voters that voted | 25.98% | 35.42% | 33.31% | 58.52% | 17.62% | 33.98% | 36.82% | 66.15% | 26.92% | 51.12% |
| Recorder | | | | | | | | | | |
| Number of deeds recorded | 1,930 | 2,090 | 1,921 | 2,386 | 2,186 | 2,142 | 2,177 | 2,359 | 2,342 | 2,546 |
| Number of mortgages recorded | 4,339 | 3,985 | 3,476 | 3,901 | 4,134 | 3,241 | 3,395 | 3,530 | 3,569 | 3,487 |
| Number of liens recorded | 260 | 287 | 268 | 240 | 199 | 238 | 279 | 344 | 667 | 447 |
| Number of leases recorded | 76 | 53 | 246 | 269 | 104 | 108 | 89 | 61 | 51 | 53 |
| Number of power of attorneys recorded | 149 | 117 | 95 | 93 | 108 | 122 | 129 | 101 | 109 | 119 |
| Number of partnerships recorded | - | - | 1 | - | - | 1 | - | - | 1 | 1 |
| Number of military discharges recorded | 8 | 12 | 11 | 20 | 12 | 6 | 5 | 6 | - | 4 |
| Number of plats recorded | 5 | - | - | 2 | 1 | - | 6 | 6 | 1 | 1 |
| Number of miscellaneous items recorded | 75 | 110 | 111 | 159 | 119 | 119 | 119 | 136 | 106 | 108 |
| Building and Grounds | | | | | | | | | | |
| Number of buildings | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |

Source: Various Athens County Departments

Table 17
Athens County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------------------------------------------------------------|--------|--------|--------|---------|---------|---------|---------|--------|--------|---------|
| General Government | | | | | | | | | | |
| Judicial | | | | | | | | | | |
| Clerk of Courts/Common Pleas Court | | | | | | | | | | |
| Number of civil cases filed | 1,070 | 959 | 884 | 1,553 | 1,605 | 1,790 | 1,583 | 1,445 | 749 | 255 |
| Number of criminal cases filed | 461 | 513 | 490 | 521 | 501 | 512 | 510 | 508 | 578 | 632 |
| Juvenile Court | | | | | | | | | | |
| Number of unruly cases filed | 53 | 43 | 44 | 31 | 20 | 18 | 11 | 23 | 46 | 50 |
| Number of delinquent cases filed | 280 | 226 | 207 | 149 | 205 | 216 | 196 | 202 | 114 | 114 |
| Number of traffic cases filed | 261 | 215 | 178 | 197 | 175 | 121 | 190 | 140 | 150 | 137 |
| Number of neglected, dependent and abused children dispositions cases filed | 76 | 91 | 33 | 75 | 57 | 97 | 100 | 87 | 100 | 79 |
| Number of paternity/support cases filed | 193 | 176 | 145 | 116 | 101 | 140 | 158 | 99 | 150 | 78 |
| Number of other cases filed | 100 | 109 | 133 | 114 | 113 | 160 | 202 | 153 | 167 | 154 |
| Probate Court | | | | | | | | | | |
| Number of civil cases filed | 13 | 11 | 4 | 3 | 4 | 2 | 1 | - | 2 | 2 |
| Municipal Court | | | | | | | | | | |
| Number of civil cases filed | 1,310 | 1,131 | 1,195 | 941 | 898 | 934 | 892 | 936 | 1,087 | 1,247 |
| Number of criminal cases filed | 3,211 | 3,139 | 3,404 | 3,610 | 3,122 | 2,896 | 3,147 | 2,686 | 2,974 | 2,578 |
| Number of traffic cases filed | 7,140 | 8,168 | 8,159 | 10,677 | 8,840 | 8,742 | 9,686 | 7,586 | 6,415 | 6,607 |
| Law Library | | | | | | | | | | |
| Number of volumes in collection | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 8,000 | 8,000 | 8,000 |
| Public Safety | | | | | | | | | | |
| Coroner | | | | | | | | | | |
| Number of cases investigated | 72 | 74 | 76 | 71 | 65 | 82 | 82 | 58 | 59 | 58 |
| Number of autopsies performed | 39 | 40 | 51 | 45 | 36 | 51 | 38 | 25 | 15 | 31 |
| Number of toxicology without autopsy | - | - | - | - | - | - | - | - | 2 | 2 |
| Number of toxicology collected for Ohio State Highway Patrol | 3 | - | - | - | - | - | - | - | - | - |
| Sheriff | | | | | | | | | | |
| Number of incidents reported | 7,693 | 5,529 | 6,583 | 8,236 | 9,554 | 8,824 | 17,685 | 19,114 | 23,430 | 23,812 |
| Number of papers served | 5,201 | 4,891 | 5,344 | 5,675 | 5,743 | 5,887 | 2,365 | 2,780 | 3,334 | 3,124 |
| Number of transport hours | 6,240 | 6,240 | 6,656 | 4,160 | 4,866 | 5,189 | 4,974 | 4,659 | 4,868 | 4,135 |
| Number of court security hours | 6,240 | 6,240 | 6,240 | 6,240 | 5,450 | 6,240 | 6,240 | 6,240 | 6,240 | 6,240 |
| 911 Emergency Communications | | | | | | | | | | |
| Number of calls received | 27,212 | 44,077 | 84,620 | 140,067 | 124,355 | 114,399 | 127,210 | 94,945 | 97,047 | 100,639 |
| Public Works | | | | | | | | | | |
| County Engineer | | | | | | | | | | |
| Miles of roads resurfaced | 5.60 | 43.63 | 26.44 | 29.09 | 25.20 | 17.30 | 20.52 | 8.37 | 12.00 | 7.10 |
| Number of bridges replaced/improved | 5 | 4 | 3 | 24 | 2 | 7 | 5 | 6 | 7 | 4 |
| Number of culverts built/replaced/improved | 111 | 10 | 20 | 21 | 76 | 98 | 65 | 54 | 38 | 25 |

