



Mary Taylor, CPA
Auditor of State

ATHENS COUNTY
TABLE OF CONTENTS

TITLE	PAGE
Schedule of Federal Awards Expenditures	1
Notes to the Schedule of Federal Awards Expenditures.....	3
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required By <i>Government Auditing Standards</i>	5
Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.....	7
Schedule of Findings – OMB Circular A-133 §.505.....	9

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ATHENS COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed through the Ohio Department of Education:</i>			
Nutrition Cluster:			
School Breakfast Program	10.553	05-PU-06	\$ 7,423
National School Lunch Program	10.555	LL-P4-06	10,878
Total Nutrition Cluster			<u>18,301</u>
Child Care Food Program	10.558	CC-MH-05 CC-AF-06	71,011 <u>69,373</u>
Total Child Care Food Program			<u>140,384</u>
Fresh Fruit and Vegetable Program	10.574	TW-NT-04	<u>490</u>
Total United States Department of Agriculture			159,175
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants - State's Program			
	14.228	BC-04-005-1 BF-03-005-1 BX-03-005-1 BF-04-005-1 BP-04-005-1 BF-05-005-1	50,275 10,107 197,640 57,370 147,374 <u>154,791</u>
Total Community Development Block Grants - State's Program			<u>617,557</u>
HOME Investment Partnerships Program	14.239	BC-04-005-2	<u>229,588</u>
Total United States Department of Housing and Urban Development			847,145
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Passed through the Ohio Attorney General's Office:</i>			
Crime Victim Assistance			
	16.575	2005-VA-GENE-135 2006-VA-GENE-135	60,043 <u>30,236</u>
Total Crime Victim Assistance			<u>90,279</u>
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
JAG Grant Program			
	16.579	2005-JG-D01-6306	21,386
Violence Against Women Formula Grants	16.588	2005-WF-VA5-8417 2005-WF-VA2-8430	47,638 <u>48,526</u>
Total Violence Against Women Formula Grants			<u>96,164</u>
Total United States Department of Justice			207,829
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed through the Vinton County Department of Job and Family Services (Area 14):</i>			
Workforce Investment Act Cluster:			
WIA Adult			
WIA Adult Administrative	17.258	N/A	103,724 <u>8,275</u>
WIA Adult Total			<u>111,999</u>
WIA Youth Activities			
WIA Youth Administrative	17.259	N/A	138,977 <u>7,747</u>
WIA Youth Total			<u>146,724</u>
WIA Dislocated Worker			
WIA Dislocated Worker Administration	17.260	N/A N/A	505,015 <u>10,519</u>
WIA Dislocated Worker Total			<u>515,534</u>
Total Workforce Investment Act Cluster			<u>774,257</u>
Total United States Department of Labor			774,257

ATHENS COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006
(Continued)**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
APPALACHIAN REGIONAL COMMISSION			
<i>Direct from Federal Government:</i>			
Appalachian Regional Development	23.011	OH-13749-00	\$ 6,250
Total Appalachian Regional Commission			6,250
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education:</i>			
Adult Basic Education	84.002	AB-S1-06 AB-S1-07	126,364 <u>129,437</u>
Total Adult Basic Education			255,801
Special Education Cluster:			
Special Education - Grants to States	84.027	6B-SF-06	47,172
Special Education - Preschool Grants	84.173	PG-S1-06	<u>7,854</u>
Total Special Education Cluster			55,026
State Grants for Innovative Programs	84.298	C2-S1-06	<u>257</u>
Total United States Department of Education			311,084
ELECTION ASSISTANCE COMMISSION			
<i>Pass through the Ohio Secretary of State:</i>			
Help America Vote Act - Training	39.011	E06-0068-005	13,132
Help America Vote Act - Requirements Payments	90.401	E06-0068-005	<u>22,849</u>
Total Election Assistance Commission			35,981
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant	93.667	N/A	43,386
State Childrens Insurance Program	93.767	N/A	1,706
Medical Assistance Program - Targeted Case Management	93.778	N/A	<u>286,065</u>
Total United States Department of Health and Human Services			331,157
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through the Ohio Emergency Management Agency:</i>			
State Domestic Preparedness Equipment Support Program	97.004	L081	23,656
Public Assistance Grants	97.036	DR-1580	284,964
Emergency Management Performance Grants	97.042	L628	28,823
State Homeland Security Programs	97.073	L626	<u>170,295</u>
Total United States Department of Homeland Security			<u>507,738</u>
Total Federal Awards Expenditures			<u>\$ 3,180,616</u>

The Notes to the Schedule of Federal Awards Expenditures are an integral part of this Schedule.