Source: Various Athens County Departments

Table 17
Athens County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------------------------------------------------------------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Health | | | | | | | | | | |
| Ambulance Service | | | | | | | | | | |
| Number of Basic Level Service Transports | N/A | N/A | 1,435 | 1,611 | 1,440 | 1,578 | 1,259 | 256 | 1,741 | 2,260 |
| Number of Advanced Level Service Transports | N/A | N/A | 3,004 | 3,136 | 3,255 | 3,422 | 3,848 | 3,801 | 3,325 | 3,014 |
| Number of Extra Advanced Level Service Transports | N/A | N/A | 71 | 50 | 53 | 90 | 84 | 69 | 71 | 75 |
| Number of Treat With Trasport Transports | N/A | N/A | 273 | 237 | 507 | 566 | 460 | 616 | 1,629 | 869 |
| Dog and Kennel | | | | | | | | | | |
| Number of 1 year dog licenses issued | 10,231 | 9,884 | 10,129 | 9,911 | 9,867 | 9,523 | 9,835 | 9,358 | 8,641 | 8,651 |
| Number of 3 year dog licenses issued | N/A | N/A | N/A | N/A | N/A | 37 | 33 | 20 | 34 | 33 |
| Number of permanent dog licenses issued | N/A | N/A | N/A | N/A | N/A | 8 | 19 | 4 | 3 | 7 |
| Number of kennel licenses issued | 411 | 262 | 345 | 329 | 308 | 125 | 271 | 102 | 114 | 23 |
| Sewer Districts | | | | | | | | | | |
| Average monthly sewage treated (gallons) | 6,741,000 | 11,524,000 | 12,630,000 | 10,777,000 | 11,425,000 | 11,240,000 | 7,260,000 | 5,760,000 | 5,970,000 | 6,060,000 |
| Number of tap-ins | 1,464 | 1,335 | 1,396 | 1,426 | 1,418 | 1,483 | 1,430 | 1,490 | 1,507 | 1,532 |
| Number of customers | 1,464 | 1,335 | 1,396 | 1,426 | 1,418 | 1,483 | 1,430 | 1,490 | 1,507 | 1,532 |
| Water Districts | | | | | | | | | | |
| Average monthly water billed | \$ 61,678 | \$ 58,534 | \$ 59,256 | \$ 59,588 | \$ 53,399 | \$ 55,850 | \$ 55,123 | \$ 64,397 | \$ 66,756 | \$ 75,353 |
| Number of tap-ins | 1,436 | 1,402 | 1,446 | 1,476 | 1,445 | 1,458 | 1,464 | 1,476 | 1,481 | 1,466 |
| Number of customers | 1,436 | 1,402 | 1,446 | 1,476 | 1,445 | 1,458 | 1,464 | 1,476 | 1,481 | 1,466 |
| Human Services | | | | | | | | | | |
| Veteran's Services | | | | | | | | | | |
| Number of clients served | 2,542 | 2,255 | 2,985 | 2,162 | 2,031 | 2,113 | 1,836 | 1,964 | 1,693 | 1,675 |
| Amount of benefits paid to county residents | \$ 280,005 | \$ 360,597 | \$ 376,134 | \$ 339,493 | \$ 329,606 | \$ 340,198 | \$ 327,987 | \$ 353,494 | \$ 366,318 | \$ 312,278 |
| Job & Family Services | | | | | | | | | | |
| Average monthly client count - food stamps | 9,414 | 10,639 | 11,332 | 11,431 | 11,586 | 11,135 | 10,311 | 10,323 | 9,836 | 9,069 |
| Average monthly client count - day care children | 246 | 230 | 226 | 142 | 185 | 161 | 161 | 256 | 150 | 144 |
| Average monthly client count - WIA | 236 | 167 | 135 | 139 | 64 | 97 | 104 | 71 | 64 | 63 |
| Average yearly client count - job placement | 878 | 868 | 1,117 | 1,402 | 1,047 | 1,049 | 1,456 | 785 | 683 | 129 |
| Child Support Enforcement | | | | | | | | | | |
| Average yearly active support orders | 4,543 | 4,475 | 4,214 | 4,281 | 4,286 | 4,349 | 3,956 | 4,056 | 3,743 | 3,503 |
| Percentage collected | 62.65% | 61.96% | 63.27% | 62.14% | 63.88% | 63.01% | 63.99% | 64.60% | 63.15% | 62.27% |
| Children Services | | | | | | | | | | |
| Average monthly client count - foster care (Includes residential, relative, therapeutic) | 106 | 110 | 77 | 78 | 76 | 77 | 88 | 106 | 104 | 99 |
| Average monthly client count - adoption | 36 | 48 | 33 | 25 | 26 | 24 | 28 | 31 | 33 | 39 |
| Average In-home (Voluntary, Protective Service Order, Posittract) | 79 | 53 | 60 | 48 | 36 | 37 | 36 | 29 | 20 | 24 |
| ACBDD (Beacon School) | | | | | | | | | | |
| Number of students enrolled | | | | | | | | | | |
| Early intervention program | 98 | 105 | 87 | 76 | 60 | 41 | 73 | 52 | 57 | 61 |
| Preschool | 13 | 18 | 14 | 11 | 14 | 8 | 13 | 11 | 15 | 12 |
| School Age | 40 | 44 | 47 | 54 | 43 | 48 | 32 | 39 | 51 | 49 |
| Number of employed at workshop & other | 52 | 25 | 113 | 81 | 74 | 62 | 74 | 28 | 11 | 9 |
| Residential Support | N/A | N/A | N/A | 160 | 188 | 212 | 205 | 205 | 206 | 215 |
| Supported Employment | N/A | N/A | N/A | 141 | 128 | 118 | 119 | 97 | 122 | 153 |
| Case Management | N/A | N/A | N/A | 175 | 154 | 166 | 168 | 170 | 391 | 390 |
| Conservation and Recreation | | | | | | | | | | |
| Number of Parks | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Miles of Bike path | 12.50 | 12.50 | 13.40 | 13.40 | 13.67 | 13.67 | 13.67 | 21.00 | 21.00 | 21.00 |
| Miles of Recreational Trail | - | - | - | - | - | - | - | - | - | 5.79 |

Source: Various Athens County Departments

Information is not available for years prior to 2011 for Ambulance Service.

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Table 18
Athens County Ohio
Governmental Activities Capital Assets by Function/Activity
Last Ten Years

| Function and Activity | 2009 | 2010 | 2011 | 2012 |
|-------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <i>General Government - Legislative and Executive</i> | | | | |
| County Commissioners | \$ 6,140,934 | \$ 6,159,095 | \$ 6,159,095 | \$ 6,168,199 |
| Auditor | 59,587 | 59,587 | 52,457 | 58,422 |
| Treasurer | - | - | 7,130 | 7,130 |
| Prosecuting Attorney | 6,793 | 6,793 | 6,793 | 35,684 |
| Data Processing | 140,865 | 140,865 | 140,865 | 147,138 |
| Board of Election | 777,383 | 797,157 | 797,157 | 789,271 |
| Recorder | 19,842 | 19,842 | 19,842 | 19,842 |
| Microfilm | 19,265 | 19,265 | 19,265 | 19,265 |
| Records Center | - | - | - | - |
| Building and Grounds | 238,295 | 259,596 | 259,596 | 364,693 |
| Total Legislative & Executive | 7,402,964 | 7,462,200 | 7,462,200 | 7,609,644 |
| <i>General Government - Judicial</i> | | | | |
| Common Pleas Court | 29,960 | 209,960 | 209,960 | 209,960 |
| Law Library | - | 21,000 | 21,000 | 21,000 |
| Juvenile Court | 58,115 | 58,115 | 58,115 | 47,136 |
| Probate Court | 12,655 | 12,655 | 6,583 | 6,583 |
| Clerk of Courts | 63,005 | 68,950 | 68,950 | 68,950 |
| Total Judicial | 163,735 | 370,680 | 364,608 | 353,629 |
| <i>Public Safety</i> | | | | |
| Sheriff | 1,956,825 | 1,740,881 | 1,806,460 | 1,856,865 |
| Emergency Management | 329,580 | 353,074 | 390,638 | 419,409 |
| 911 Emergency Communications | 930,314 | 1,003,632 | 1,059,559 | 1,194,305 |
| Total Public Safety | 3,216,719 | 3,097,587 | 3,256,657 | 3,470,579 |
| <i>Public Works</i> | | | | |
| County Engineer | 6,264,676 | 6,403,356 | 6,475,749 | 6,527,782 |
| GIS | 6,495 | 6,495 | 6,495 | 6,495 |
| Infrastructure | 73,725,520 | 75,329,228 | 76,818,708 | 77,998,889 |
| Total Public Works | 79,996,691 | 81,739,079 | 83,300,952 | 84,533,166 |
| <i>Health</i> | | | | |
| Dog and Kennel | 740,689 | 719,388 | 719,388 | 698,088 |
| Ambulance Service | 1,820,259 | 1,942,250 | 1,952,025 | 2,188,056 |
| Solid Waste | 1,378,157 | 1,378,157 | 1,431,157 | 1,410,028 |
| Health Department | 100,509 | 100,509 | 123,918 | 123,918 |
| Total Health | 4,039,614 | 4,140,304 | 4,226,488 | 4,420,090 |
| <i>Human Services</i> | | | | |
| County Home Farm | 28,711 | 28,711 | 28,711 | 28,711 |
| Veteran's Services | 5,135 | 5,135 | 5,135 | 5,135 |
| Job & Family Services | 2,995,362 | 2,944,230 | 2,940,343 | 2,959,305 |
| Child Support Enforcement | 25,724 | 19,359 | 6,908 | 6,908 |
| Childrens Services | 1,072,471 | 1,141,168 | 1,387,076 | 1,692,340 |
| ACBDD (Beacon School) | 6,595,679 | 6,735,861 | 7,123,769 | 7,123,769 |
| Total Human Services | 10,723,082 | 10,874,464 | 11,491,942 | 11,816,168 |
| <i>Conservation and Recreation</i> | | | | |
| Athens County Bikeway | 416,128 | 416,128 | 469,545 | 486,948 |
| Ferndale Park | 61,126 | 61,126 | 61,126 | 61,126 |
| Total Conservation & Recreation | 477,254 | 477,254 | 530,671 | 548,074 |
| Total Governmental Funds Capital Assets | \$ 106,020,059 | \$ 108,161,568 | \$ 110,633,518 | \$ 112,751,350 |

Source: Athens County Auditor

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|----|-------------|----------------|----------------|----------------|----------------|----------------|
| \$ | 6,219,519 | \$ 6,219,519 | \$ 6,211,968 | \$ 6,224,363 | \$ 6,281,363 | \$ 6,344,858 |
| | 58,422 | 58,422 | 58,422 | 80,616 | 240,439 | 606,879 |
| | 16,060 | 29,555 | 22,425 | 22,425 | 22,425 | 22,425 |
| | 35,684 | 61,924 | 61,924 | 85,398 | 91,409 | 176,699 |
| | 147,138 | 147,138 | 139,602 | 139,602 | 139,602 | 27,065 |
| | 793,718 | 793,718 | 805,908 | 805,908 | 805,908 | 799,278 |
| | 26,470 | 26,470 | 26,470 | 27,689 | 27,689 | 33,439 |
| | 29,810 | 29,810 | 29,810 | 29,810 | 29,810 | 29,810 |
| | 35,578 | 111,967 | 111,967 | 111,967 | 111,967 | 111,967 |
| | 371,540 | 392,540 | 577,903 | 603,276 | 1,759,487 | 1,809,009 |
| | 7,733,939 | 7,871,063 | 8,046,399 | 8,131,054 | 9,510,099 | 9,961,429 |
| | 91,960 | 86,465 | 81,269 | 92,799 | 102,799 | 102,799 |
| | 21,000 | 21,000 | 21,000 | 21,000 | 21,000 | 21,000 |
| | 47,136 | 41,851 | 26,156 | 40,446 | 40,446 | 27,460 |
| | 6,583 | 6,583 | 6,583 | 12,634 | 12,634 | 12,634 |
| | 68,420 | 34,219 | 32,883 | 32,883 | 32,883 | 32,883 |
| | 235,099 | 190,118 | 167,891 | 199,762 | 209,762 | 196,776 |
| | 1,995,648 | 2,115,732 | 1,808,438 | 1,915,829 | 2,445,542 | 2,738,511 |
| | 419,409 | 419,409 | 419,409 | 419,409 | 419,409 | 396,909 |
| | 1,194,305 | 1,659,513 | 1,811,945 | 2,244,173 | 2,684,387 | 2,203,155 |
| | 3,609,362 | 4,194,654 | 4,039,792 | 4,579,411 | 5,549,338 | 5,338,575 |
| | 6,510,167 | 7,388,025 | 7,631,556 | 7,701,020 | 8,039,918 | 8,191,637 |
| | 6,495 | 6,495 | 6,495 | 6,495 | 6,495 | 6,495 |
| | 78,841,093 | 80,139,289 | 81,062,988 | 82,256,239 | 83,269,323 | 84,841,803 |
| | 85,357,755 | 87,533,809 | 88,701,039 | 89,963,754 | 91,315,736 | 93,039,935 |
| | 726,700 | 726,700 | 726,700 | 726,700 | 737,435 | 737,435 |
| | 2,408,327 | 2,383,634 | 2,942,051 | 3,082,474 | 3,438,485 | 3,500,197 |
| | 1,429,206 | 1,429,206 | 1,416,882 | 240,141 | 99,263 | - |
| | 123,918 | 114,055 | 114,055 | 114,055 | 114,055 | 127,671 |
| | 4,688,151 | 4,653,595 | 5,199,688 | 4,163,370 | 4,389,238 | 4,365,303 |
| | 28,711 | 28,711 | 28,711 | 28,711 | 28,711 | 28,711 |
| | 5,135 | 5,135 | - | - | - | - |
| | 2,802,565 | 2,802,565 | 2,704,180 | 2,704,672 | 4,719,266 | 4,737,925 |
| | 6,908 | 6,908 | 6,908 | 6,908 | 6,908 | 6,908 |
| | 1,793,298 | 1,854,344 | 1,816,338 | 1,803,003 | 1,774,903 | 1,802,555 |
| | 7,328,209 | 7,215,380 | 7,280,321 | 7,443,471 | 8,040,906 | 8,055,532 |
| | 11,964,826 | 11,913,043 | 11,836,458 | 11,986,765 | 14,570,694 | 14,631,631 |
| | 902,055 | 913,068 | 919,742 | 994,020 | 1,079,548 | 1,229,132 |
| | 61,126 | 61,126 | 61,126 | 61,126 | 71,098 | 71,098 |
| | 963,181 | 974,194 | 980,868 | 1,055,146 | 1,150,646 | 1,300,230 |
| \$ | 114,552,313 | \$ 117,330,476 | \$ 118,972,135 | \$ 120,079,262 | \$ 126,695,513 | \$ 128,833,879 |

Table 19
Athens County, Ohio
Assessed Valuation of Exempted Real Property
January 1, 2018

| | United States of America | State of Ohio | County | Townships | Municipalities | Board of Education |
|----------------------------------------|--------------------------------|----------------------|----------------------|---------------------|----------------------|--------------------------|
| <u>MUNICIPALITY</u> | | | | | | |
| Athens City | \$ 334,150 | \$ 15,156,580 | \$ 4,799,070 | \$ 244,860 | \$ 15,592,060 | \$ 7,355,210 |
| Nelsonville City | 461,330 | 110,690 | 5,206,700 | - | 1,601,600 | 8,216,280 |
| Albany Corporation | - | 38,470 | 10,510 | 17,110 | 123,440 | 30,010 |
| Amesville Corporation | - | - | 12,540 | 2,010 | 110,280 | 1,001,720 |
| Buchtel Corporation | 30,420 | - | 40 | - | 63,830 | 48,200 |
| Chauncey Corporation | 44,040 | - | - | - | 261,830 | 770,670 |
| Coolville Corporation | - | 23,470 | 30,420 | 50,630 | 86,250 | 909,200 |
| Glouster Corpooation | 220 | 100 | 42,400 | 68,180 | 267,750 | 1,590,010 |
| Jacksonville Corporation | 7,960 | - | - | 2,110 | 112,950 | - |
| Trimble Corporation | - | 10 | - | 4,490 | 79,240 | - |
| | <u>\$ 878,120</u> | <u>\$ 15,329,320</u> | <u>\$ 10,101,680</u> | <u>\$ 389,390</u> | <u>\$ 18,299,230</u> | <u>\$ 19,921,300</u> |
| <u>TOWNSHIPS</u> | | | | | | |
| Athens Township | \$ 50 | \$ 212,000 | \$ 1,339,590 | \$ 114,700 | \$ 1,190,070 | \$ 5,223,290 |
| Alexander Township | - | 654,480 | 14,980 | 22,560 | 240 | 1,362,620 |
| Ames Township | - | 28,130 | 610 | 30,950 | 31,550 | - |
| Bern Township | - | 179,660 | - | 45,710 | - | 3,560 |
| Canaan Township | 133,380 | 1,511,500 | 376,870 | 72,860 | 63,170 | - |
| Carthage Township | - | 610,430 | 6,750 | 106,520 | - | - |
| Dover Township | 2,933,940 | 13,790 | 767,910 | 29,610 | 41,590 | 5,010 |
| Lee Township | - | 19,860 | 47,840 | 127,310 | 35,220 | 29,880 |
| Lodi Township | 4,900 | 180,610 | 8,210 | 297,000 | - | - |
| Rome Township | 55,700 | 122,820 | 5,070 | 82,080 | - | 2,525,680 |
| Troy Township | 25,820 | 363,000 | 60,140 | 10,630 | - | - |
| Trimble Township | 1,764,460 | 2,405,990 | 10,010 | 1,017,160 | 56,820 | 2,010,660 |
| Waterloo Township | 71,790 | 2,297,790 | 42,330 | 98,210 | - | - |
| York Township | 2,893,960 | 871,420 | 36,560 | 96,950 | - | 1,270 |
| | <u>\$ 7,884,000</u> | <u>\$ 9,471,480</u> | <u>\$ 2,716,870</u> | <u>\$ 2,152,250</u> | <u>\$ 1,418,660</u> | <u>\$ 11,161,970</u> |
| Total Athens County | <u>\$ 8,762,120</u> | <u>\$ 24,800,800</u> | <u>\$ 12,818,550</u> | <u>\$ 2,541,640</u> | <u>\$ 19,717,890</u> | <u>\$ 31,083,270</u> |
| <u>SCHOOL DISTRICTS</u> | | | | | | |
| Athens CSD | \$ 3,312,180 | \$ 15,895,130 | \$ 6,906,570 | \$ 312,370 | \$ 17,059,530 | \$ 13,354,180 |
| Alexander LSD | 76,690 | 3,199,320 | 123,870 | 550,420 | 158,900 | 1,422,510 |
| Federal Hocking LSD | 214,900 | 2,318,140 | 492,400 | 488,820 | 317,270 | 4,440,160 |
| Trimble LSD | 1,675,660 | 2,371,230 | 52,410 | 1,091,940 | 516,470 | 3,576,030 |
| Nelsonville-York CSD | 3,482,690 | 1,016,980 | 5,243,300 | 96,950 | 1,665,720 | 8,290,390 |
| Warren LSD | - | - | - | 1,140 | - | - |
| | <u>\$ 8,762,120</u> | <u>\$ 24,800,800</u> | <u>\$ 12,818,550</u> | <u>\$ 2,541,640</u> | <u>\$ 19,717,890</u> | <u>\$ 31,083,270</u> |
| <u>Joint Vocational Schools</u> | | | | | | |
| Tri-County J.V.S. | \$8,762,120 | \$24,800,800 | \$12,818,550 | \$2,540,500 | \$19,717,890 | \$31,083,270 |
| Washington County J.V.S. | - | - | - | 1,140 | - | - |
| | <u>\$8,762,120</u> | <u>\$24,800,800</u> | <u>\$12,818,550</u> | <u>\$2,541,640</u> | <u>\$19,717,890</u> | <u>\$31,083,270</u> |