ATHENS COUNTY

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES FOR THE YEAR ENDED DECEMBER 31, 2006

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) is a summary of the activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE B – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) LOAN PROGRAMS

The County has established a revolving loan program to provide low interest loans to businesses to create jobs for persons from low to moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development (ODOD). The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages of property and equipment. At December 31, 2006, the gross amount of loans outstanding under this program was \$618,095. There were no delinquent accounts at December 31, 2006.

NOTE C – MATCHING REQUIREMENTS

Certain federal programs require that the County contribute non-federal funds (matching funds) to support the federally-funded programs. The County has complied with the matching requirements. The expenditure of non-federal matching funds is not included on the Schedule.

NOTE D – SUBRECIPIENTS

The County passes-through certain Federal assistance received from the United States Department of Labor to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under OMB Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE E – CHILD NUTRITION CLUSTER

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' 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 the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of Athens County, Ohio (the County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 21, 2007, wherein we noted the County adopted Governmental Accounting Standards Board Statements 42, 46 and 47. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Atco, Inc., a discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to Atco, Inc.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinions on the basic financial statements but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted certain matters that we reported to the County's management in a separate letter dated June 21, 2007.

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Compliance and Other Matters

As part of reasonably assuring whether the County's basic 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, providing an opinion 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*.

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 21, 2007.

We intend this report solely for the information and use of management, the Board of County Commissioners, federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 21, 2007



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Athens County
15 South Court Street
Athens, Ohio 45710

To the Board of County Commissioners:

Compliance

We have audited the compliance of Athens County, Ohio (the County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement*, that apply to each of its major federal programs for the year ended December 31, 2006. The Summary of Auditor's Results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County's basic financial statements include the operations of Atco, Inc., a discretely presented component unit. Our audit of Federal awards, described below, did not include the operations of Atco, Inc., because the component unit is legally separate from the primary government which this report addresses, and because it expended less than \$500,000 of Federal awards for the year ended December 31, 2006, it was not subject to OMB Circular A-133 audit requirements.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Athens County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2006. In a separate letter to the County's management dated June 21, 2007, we reported other matters related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Federal Awards Expenditures

We have audited the financial statements of the governmental activities, the business-type activities, the 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, 2006, and have issued our report thereon dated June 21, 2007, wherein we noted the County adopted Governmental Accounting Standards Board Statements 42, 46 and 47. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements, taken as a whole. The accompanying Schedule of Federal Awards Expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 21, 2007

ATHENS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 §.505
DECEMBER 31, 2006

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under §.510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Community Development Block Grant – State's Program – CFDA #14.228 Workforce Investment Act Cluster (WIA): WIA Adult – CFDA #17.258 WIA Youth – CFDA #17.259 WIA Dislocated Worker – CFDA #17.260
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