| Conservancy & Park Districts (Publicly Owned) | Schools, Colleges & Academies (Privately Owned) | Charitable Institutions (Privately Owned) | Churches, Etc. Public Worship | Graveyards, Monuments, Cemetaries | Tax Abatements | Athens Metropolitan Housing Authority | Total Value |
|-----------------------------------------------------------|-------------------------------------------------------------|----------------------------------------------------|----------------------------------------|-----------------------------------------|---------------------|------------------------------------------------|-----------------------|
| \$ 580,690 | \$ 240,758,080 | \$ 18,623,880 | \$ 4,966,510 | \$ 516,380 | \$ 8,515,210 | \$ 1,505,640 | \$ 318,948,320 |
| 167,040 | 13,797,030 | 2,073,880 | 1,107,050 | 25,380 | - | 46,760 | 32,813,740 |
| 30,370 | - | 208,810 | 956,250 | - | - | 26,580 | 1,441,550 |
| - | - | 3,490 | 16,100 | - | - | - | 1,146,140 |
| - | - | - | 138,780 | - | - | 104,720 | 385,990 |
| - | - | 31,520 | 283,380 | 7,670 | - | 115,880 | 1,514,990 |
| - | - | 170,630 | 302,280 | 1,670 | - | - | 1,574,550 |
| - | - | 677,600 | 270,270 | - | - | 62,390 | 2,978,920 |
| - | - | 47,220 | 61,010 | - | - | 72,390 | 303,640 |
| 20 | - | 44,240 | 28,640 | 17,280 | - | - | 173,920 |
| <u>\$ 778,120</u> | <u>\$ 254,555,110</u> | <u>\$ 21,881,270</u> | <u>\$ 8,130,270</u> | <u>\$ 568,380</u> | <u>\$ 8,515,210</u> | <u>\$ 1,934,360</u> | <u>\$ 361,281,760</u> |
| | | | | | | | |
| \$ 106,380 | \$ 197,240 | \$ 443,730 | \$ 1,819,220 | \$ 13,270 | \$ - | \$ 974,090 | \$ 11,633,630 |
| - | 50,530 | 554,770 | 1,124,770 | 256,580 | - | 497,040 | 4,538,570 |
| 160 | - | - | 98,790 | 11,910 | - | 6,360 | 208,460 |
| - | - | - | 71,630 | 2,230 | - | - | 302,790 |
| 111,020 | - | 12,430 | 96,500 | 49,500 | - | 3,060 | 2,430,290 |
| - | - | 12,920 | 269,910 | 24,250 | - | 550,690 | 1,581,470 |
| 352,940 | - | 275,080 | 171,590 | 43,480 | - | 2,727,390 | 7,362,330 |
| 21,980 | 3,492,370 | 299,500 | 113,710 | - | - | 1,420 | 4,189,090 |
| - | - | - | 78,250 | 15,720 | - | 84,120 | 668,810 |
| 12,810 | - | 70,180 | 125,120 | 41,770 | - | 67,520 | 3,108,750 |
| 65,370 | - | 58,340 | 493,910 | 43,300 | - | 38,770 | 1,159,280 |
| 511,300 | - | - | 116,140 | 14,940 | - | 480,630 | 8,388,110 |
| 37,430 | - | 62,260 | 289,320 | 15,950 | - | 18,200 | 2,933,280 |
| 90,950 | 2,711,480 | - | 359,900 | 115,080 | - | 205,440 | 7,383,010 |
| <u>\$ 1,310,340</u> | <u>\$ 6,451,620</u> | <u>\$ 1,789,210</u> | <u>\$ 5,228,760</u> | <u>\$ 647,980</u> | <u>\$ -</u> | <u>\$ 5,654,730</u> | <u>\$ 55,887,870</u> |
| | | | | | | | |
| <u>\$ 2,088,460</u> | <u>\$ 261,006,730</u> | <u>\$ 23,670,480</u> | <u>\$ 13,359,030</u> | <u>\$ 1,216,360</u> | <u>\$ 8,515,210</u> | <u>\$ 7,589,090</u> | <u>\$ 417,169,630</u> |
| | | | | | | | |
| \$ 1,137,440 | \$ 240,955,320 | \$ 12,549,150 | \$ 7,218,090 | \$ 606,320 | \$ 8,072,860 | \$ 1,928,940 | \$ 329,308,080 |
| 86,060 | 3,542,900 | 1,125,340 | 2,584,910 | 296,340 | - | 778,030 | 13,945,290 |
| 95,650 | - | 7,153,050 | 1,393,400 | 141,020 | 442,350 | 1,375,380 | 18,872,540 |
| 511,320 | - | 769,060 | 511,410 | 32,220 | - | 3,149,820 | 14,257,570 |
| 257,990 | 16,508,510 | 2,073,880 | 1,605,730 | 140,460 | - | 356,920 | 40,739,520 |
| - | - | - | 45,490 | - | - | - | 46,630 |
| <u>\$ 2,088,460</u> | <u>\$ 261,006,730</u> | <u>\$ 23,670,480</u> | <u>\$ 13,359,030</u> | <u>\$ 1,216,360</u> | <u>\$ 8,515,210</u> | <u>\$ 7,589,090</u> | <u>\$ 417,169,630</u> |
| | | | | | | | |
| \$2,088,460 | \$261,006,730 | \$23,670,480 | \$13,313,540 | \$1,216,360 | \$8,515,210 | \$7,589,090 | \$417,123,000 |
| - | - | - | 45,490 | - | - | - | 46,630 |
| <u>\$2,088,460</u> | <u>\$261,006,730</u> | <u>\$23,670,480</u> | <u>\$13,359,030</u> | <u>\$1,216,360</u> | <u>\$8,515,210</u> | <u>\$7,589,090</u> | <u>\$417,169,630</u> |

Table 20
Athens County, Ohio
Athens County Taxes Collected
(Collection Year 2018)

| Entity | Taxes ⁽²⁾ | | |
|---------------------------------------|----------------------|--------------------|---------------|
| | Real Estate | Manufactured Homes | Total |
| General Fund | \$ 2,613,496 | \$ 32,193 | \$ 2,645,689 |
| Children Services | 4,179,895 | 50,915 | 4,230,810 |
| ACBDD (Beacon School) | 7,322,835 | 89,330 | 7,412,165 |
| Ambulance Service | 2,643,491 | 32,281 | 2,675,772 |
| TB Levy | 125,952 | 1,501 | 127,453 |
| Senior Citizens | 577,708 | 6,972 | 584,680 |
| Senior Citizens Meals on Wheels | 259,954 | 3,185 | 263,139 |
| Total County Offices and Agencies | 17,723,331 | 216,377 | 17,939,708 |
| Health Department | 1,053,363 | 12,887 | 1,066,250 |
| 317 Board | 2,070,768 | 25,472 | 2,096,240 |
| County Library | 1,037,406 | 12,626 | 1,050,032 |
| ⁽¹⁾ Total Outside Agencies | 4,161,537 | 50,985 | 4,212,522 |
| Athens CSD | 18,954,981 | 95,871 | 19,050,852 |
| Nelsonville-York CSD | 2,395,510 | 33,842 | 2,429,352 |
| Alexander LSD | 5,449,174 | 89,324 | 5,538,498 |
| Federal Hocking LSD | 4,105,016 | 82,229 | 4,187,245 |
| Trimble LSD | 1,147,070 | 25,420 | 1,172,490 |
| Warren LSD | 75,372 | 1,040 | 76,412 |
| Tri-County JVS | 2,408,921 | 26,693 | 2,435,614 |
| Washington Co. JVS | 4,107 | 64 | 4,171 |
| Total Schools | 34,540,151 | 354,483 | 34,894,634 |
| Athens City | 961,456 | 71 | 961,527 |
| Nelsonville City | 428,750 | 3,742 | 432,492 |
| Albany Village | 121,624 | 843 | 122,467 |
| Amesville Village | 38,753 | 1,677 | 40,430 |
| Buchtel Village | 60,015 | 2,173 | 62,188 |
| Chauncey Village | 47,810 | 1,658 | 49,468 |
| Coolville Village | 23,934 | 371 | 24,305 |
| Glouster Village | 190,492 | 3,372 | 193,864 |
| Jacksonville Village | 75,536 | 2,042 | 77,578 |
| Trimble Village | 37,495 | 794 | 38,289 |
| Total Municipalities | 1,985,865 | 16,743 | 2,002,608 |
| Alexander Township | 433,315 | 9,283 | 442,598 |
| Ames Township | 271,349 | 4,221 | 275,570 |
| Athens Township | 953,174 | 9,500 | 962,674 |
| Bern Township | 138,396 | 1,659 | 140,055 |
| Canaan Township | 373,164 | 2,187 | 375,351 |
| Carthage Township | 266,033 | 7,598 | 273,631 |
| Dover Township | 367,111 | 6,257 | 373,368 |
| Lee Township | 354,180 | 3,338 | 357,518 |
| Lodi Township | 277,665 | 4,275 | 281,940 |
| Rome Township | 395,781 | 7,465 | 403,246 |
| Trimble Township | 157,311 | 3,273 | 160,584 |
| Troy Township | 327,392 | 10,322 | 337,714 |
| Waterloo Township | 289,191 | 9,814 | 299,005 |
| York Township | 539,144 | 8,633 | 547,777 |
| Total Townships | 5,143,206 | 87,825 | 5,231,031 |
| County Wide Total | \$ 63,554,090 | \$ 726,413 | \$ 64,280,503 |

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 (except for County & outside agency funds which report gross taxes) and include Homestead and Credits from the State.

Table 21
Athens County, Ohio
Athens County State Payments and Special Assessments Collected
(Collection Year 2018)

| Entity | State Payments | | | |
|-----------------------------------|------------------------------------|-----------------------|------------------|--------------|
| | Gasoline | Motor Vehicle License | Local Government | Total |
| General Fund | \$ - | \$ 13,031 | \$ 613,819 | \$ 626,850 |
| Co. Engineer | 2,417,404 | 1,960,436 | - | 4,377,840 |
| Total County Offices and Agencies | 2,417,404 | 1,973,467 | 613,819 | 5,004,690 |
| Athens City | - | 103,047 | 373,079 | 476,126 |
| Nelsonville City | - | 39,044 | 60,397 | 99,441 |
| Albany Village | - | 5,549 | 17,404 | 22,953 |
| Amesville Village | - | 1,021 | 6,142 | 7,163 |
| Buchtel Village | - | 6,396 | 10,770 | 17,166 |
| Chauncey Village | - | 5,492 | 9,348 | 14,840 |
| Coolville Village | - | 21,185 | 12,752 | 33,937 |
| Glouster Village | - | 11,200 | 16,700 | 27,900 |
| Jacksonville Village | - | 2,723 | 9,115 | 11,838 |
| Trimble Village | - | 4,519 | 9,071 | 13,590 |
| Total Municipalities | - | 200,176 | 524,778 | 724,954 |
| Alexander Township | 89,727 | 25,056 | 14,530 | 129,313 |
| Ames Township | 89,727 | 15,519 | 11,676 | 116,922 |
| Athens Township | 99,975 | 42,988 | 46,240 | 189,203 |
| Bern Township | 89,727 | 14,063 | 11,499 | 115,289 |
| Canaan Township | 89,727 | 20,401 | 14,255 | 124,383 |
| Carthage Township | 89,727 | 24,075 | 15,823 | 129,625 |
| Dover Township | 89,727 | 26,617 | 18,128 | 134,472 |
| Lee Township | 89,727 | 18,732 | 12,768 | 121,227 |
| Lodi Township | 89,727 | 22,066 | 14,820 | 126,613 |
| Rome Township | 89,727 | 24,538 | 16,740 | 131,005 |
| Trimble Township | 89,727 | 18,768 | 15,333 | 123,828 |
| Troy Township | 89,727 | 25,771 | 16,103 | 131,601 |
| Waterloo Township | 89,727 | 22,670 | 14,579 | 126,976 |
| York Township | 89,727 | 19,684 | 18,345 | 127,756 |
| Total Townships | 1,266,426 | 320,948 | 240,839 | 1,828,213 |
| County Wide Total | \$ 3,683,830 | \$ 2,494,591 | \$ 1,379,436 | \$ 7,557,857 |
| | Special Assessments ⁽¹⁾ | | | |
| Plains Water & Sewer | \$ 24,818 | Athens City | | \$ 485,910 |
| Buchtel Water & Sewer | 3,371 | Nelsonville City | | 501 |
| Health Department | 123 | Albany Village | | 2,561 |
| Trimble Waste Water | 102,114 | Coolville Village | | 205 |
| Hocking Conservancy District | 329,736 | Glouster Village | | 3,539 |
| Le-Ax Water | 15,293 | Jacksonville Village | | 4,829 |
| Margrets Creek | 162,120 | Trimble Village | | 2,538 |
| Tuppers Plains Chester Water | 1,130 | Total Municipalities | | \$ 500,083 |
| Sunday Creek Water | 207 | | | |
| Total Special Districts | \$ 638,912 | Athens Township | | \$ 32 |

Source: Athens County Auditor

⁽¹⁾ Special Assessments are net of any fees.

Table 22
Athens County, Ohio
Detail Sales Tax Receipts
(Collection Year 2018)
(cash basis of accounting)