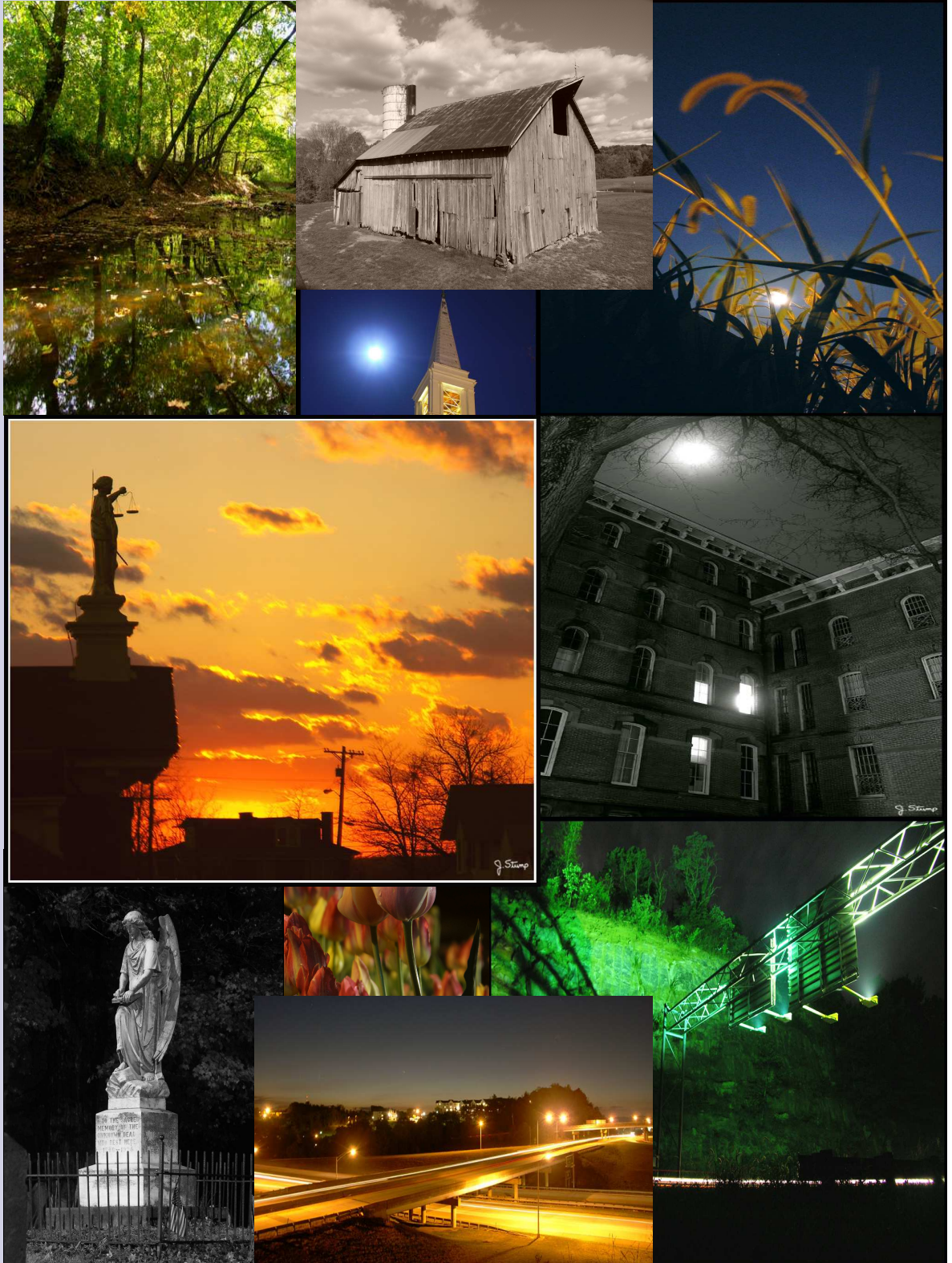
3. FINDINGS FOR FEDERAL AWARDS

None.

Athens County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2006



ATHENS COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2006



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**ATHENS COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2006
 TABLE OF CONTENTS**

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

**ATHENS COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2006
 TABLE OF CONTENTS
 (continued)**

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

**ATHENS COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2006
 TABLE OF CONTENTS
 (continued)**

	<u>PAGE</u>
COMBINING STATEMENTS – NONMAJOR FIDUCIARY FUNDS:	
Fund Descriptions – Nonmajor Fiduciary Funds	108
Combining Statement of Fiduciary Net Assets – Private Purpose Trust Funds	110
Combining Statement of Changes in Fiduciary Net Assets – Private Purpose Trust Funds	111
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	112
INDIVIDUAL FUND SCHEDULES:	
Schedules of Revenues, Expenditures and Changes In Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual Major Governmental Funds	118
Nonmajor Governmental Funds	133
Schedules of Revenues, Expenses and Changes In Fund Equity – Budget (Non-GAAP Budgetary Basis) and Actual Major Proprietary Funds	211
Nonmajor Proprietary Funds	213
Schedules of Revenues, Expenditures and Changes In Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual Private Purpose Trust Funds	218

**ATHENS COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2006
 TABLE OF CONTENTS
 (continued)**

<i>III. STATISTICAL SECTION</i>	<u>PAGE</u>
Introduction to the Statistical Section	T-1
<u>TABLE</u>	
1. Net Assets by Component – Last Four Years	T-3
2. Changes in Net Assets - Last Four Years	T-4
3. Fund Balances, Governmental Funds - Last Ten Years	T-6
4. Changes in Fund Balances, Governmental Funds - Last Ten Years	T-8
5. Assessed and Estimated Actual Value of Taxable Property - Last Ten Years	T-10
6 A. Property Tax Rates of Overlapping Governments - Last Ten Years	T-11
6 B. Property Tax Rates – Last Ten Years	T-12
7 A. Principal Taxpayers – Real Estate Tax – 2005 and 1996	T-14
7 B. Principal Taxpayers – Tangible Personal Property Tax – 2005 and 1996	T-15
7 C. Principal Taxpayers – Public Utilities Tangible Personal Property Tax – 2005 and 1996	T-16
8. Real Property Tax Levies and Collections – Last Ten Years	T-17
9. Ratio of Outstanding Debt By Type – Last Ten Years	T-18
10. Ratio of General Bonded Debt Outstanding - Last Ten Years	T-19
11. Pledged Revenue Coverage - Last Ten Years	T-20
12. Computation of Direct and Overlapping General Obligation Debt Attributable to Governmental Activities – December 31, 2006	T-21
13. Computation of Legal Debt Margin – Last Ten Years	T-22
14. Demographic and Economic Statistics – Last Ten Years	T-24
15. Principal Employers – 2005 and 2001	T-25
16. County Government Employees by Function/Activity – Last Five Years	T-26
17. Operating Indicators by Function/Activity – Last Two Years	T-27
18. Capital Assets by Function/Activity – Last Ten Years	T-28
19. Assessed Valuation of Exempt Real Property – December 31, 2006	T-30
20. Athens County Taxes Collected – Collection Year 2006	T-32
21. Athens County State Payments and Special Assessments Collected – Collection Year 2006	T-33
22. Detail Sales Tax Receipts – Collection Year 2006	T-34

Introductory Section



Photos: Jeremy Stump



Jill A. Thompson
Athens County Auditor

Honorable Bill Theisen
Honorable Lenny Eliason
Honorable Mark Sullivan

June 21, 2007

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our sixteenth Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2006. 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 the Management Discussion and Analysis (MD&A) and should be read in conjunction with it. The MD&A can be found immediately following the Independent Accountants' Report.

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Athens County was organized into a separate political entity in 1805 and consists of fourteen townships, eight villages, and two cities. The County encompasses 484 square miles and has a population of approximately 61,860. The City of Athens is the County seat with an estimated population of 20,918.

A three-member Board of Commissioners, eleven other elected officials including the Auditor, Treasurer, Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, two Common Pleas Court Judges and a Probate-Juvenile Court Judge and the department heads govern the County. Although the elected officials and the department heads manage the internal operations of their respective offices, the Board of Commissioners authorize expenditures and serve as the budget and taxing authority and contracting body.

The County Auditor serves as chief fiscal officer for the County, as well as the real property tax assessor for all political subdivisions within the County. The County Auditor is responsible for maintaining all financial records and maintaining tax rates for personal property and real estate. Once collected, the tax receipts are distributed to the appropriate political subdivision. The County Auditor is also the chief disbursing agent who, by the issuance of County warrants, makes payment to creditors for liabilities incurred by the County. The County Auditor serves as the County Sealer of Weights and Measures and as the licensing agent for certain licenses required by statute. Other programs maintained by the County Auditor include the paymaster for all County employees, the sale of Dog Licenses, administration of the Homestead Exemption program, the Current Agricultural Use Valuation program, distributor of estate tax, and the handling of manufactured homes for tax purposes.

The County Treasurer is the custodian of all County funds, collecting local property taxes and investing all idle County funds as specified by Ohio law.

Athens County employs over 600 employees who provide various services to benefit its citizens. These services include public assistance and social services, justice system services, utilities services, road and bridge services, support services, and other County services.

REPORTING ENTITY

Athens County's reporting entity has been defined in accordance with principles established by the Governmental Accounting Standards Board (GASB). All governmental departments, agencies, institutions, commissions, and other governmental organizations, which are not legally separate from the County and are financially accountable to the County are included in the financial statements. Legal separateness is evaluated on the basis of (1) its corporate name, (2) the right to sue or be sued and (3) the right to buy, sell, lease and mortgage property. Financial accountability is based on (1) the appointment of the governing authority and (2) the ability to impose will or (3) the providing of specific financial benefit or imposition of a specific financial burden. Another factor to consider in this evaluation is whether an entity is fiscally dependent on the County. Included within the reporting entity of the County are the Athens County Children Services and the Athens County Board of Mental Retardation/Developmentally Disabled (Beacon School). ATCO, Inc. and The Athens County Port Authority, while they are separate legal entities, are each reflected as component units on the basic financial statements because of the significance of their financial relationships with the County.

The County Auditor serves as fiscal agent, but the County has no financial accountability for the following legally separate agencies: The Athens County General Health District, A.D.A.M.H.S. (317) Board, the Athens County Soil and Water Conservation District and the Athens-Hocking Solid Waste District. In this report, the operations of these entities are presented in the Agency Funds. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

ECONOMIC OUTLOOK

Athens County is located in the heart of southeastern Ohio; Athens County is adjoined by Perry, Morgan, Washington, Meigs, Vinton and Hocking Counties. U.S. Routes 33 and 50, along with Ohio Routes 13, 32, 56, 78, 278, 550, 682 and 691 serve the County.

The Super II Highway improving Rt. 33 from Athens to Meigs County has been completed creating a connector to Ravenswood, WV and I-77. The Rt. 33 Lancaster bypass has been completed and planning is continuing on the Rt. 33 Nelsonville bypass.

Development continues on East State Street in the City of Athens. An Applebee's restaurant, a CVS drugstore, Oak Hill Bank and Holiday Inn Express have opened or soon will on the former site of the County Engineer's main depot. A Hampton Inn has opened near the University Mall and a Holzer clinic is also being planned for that area. The conversion of the Athens Mall to a strip mall has been completed and businesses continue to relocate to that area.

Ohio University continues to play an important role in the economic development of Athens County. The new Baker University Student Center opened in January 2007 and a new dormitory is being built on Ohio University's South Green.

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

Contracts totaling \$1,884,176 were signed in March of 2007 for the construction of a new County Engineers main depot in Canaan Township. The new facility is scheduled to be completed in 2008.