| | | General Fund | | 911 Emergency Communications | | Total | |
|--------------------------------|------------------------------------------------|---------------|------------------------------------------|------------------------------|------------|--------------|------------|
| | | Amount | % of Total | Amount | % of Total | Amount | % of Total |
| | | Regular Sales | Local Stores (C & E, Cross Court, Etc.). | \$ 1,460,451 | 22.52% | \$ 365,111 | 22.52% |
| Direct Pay | Taxes paid directly to the State. | 11,171 | 0.17% | 2,793 | 0.17% | 13,964 | 0.17% |
| Seller's Use | Out of State Retailers. | 928,771 | 14.32% | 232,190 | 14.32% | 1,160,961 | 14.32% |
| Consumer's Use | Taxes due beyond what was paid to supplier. | 117,439 | 1.81% | 29,360 | 1.81% | 146,799 | 1.81% |
| Motor Vehicle | From County Clerk of Courts. | 976,787 | 15.06% | 243,996 | 15.05% | 1,220,783 | 15.06% |
| Watercraft and Outboard Motors | From County Clerk of Courts. | 7,572 | 0.12% | 1,892 | 0.12% | 9,464 | 0.12% |
| Liquor Control | State or Agency Liquor Stores. | 35,342 | 0.55% | 8,835 | 0.55% | 44,177 | 0.54% |
| Voluntary Payments | Payments made by nonregistered consumers. | 19,759 | 0.31% | 4,940 | 0.30% | 24,699 | 0.30% |
| Assessment Payments | From Tax Assessments. | 11,932 | 0.19% | 2,983 | 0.18% | 14,915 | 0.18% |
| Audit Payments | From Audits. | 9,470 | 0.15% | 2,368 | 0.15% | 11,838 | 0.15% |
| Sales Tax on Motor Fuel | Tax Due on Motor Fuel Tax Refunds. | 866 | 0.01% | 217 | 0.01% | 1,083 | 0.01% |
| Certified Assessment Payments | From Certified Tax Assessments | 15,768 | 0.24% | 3,941 | 0.24% | 19,709 | 0.24% |
| Statewide Master | Chain Stores (Wal-Mart, Lowes, Etc.). | 2,526,128 | 38.95% | 631,532 | 38.96% | 3,157,660 | 38.95% |
| Streamlined Sales-Intrastate | Streamlined Tax Agreement Payments | 5,371 | 0.08% | 1,343 | 0.08% | 6,714 | 0.08% |
| Streamlined Sales-Interstate | Streamlined Tax Agreement Payments | 8,690 | 0.13% | 2,172 | 0.13% | 10,862 | 0.13% |
| Streamlined Use | Streamlined Tax Agreement Payments | - | 0.00% | - | 0.00% | - | 0.00% |
| Use Tax from Ohio IT 1040 | State Income Tax Payments | 2,720 | 0.04% | 680 | 0.04% | 3,400 | 0.04% |
| Non-Resident Motor Vehicle | Non-Ohio resident purchases of motor vehicles. | 2,670 | 0.04% | 667 | 0.04% | 3,337 | 0.04% |
| Non-Resident Watercraft | Non-Ohio resident purchases of watercraft. | 32 | 0.00% | 8 | 0.00% | 40 | 0.00% |
| Transient Sales | Payments made from transient sales. | 342,791 | 5.29% | 85,698 | 5.29% | 428,489 | 5.29% |
| Amnesty 2012 | Use Tax Amnesty Payments | 590 | 0.01% | 148 | 0.01% | 738 | 0.01% |
| Cigarettes | Use Tax on Cigarettes | - | 0.00% | - | 0.00% | - | 0.00% |
| Amnesty 2018 | Use Tax Amnesty Payments | 886 | 0.01% | 221 | 0.01% | 1,107 | 0.01% |
| Total Receipts | | 6,485,206 | 100.00% | 1,621,095 | 99.98% | 8,106,301 | 100.00% |
| Adjustments | | - | | - | | - | |
| Less Refund | | (4,530) | | (1,133) | | (5,663) | |
| Aggregate Tax Receipts | | 6,480,676 | | 1,619,962 | | 8,100,638 | |
| Less 1% Administrative Fee | | (64,807) | | (16,200) | | (81,007) | |
| Total Tax Allocation | | \$ 6,415,869 | | \$ 1,603,762 | | \$ 8,019,631 | |

Source: Ohio Department of Taxation

ATHENS COUNTY, OHIO

SUPPLEMENTAL REPORTS

FOR THE YEAR ENDED
DECEMBER 31, 2018

ATHENS COUNTY

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ATHENS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

| FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE | CFDA NUMBER | PASS-THROUGH GRANT NUMBER | (C) PASSED THROUGH TO SUBRECIPIENTS | (A),(B),(F) CASH FEDERAL DISBURSEMENTS |
|---------------------------------------------------------------------------------------------|----------------|-------------------------------------------|----------------------------------------------|-------------------------------------------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | | |
| <i>Passed through Ohio Department of Education:</i> | | | | |
| Child Nutrition Cluster: | | | | |
| (D) School Breakfast Program | 10.553 | EDU01-3L70 | | \$ 7,414 |
| (D) National School Lunch Program | 10.555 | EDU01-3L60 | | 11,251 |
| Total Child Nutrition Cluster | | | | <u>18,665</u> |
| <i>Passed through Ohio Department of Job and Family Services:</i> | | | | |
| SNAP Cluster: | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | G-1819-11-5711 | | 577,594 |
| Total SNAP Cluster | | | | <u>577,594</u> |
| <i>Passed through Ohio Department of Natural Resources:</i> | | | | |
| Forest Service Schools and Roads Cluster: | | | | |
| (G) Schools and Roads- Grants to States | 10.665 | N/A | 13,263 | \$ 26,526 |
| Total Forest Service Schools and Road Cluster | | | <u>13,263</u> | <u>26,526</u> |
| Total U.S. Department of Agriculture | | | <u>13,263</u> | <u>622,785</u> |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | |
| <i>Passed Through Ohio Development Services Agency:</i> | | | | |
| Community Development Block Grants/State's Program: | | | | |
| (E)(G) Community Development Block Grants/State's Program | 14.228 | N/A | | 54,510 |
| Community Development Block Grants/State's Program | 14.228 | B-C-16-1AE-1 | | 412,821 |
| Community Development Block Grants/State's Program | 14.228 | S-C-16-1AE-1 | | 58,106 |
| Community Development Block Grants/State's Program | 14.228 | B-F-16-1AE-1 | | 19,100 |
| Community Development Block Grants/State's Program | 14.228 | B-F-17-1AE-1 | | 104,014 |
| Total Community Development Block Grants/State's Program | | | | <u>648,551</u> |
| Home Investment Partnerships Program | 14.239 | B-C-16-1AE-2 | | 377,158 |
| Total U.S. Department of Housing and Urban Development | | | | <u>1,025,709</u> |
| U.S. DEPARTMENT OF INTERIOR | | | | |
| <i>Passed Through Ohio Department of Natural Resources:</i> | | | | |
| Payments in Lieu of Taxes | 15.226 | FED FLOOD FOREST 18 | | 13,949 |
| National Forest Acquired Lands | 15.438 | FED FLOOD FOREST 18-3 | 25,425 | 50,850 |
| National Forest Acquired Lands | 15.438 | FED FLOOD FOREST 19-1 | 4,097 | 8,193 |
| Total National Forest Acquired Lands | | | <u>29,522</u> | <u>59,043</u> |
| Total U.S. Department of Interior | | | <u>29,522</u> | <u>72,992</u> |
| U.S. DEPARTMENT OF JUSTICE | | | | |
| <i>Passed Through the Office of Criminal Justice Services:</i> | | | | |
| Crime Victim Assistance: | | | | |
| Crime Victim Assistance | 16.575 | 2018-VOCA-109848190 | | 97,196 |
| Crime Victim Assistance | 16.575 | 2019-VOCA-132131480 | | 36,533 |
| Crime Victim Assistance | 16.575 | 2018-VOCA-109848184 | | 127,688 |
| Crime Victim Assistance | 16.575 | 2018-VOCA-109848206 | | 44,644 |
| Crime Victim Assistance | 16.575 | 2019-VOCA-132131499 | | 15,494 |
| Crime Victim Assistance | 16.575 | 2019-VOCA-132131472 | | 45,670 |
| Total Crime Victim Assistance | | | | <u>367,225</u> |
| Violence Against Women Formula Grants | 16.588 | 2017-WF-VA5-8417 | | 55,311 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2013-JG-A02-V6078 | | 430 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2017-JG-LLE-5103 OCJS | | 3,869 |
| Total Edward Byrne Memorial Justice Assistance Grant Program | | | | <u>4,299</u> |
| Total U.S. Department of Justice | | | | <u>426,835</u> |
| U.S. DEPARTMENT OF LABOR | | | | |
| <i>Passed Through Perry County Department of Job and Family Services (WIA Area 14):</i> | | | | |
| WIOA Cluster: | | | | |
| (G) WIOA Adult Program | 17.258 | N/A | | 155,471 |
| (G) WIOA Youth Activities | 17.259 | N/A | | 284,289 |
| (G) WIOA Dislocated Worker Formula Grants | 17.278 | N/A | | 128,902 |
| Total WIOA Cluster | | | | <u>568,662</u> |
| Total U.S. Department of Labor | | | | <u>568,662</u> |
| U.S. DEPARTMENT OF TRANSPORTATION | | | | |
| <i>Passed Through Ohio Department of Transportation:</i> | | | | |
| Highway Planning and Construction Cluster: | | | | |
| Highway Planning and Construction | 20.205 | 103460 | | 16,500 |
| Highway Planning and Construction | 20.205 | 103679 | | 12,378 |
| Highway Planning and Construction | 20.205 | 103681 | | 37,923 |
| Highway Planning and Construction | 20.205 | 106389 | | 33,852 |
| Highway Planning and Construction | 20.205 | 106400 | | 35,885 |
| Highway Planning and Construction | 20.205 | 106701 | | 134,560 |
| Highway Planning and Construction | 20.205 | 107176 | | 227,680 |
| Highway Planning and Construction | 20.205 | 108549 | | 19,108 |
| Highway Planning and Construction | 20.205 | 108557 | | 12,707 |
| Highway Planning and Construction | 20.205 | 108558 | | 32,785 |
| Total Highway Planning and Construction Cluster | | | | <u>563,378</u> |
| <i>Passed Through Ohio Department of Public Safety:</i> | | | | |
| Highway Safety Cluster: | | | | |
| State and Community Highway Safety | 20.600 | STEP-2018-Athens Co. Sheriff's Offi-00059 | | 12,108 |
| State and Community Highway Safety | 20.600 | STEP-2019-Athens Co. Sheriff's Offi-00037 | | 2,374 |
| Total Highway Safety Cluster | | | | <u>14,482</u> |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated | 20.608 | IDEP-2018-Athens Co. Sheriff's Offi-00059 | | 12,371 |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated | 20.608 | IDEP-2019-Athens Co. Sheriff's Offi-00037 | | 6,560 |
| Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated | | | | <u>18,931</u> |
| Total U.S. Department of Transportation | | | | <u>596,791</u> |