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

The County Engineer's emphasis continued to be upon improving the safety, surfaces, and drainage of the county road system, now that all the major bridges are in good shape. A long-range plan of continued use of Federal Grant funds for major bridge replacements of previously rehabilitated bridges is being accomplished by annually designing and programming another major federal bridge replacement project. These grants have at least a ten year waiting list, so we are placing a series of bridge replacements into the programming status such that they will have already prepared plans for additional bridge replacements in case some other recipient's bridge replacement project is dropped, and their funding becomes available on short notice. Two county roads were paved in 2006 including the complete redesign and reconstruction of a portion of County Road 7 (Johnson Road). The current goal is to have an all paved county highway system by 2015.

The Athens County Auditor unveiled her new website in 2005. This allows the public better access to public records and provides information and applications for programs administered by the office as well as access to property record information. The Auditor plans to continue improving her site by making it more user-friendly to serve the public at their convenience.

The Athens County 911 Emergency Communications has completed a county-wide radio upgrade for law enforcement and fire service. The County Engineer and township trustees' radio upgrade has also been completed and work has begun on a wireless locator system.

ACCOUNTING SYSTEM AND INTERNAL CONTROLS

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

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Such controls were developed to ensure reasonable, although not absolute assurance, that the County's assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and to maintain the reliability of financial records for the preparation of financial statements in accordance with GAAP. "Reasonable assurance" is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived.

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

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

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

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

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

BUDGETARY CONTROLS

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

RISK MANAGEMENT

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

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

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

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

Finally, the County covers all its employees under the Ohio Bureau of Worker’s Compensation and also provides limited major medical, health, dental and vision insurance for those employees who choose to participate through a self insurance plan with either Anthem Blue Cross and Blue Shield or Medical Mutual as the third party administrator.

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

CASH MANAGEMENT

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

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

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

All interest earned is allocated to the General Fund except those several funds that are mandated by Ohio law. Interest revenue earned on investments during 2006 was \$1,297,587 and was credited to various funds.

INDEPENDENT AUDIT

Athens County had an independent audit of all its funds by the Ohio Auditor of State for the year ended December 31, 2006. The Independent Accountant's Report of the Auditor of State can be found at the beginning of the Financial Section of this report.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Athens County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2005. 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 2006 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 Ferguson's, with the assistance of Deputy Auditor Brandi Sanders, continued exertion and untiring efforts receive my personal appreciation.

Sincerely,



Jill A. Thompson
Athens County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Athens County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2005

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



A handwritten signature in black ink, appearing to read "Ronald J. Hawn".

President

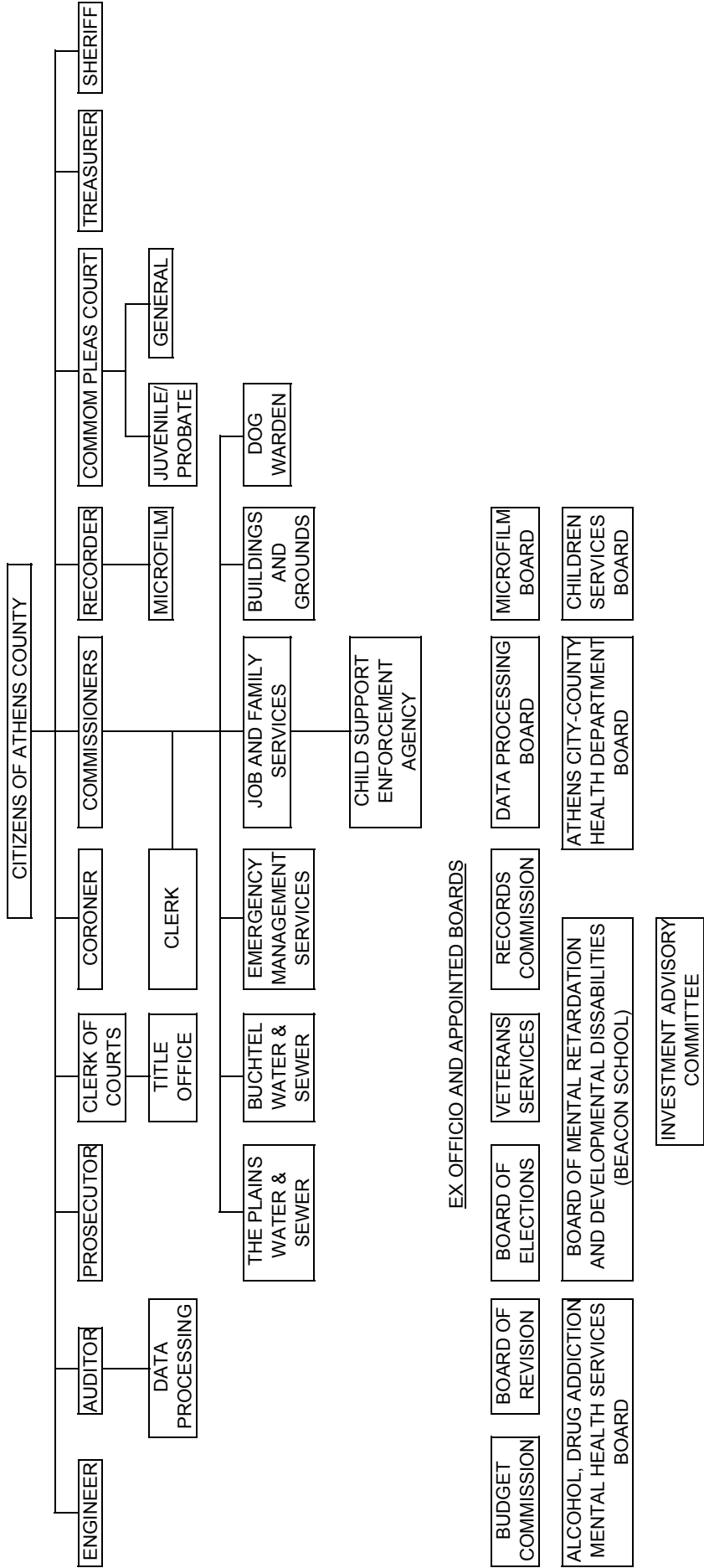
A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2006

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

ORGANIZATIONAL CHART OF ATHENS COUNTY



Financial Section



Photos: Jim Downard



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio (the County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Atco, Inc., a discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Atco, Inc., on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, County, Ohio, as of December 31, 2006, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, Job and Family Services Fund, Road (MVGT) Fund, Children's Services Fund, MR/DD (Beacon School) Fund and Ambulance Service Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 5, during the year ended December 31, 2006, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, Statement No. 46, *Net Assets Restricted by Enabling Legislation* and Statement No. 47, *Accounting for Termination Benefits*.

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www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The Introductory Section, Combining Statements, Individual Fund Schedules and Statistical Section provide additional information and are not a required part of the basic financial statements. We subjected the Combining Statements and Individual Fund Schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the Introductory Section or Statistical Section to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 21, 2007

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2006
(Unaudited)

The discussion and analysis of Athens County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2006. 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 2006 are as follows:

Total assets of the County exceeded its total liabilities at December 31, 2006 by \$86,317,674.

The County's total net assets increased \$3,681,440 or 4.45% from 2005 to 2006.

Program revenues of governmental activities accounted for \$31,310,560 or 57.33% of total governmental activities revenue. General revenues accounted for \$23,306,678 or 42.67% of the total governmental activities revenue.

The County had \$50,692,510 in expenses related to governmental activities; \$31,310,560 of these expenses was offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and miscellaneous revenue of \$23,306,678 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,070,301 or 98.21% of total business-type activities revenue. General revenues accounted for \$19,456 or 1.97% of the total business-type activities revenue.

The County had \$1,333,045 in expenses related to business-type activities; \$1,070,301 of these expenses were offset by program specific charges for services. General revenues of \$19,456 were utilized to provide for these programs.

Among major funds, the General Fund had \$12,132,408 in revenues, \$10,586,228 in expenditures, and (\$1,024,616) in net transfers and other financing sources. The General Fund balance increased slightly by \$521,564 from \$2,167,068 to \$2,688,632.

In 2006, the County's governmental activities related outstanding bonds decreased by \$325,000 or 14.57% to \$1,905,000. The County's governmental activities related outstanding long-term notes decreased by \$28,000 or 3.06% to \$886,000. The County's governmental activities related outstanding loans had a decrease of \$70,162 or 7.71% to \$839,907. Governmental activities related bond anticipation notes outstanding at year-end were \$115,223, a decrease of \$36,715 or 24.16% from the end of the prior year. Total governmental activities related debt outstanding decreased in 2006 by \$459,877 to \$3,746,130.

In 2006, the County's business-type related outstanding bonds had a net decrease of \$8,000 or 1.10% to \$716,400, while the County's business-type activities related outstanding loans had a net decrease of \$21,114 or 3.24% to \$630,623. Total business-type activities related debt outstanding decreased in 2006 by \$29,114 to \$1,347,023.

USING THIS ANNUAL REPORT

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

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

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2006
(Unaudited)

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

REPORTING THE COUNTY AS A WHOLE

Statement of Net Assets and the Statement of Activities

One of the most important questions asked about the County's finances is "How did the County do financially during 2006?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

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

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2006
(Unaudited)

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

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

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

Because the focus of the governmental funds is more narrow than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds - The County maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for sewer and water operations. Internal service funds are an accounting device used to accumulate and allocate cost internally among the County's various functions. The County uses an internal service fund to account for its Employee Benefits Trust Fund. Because this service predominately benefits governmental rather than business-type functions, it has been included with governmental activities in the County-wide financial statements.