ATHENS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

| FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE | CFDA NUMBER | PASS-THROUGH GRANT NUMBER | (C) PASSED THROUGH TO SUBRECIPIENTS | (A),(B),(F) CASH FEDERAL DISBURSEMENTS |
|-----------------------------------------------------------------------------|----------------|---------------------------------|----------------------------------------------|-------------------------------------------------|
| U.S. DEPARTMENT OF EDUCATION | | | | |
| <i>Passed Through the Gallia-Jackson-Vinton JVSD:</i> | | | | |
| (G) Adult Education - Basic Grants to States | 84.002 | N/A | | \$ 37,126 |
| <i>Passed Through Ohio Department of Education:</i> | | | | |
| Special Education Cluster: | | | | |
| Special Education_ Grants to States | 84.027 | 3M20 | | 33,202 |
| Special Education_Preschool Grants | 84.173 | 3C50 | | 5,741 |
| Total Special Education Cluster | | | | 38,943 |
| (H) Special Education-Grants for Infants and Families | 84.181 | HG0312 | | 134,817 |
| Total U.S. Department of Education | | | | 210,886 |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| <i>Passed Through Ohio Department of Job and Family Services:</i> | | | | |
| Promoting Safe and Stable Families | 93.556 | G-1819-11-5711 | | 39,223 |
| TANF Cluster: | | | | |
| (G) Temporary Assistance for Needy Families -OWIP Incentives | 93.558 | N/A | | 71,879 |
| Temporary Assistance for Needy Families | 93.558 | G-1819-11-5711 | 408,298 | 3,130,825 |
| Total TANF Cluster | | | 408,298 | 3,202,704 |
| Child Support Enforcement | 93.563 | G-1819-11-5711 | | 1,423,949 |
| CCDF Cluster: | | | | |
| Child Care and Development Block Grant | 93.575 | G-1819-11-5711 | | 186,887 |
| Total CCDF Cluster | | | | 186,887 |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | G-1819-11-5711 | | 117,129 |
| Foster Care_Title IV-E | 93.658 | G-1819-11-5711 | | 1,612,738 |
| Adoption Assistance | 93.659 | G-1819-11-5711 | | 1,368,990 |
| Social Services Block Grant | 93.667 | G-1819-11-5711 | 121,098 | 325,779 |
| (G)(H) Social Services Block Grant | 93.667 | N/A | | 62,837 |
| Total Social Services Block Grant | | | 121,098 | 388,616 |
| John H. Chafee Foster Care Program for Successful Transition to Adulthood | 93.674 | G-1819-11-5711 | | 15,622 |
| Children's Health Insurance Program | 93.767 | G-1819-11-5711 | | 288,001 |
| Medicaid Cluster: | | | | |
| Medical Assistance Program | 93.778 | G-1819-11-5711 | | 1,623,468 |
| (G)(H) Medical Assistance Program | 93.778 | N/A | | 210,647 |
| Total Medicaid Cluster | | | | 1,834,115 |
| Total U.S. Department of Health and Human Services | | | 529,396 | 10,477,974 |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | |
| <i>Passed Through Ohio Emergency Management Agency</i> | | | | |
| (G) Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | N/A | | 435,441 |
| Emergency Management Performance Grants | 97.042 | EMC-2017-EP-00006-S01 | | 19,542 |
| Emergency Management Performance Grants | 97.042 | EMC-2018-EP-00006-S01 | | 25,518 |
| Total Emergency Management Performance Grants | | | | 45,060 |
| Total U.S. Department of Homeland Security | | | | 480,501 |
| Total Federal Financial Assistance | | | \$ 572,181 | \$ 14,483,135 |

-continued

ATHENS COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:

(A) This schedule includes the federal award activity of Athens County under programs of the federal government for the year ended December 31, 2018 and is prepared in accordance with the cash basis of accounting. The information on this schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Athens County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Athens County.

(B) CFR Section 200.414 of the Uniform Guidance allows a non-federal entity that has never received a negotiated indirect cost rate to charge a de minimis rate of 10% of modified total direct costs to indirect costs. The County has not elected to use the 10% de minimis indirect cost rate.

(C) The County passes certain federal awards received from ODJFS and Ohio Department of Natural Resources to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

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

(E) The federal loan programs listed subsequently are administered directly by the County, and balances and transactions relating to these programs are included in the County's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balances of loans outstanding at December 31, 2018 consist of:

Activity in the Community Development Block Grant revolving loan fund (CFDA 14.228) during 2018 is as follows:

| | |
|----------------------------------------------------------|-------------------|
| Beginning loans receivable balance as of January 1, 2018 | \$ 228,939 |
| New loans disbursed in 2018 | - |
| Loans Repaid | - |
| Ending loans receivable balance as of December 31, 2018 | <u>\$ 228,939</u> |
| Cash balance on hand as of December 31, 2018 | \$ 211,776 |
| Administrative expenses paid out during 2018 | \$ 54,510 |

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

(G) Pass-through grant numbers were unable to be obtained for these grants.

(H) This portion of the grant was passed through the Ohio Department of Developmental Disabilities.

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Julian & Grube, Inc.

Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements and have issued our report thereon dated July 16, 2019, wherein we noted as discussed in Note 5, the County adopted Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and had prior period adjustments due to a change in accounting estimates of its capital assets depreciable lives. Our report refers to other auditors who audited the financial statements of ATCO, Inc., a discretely presented component unit, as described in our report on Athens County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that these auditors audited separately. The financial statements of ATCO, Inc., were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered Athens County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Athens County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of Athens County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider significant deficiencies. We consider findings 2018-001 through 2018-003 to be significant deficiencies.

Compliance and Other Matters

As part of reasonably assuring whether the Athens County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Athens County's Responses to Findings

Athens County's responses to the findings identified in our audit are described in the accompanying corrective action plan. We did not subject Athens County's responses to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results and does not opine on the effectiveness of Athens County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering Athens County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Julian & Grube, Inc.
July 16, 2019



Julian & Grube, Inc.
Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

**Independent Auditor's Report on Compliance with Requirements Applicable
to Each Major Federal Program and on Internal Control Over Compliance and the Schedule of
Expenditures of Federal Awards Required by the *Uniform Guidance***

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Athens County's compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB), *Compliance Supplement* that could directly and materially affect each of Athens County's major federal programs for the year ended December 31, 2018. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies Athens County's major federal programs.

Management's Responsibility

Athens County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on Athens County's compliance for each of Athens County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about Athens County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of Athens County's major programs. However, our audit does not provide a legal determination of Athens County's compliance.