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

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

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

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2006
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2006 compared to 2005:

	Table 1 Net Assets					
	Governmental Activities		Business-Type Activities		Total	
	2006	Restated 2005	2006	Restated 2005	2006	Restated 2005
<i>Assets:</i>						
Current and Other Assets	\$34,967,802	\$29,817,164	\$2,018,867	\$2,138,979	\$36,986,669	\$31,956,143
Capital Assets, Net	64,582,547	66,400,272	5,728,475	5,878,209	70,311,022	72,278,481
Total Assets	<u>99,550,349</u>	<u>96,217,436</u>	<u>7,747,342</u>	<u>8,017,188</u>	<u>107,297,691</u>	<u>104,234,624</u>
<i>Liabilities:</i>						
Current and Other Liabilities	11,608,693	11,819,485	83,490	87,801	11,692,183	11,907,286
Long-Term Liabilities	7,902,867	8,283,890	1,384,967	1,407,214	9,287,834	9,691,104
Total Liabilities	<u>19,511,560</u>	<u>20,103,375</u>	<u>1,468,457</u>	<u>1,495,015</u>	<u>20,980,017</u>	<u>21,598,390</u>
<i>Net Assets:</i>						
Invested in Capital Assets, Net of Related Debt	61,714,409	63,158,311	4,381,452	4,502,072	66,095,861	67,660,383
Restricted	18,704,077	14,931,328	0	0	18,704,077	14,931,328
Unrestricted	<u>(379,697)</u>	<u>(1,975,578)</u>	<u>1,897,433</u>	<u>2,020,101</u>	<u>1,517,736</u>	<u>44,523</u>
Total Net Assets	<u>\$80,038,789</u>	<u>\$76,114,061</u>	<u>\$6,278,885</u>	<u>\$6,522,173</u>	<u>\$86,317,674</u>	<u>\$82,636,234</u>

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

Capital assets decreased due to depreciation expenses and the disposal of capital assets in the current period.

Current liabilities decreased due primarily to a decrease in intergovernmental payables.

Long-term liabilities decreased due to the payments made decreasing the long-term debt.

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$86,317,674. By far, the largest portion of the County's net assets (76.57%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net assets represents resources that are subject to restrictions on how they can be used. These resources accounted for 21.67% of total net assets. The remaining balance of \$1,517,736 or (1.76%) which are unrestricted net assets may be used

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2006
(Unaudited)

to meet the County's ongoing obligations to citizens and creditors. Total net assets increased in 2006 by \$3,681,440. As of December 31, 2006, the County is able to report a positive balance of \$80,038,789 for governmental type activities. For business-type activities, a positive net asset balance of \$6,278,885 is reported.

Table 2 shows the changes in net assets for the year 2006 compared to 2005.

Table 2
Changes in Net Assets

	Governmental Activities	Business-Type Activities	Total	Governmental Activities Restated 2005	Business-Type Activities Restated 2005	Total Restated 2005
	2006	2006	2006	2005	2005	2005
<i>Revenues:</i>						
Program Revenues						
Charges for Services	\$4,976,172	\$1,070,301	\$6,046,473	\$4,146,448	\$1,156,713	\$5,303,161
Operating Grants and Contributions	25,974,388	0	25,974,388	26,326,486	0	26,326,486
Capital Grants and Contributions	360,000	0	360,000	2,138,819	6,250	2,145,069
Total Program Revenue	<u>31,310,560</u>	<u>1,070,301</u>	<u>32,380,861</u>	<u>32,611,753</u>	<u>1,162,963</u>	<u>33,774,716</u>
General Revenues						
Property Taxes	11,255,235	0	11,255,235	9,101,085	0	9,101,085
Sales Tax	5,995,215	0	5,995,215	5,808,439	0	5,808,439
Grants and Entitlements	1,805,094	0	1,805,094	1,770,037	0	1,770,037
Investment Earnings	1,297,166	421	1,297,587	627,608	369	627,977
Gain on Sale of Capital Assets	1,459,563	0	1,459,563	0	0	0
Miscellaneous	1,494,405	19,035	1,513,440	2,160,683	22,078	2,182,761
Total General Revenues	<u>23,306,678</u>	<u>19,456</u>	<u>23,326,134</u>	<u>19,467,852</u>	<u>22,447</u>	<u>19,490,299</u>
Total Revenues	<u>54,617,238</u>	<u>1,089,757</u>	<u>55,706,995</u>	<u>52,079,605</u>	<u>1,185,410</u>	<u>53,265,015</u>
<i>Program Expenses:</i>						
General Government						
Legislative and Executive	5,576,461	0	5,576,461	5,388,878	0	5,388,878
Judicial	2,478,678	0	2,478,678	2,396,367	0	2,396,367
Public Safety	4,486,230	0	4,486,230	4,078,211	0	4,078,211
Public Works	7,348,230	0	7,348,230	4,769,293	0	4,769,293
Health	2,401,961	0	2,401,961	2,440,297	0	2,440,297
Human Services	27,987,996	0	27,987,996	29,393,680	0	29,393,680
Conservation and Recreation	21,345	0	21,345	16,712	0	16,712
Economic Development and Assistance	213,883	0	213,883	34,636	0	34,636
Interest and Fiscal Charges	177,726	0	177,726	194,158	0	194,158
Plains Sewer	0	367,371	367,371	0	293,350	293,350
Plains Water	0	634,251	634,251	0	562,006	562,006
Buchtel Sewer	0	211,952	211,952	0	215,254	215,254
Buchtel Water	0	104,303	104,303	0	106,472	106,472
Rural Solid Waste	0	15,168	15,168	0	38,356	38,356
Total Expenses	<u>50,692,510</u>	<u>1,333,045</u>	<u>52,025,555</u>	<u>48,712,232</u>	<u>1,215,438</u>	<u>49,927,670</u>
Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,529)</u>	<u>3,529</u>	<u>0</u>
Change in Net Assets	3,924,728	(243,288)	3,681,440	3,363,844	(26,499)	3,337,345
Net Assets January 1	<u>76,114,061</u>	<u>6,522,173</u>	<u>82,636,234</u>	<u>72,750,217</u>	<u>6,548,672</u>	<u>79,298,889</u>
Net Assets December 31	<u>\$80,038,789</u>	<u>\$6,278,885</u>	<u>\$86,317,674</u>	<u>\$76,114,061</u>	<u>\$6,522,173</u>	<u>\$82,636,234</u>