Opinion on Each Major Federal Program

In our opinion, Athens County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

Athens County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered Athens County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of Athens County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the 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 as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements. We issued our unmodified report thereon dated July 16, 2019. Our opinion also explained that Athens County adopted Governmental Accounting Standard No. 75 during the year. We conducted our audit to opine on Athens County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. Our opinion also explained that ATCO, Inc., a discretely presented component unit, was audited by other auditors.



Julian & Grube, Inc.
July 16, 2019

ATHENS COUNTY

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018**

| 1. SUMMARY OF AUDITORS' RESULTS | | |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| <i>(d)(1)(i)</i> | <i>Type of Financial Statement Opinion</i> | Unmodified |
| <i>(d)(1)(ii)</i> | <i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i> | No |
| <i>(d)(1)(ii)</i> | <i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i> | Yes |
| <i>(d)(1)(iii)</i> | <i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i> | No |
| <i>(d)(1)(iv)</i> | <i>Were there any material internal control weaknesses reported for major federal programs?</i> | No |
| <i>(d)(1)(iv)</i> | <i>Were there any significant deficiencies in internal control reported for major federal programs?</i> | No |
| <i>(d)(1)(v)</i> | <i>Type of Major Programs' Compliance Opinion</i> | Unmodified |
| <i>(d)(1)(vi)</i> | <i>Are there any reportable findings under 2 CFR § 200.516 (a)?</i> | No |
| <i>(d)(1)(vii)</i> | <i>Major Programs:</i> | Foster Care_Title IV-E, CFDA #93.658; Adoption Assistance, CFDA #93.659 |
| <i>(d)(1)(viii)</i> | <i>Dollar Threshold: Type A/B Programs</i> | Type A: >\$750,000 Type B: all others |
| <i>(d)(1)(ix)</i> | <i>Low Risk Auditee under 2 CFR § 200.520?</i> | Yes |

ATHENS COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2018

| 2. FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS | |
|----------------------------------------------------------------------------------------------------|----------|
| Finding Number | 2018-001 |

Significant Deficiency – Board of Elections - Establishment of Policies and Procedures

Implementing policies and internal control procedures is an important responsibility of management. When designing the public office’s system of internal control, management should consider taking steps to ensure officials and employees are provided with policies and procedures. Such policies and procedures should be formally approved by the governing board.

The Board of Elections could not provide a policy and procedures manual for payroll or human resource. The department used the County Commissioners Personnel Policy and Procedures Manual as a guide for their procedures, however never formally adopted to do so.

These policies should, at a minimum, establish rate of pay for non-salaried employees, rate of leave accrual, determination of overtime pay, documentation for leave usage, time records kept for additional time worked, monitoring by appropriate levels of management, hiring and firing of personnel, identify guidelines for allowable travel reimbursement, and other guidelines the legislative body deems appropriate.

Without documented policies and procedures, the Board of Elections increases the risk that payments may be for unallowable purposes or for incorrect amounts and payments for leave and leave balances may be inaccurate. Lack of documented policies and procedures also increases the risk that errors, theft or fraud will occur and not be detected in a timely manner.

The Board of Elections should develop and implement internal documented policies and procedures for all payroll and human resource activity.

| | |
|----------------|----------|
| Finding Number | 2018-002 |
|----------------|----------|

Significant Deficiency – Board of Elections - Payroll Disbursements

All public officials are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance for the safeguarding of public funds.

Weaknesses noted in the internal controls in the Board of Elections department over payroll disbursements, due to inadequate payroll documentation policies and procedures, are as follows:

- The department did not formally approve “additional pays” made during the year. There was support for these pays when non-employees of the department perform duties necessary for election periods, however no approval by a supervisor or governing board as well as no signature by the receiving individual was noted.
- Some sick leave balance was donated from one employee to another, which is allowable under the County Commissioners Personnel Policy and Procedures Manual, however the guidelines in place under said manual were not properly followed in totality. Within the manual it states, in part, that any amount of sick leave which is donated and unused shall revert back to the donating employees upon receiving employee’s return to work. It was noted on one occasion the balance donated was not entirely used and was not reverted back to the donator.
- Throughout the year, the department utilized a timecard system that accounted for an eight day work week, followed by a six day work week to cover the two week time period for a pay cycle. Allowing work to be accounted for on this eighth day could result in over/shortage of overtime pay paid out. The amount, however, noted due to this was immaterial to the department but could be substantial if not properly controlled going forward.

ATHENS COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018

| 2. FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS - (Continued) | |
|--------------------------------------------------------------------------------------------------------------------------|------------------------|
| Finding Number | 2018-002 - (Continued) |

- There was no board approved rate of pay for additional work performed by non-department individuals. The department kept record and some support for the amounts, however the amount paid for each task performed had no record of an approved rate.
- There were sick, vacation, compensatory, and personal time reports created when an employee needed or chose to use such pay. These request for leave reports indicated the type of pay, day of occurrence and total time used. They were also signed by both the employee and supervisor, however there was no date indicated by the supervisor that would substantiate the fact that this time taken was approved timely.

Failure to properly maintain sufficient controls and procedures could result in inaccurate records kept and inaccurate information provided to the governing board. Also, by failing to set proper controls and procedures, the Board of Elections could experience improper pays or fraud.

The Board of Elections should implement various operating and monitoring controls and procedures to ensure that the above deficiencies, and any other unidentified deficiencies within the payroll process, are timely and sufficiently addressed.

| | |
|----------------|----------|
| Finding Number | 2018-003 |
|----------------|----------|

Significant Deficiency – Board of Elections - Human Resource Controls

Human resource departments are responsible for recruiting, screening, interviewing and placing workers, in addition to other employee related matters that may exist. When an agency, government, or department of government does not have a human resource department, proper controls and procedures must be in place to help ensure the responsibilities of a human resource department are being incorporated. The County Board of Elections currently does not have a human resource department.

Part time employees of the Board of Elections are hired by the opposite political party supervisor. For example, an individual working for the democratic party of the Board of Elections is hired by the Republican party Director. There is no evidence that these hires are approved by the governing board of the department. It was also noted that some of these hires had familial relationships with existing employees working in the Board of Elections department. This matter has been referred to the Ohio Ethics Commission.

By not having a human resource department or having the board of governance approve the hiring of employees, the department increases the risk of having a bias when hiring. There are many individuals who assist the Board of Elections during election periods i.e. “poll-workers”, who don’t get board approval, primarily due to the numerous amount of people involved; however any individual working substantial time and receiving equally substantial benefits should be recommended by the supervisors and formally approved by the Board, especially if a relationship (be it family, friends or other) exists with the current staff and potential candidate.

We recommend all full-time and part-time hires be accepted, approved and noted by the governing board of the Board of Elections in the meeting minutes. Also, if a relationship exists with a current staff or member of the board, such relationship should be disclosed, and the current employee or board member should abstain from voting.

| 3. FINDINGS FOR FEDERAL AWARDS AND QUESTIONED COSTS |
|------------------------------------------------------------|
|------------------------------------------------------------|

None

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Jill A. Thompson
Athens County Auditor

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2018

| Finding Number | Planned Corrective Action | Anticipated Completion Date | Responsible Contact Person |
|-----------------------|------------------------------------------------------------------------------------------------------------|------------------------------------|------------------------------------------------------------------|
| 2018-001 | The Department will work to provide a sound fiscal environment and will implement policies and procedures. | December 31, 2019 | Debra Quivey, Athens County Board of Elections Director |
| 2018-002 | The Department will work to provide a sound fiscal environment and will implement policies and procedures. | December 31, 2019 | Debra Quivey, Athens County Board of Elections Director |
| 2018-003 | The Department will work to provide a sound fiscal environment and will implement policies and procedures. | December 31, 2019 | Debra Quivey, Athens County Board of Elections Director |



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Jill A. Thompson
Athens County Auditor

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018

| Finding Number | Year Initially Occurred | Finding Summary | Status | Additional Information |
|-----------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------|
| 2017-001 | 2017 | Accurate financial reporting is required in order to provide management and other stakeholders with objective and timely information to enable well-informed decisions. Audit adjustment were posted to the financial statements for the year ended December 31, 2017, to properly state financial statement amounts. | Finding Corrected | N/A |



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OHIO AUDITOR OF STATE
KEITH FABER



ATHENS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 24, 2019**