Governmental Activities

The most significant program expenses for the County are Human Services, Legislative and Executive, Public Safety, and Public Works. These programs account for 89.56% of the total governmental activities. Human Services, which accounts for 55.21% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by Job and Family Services, Board of Mental Retardation, Child Support Enforcement Agency and Childrens Services. Public Works, which accounts for 14.50% of the total, represents costs associated with the operation of the County Engineer in maintaining the county's roads and bridges. Legislative and Executive expenses, which was 11.00% of the total, represents cost associated with the general administration of county government

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2006
(Unaudited)

including the County Commissioners, Auditor, Treasurer, Prosecutor and Recorder. Public Safety, which represents 8.85% of the total, represents costs mainly associated with the operation of the Sheriff's Department and 911 Emergency Communication.

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

As noted previously, the net assets for the governmental activities increased \$3,924,728 or 5.16%. This is a similar change from last year when net assets increased \$3,363,844 or 4.62%. Total revenues increased \$2,537,633 or 4.87% from last year and expenses increased \$1,980,278 or 4.07% from last year.

The major factors in the change in revenues are a significant increase in general revenues from property taxes, which increased \$2,154,150 or 23.67% and a \$669,558 or 106.68% increase in investment earnings. This more than offset the \$1,778,819 or 83.17% decrease in capital grants and contributions due to the completion of the Help America Vote Act equipment grant in 2005.

Expenses increased by \$1,980,278 or 4.07%. An increase of \$2,578,937 or 54.07% in Public Works expenses along with slight increases in General Government Legislative and Executive, General Government Judicial, Public Safety, and Economic Development expenses more than offset a decrease of \$1,405,684 in Human Services due to decreased expenditures by Job and Family Services.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The Statement of Activities reflects the cost of program services and the charges for services and sales, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3
Governmental Activities

	Total Cost of Services 2006	Net Cost of Services 2006
General Government		
Legislative and Executive	\$5,576,461	\$3,208,869
Judicial	2,478,678	1,742,373
Public Safety	4,486,230	3,973,385
Public Works	7,348,230	1,929,470
Health	2,401,961	2,061,873
Human Services	27,987,996	6,053,026
Conservation and Recreation	21,345	21,345
Economic Development	213,883	213,883
Interest and Fiscal Charges	177,726	177,726
Total Expenses	\$50,692,510	\$19,381,950

It should be noted that 61.77% of the costs of services for governmental activities are derived from program revenues including charges for services, operating grants, capital grants and other contributions.

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2006
(Unaudited)

The \$6,053,026 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Board of Mental Retardation and Childrens Services. For 2006, the net cost of providing these Human Services was only 21.63% of total cost.

For Legislative and Executive, the \$3,208,869 in net cost of services indicates primarily the General Fund support provided for the operation of the general administration of the county government.

Business-Type Activities

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

Governmental Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$19,920,710 (95.43% is unreserved), an increase of \$5,667,732 or 39.77% from last year.

The General Fund is the primary operating fund of the County. At the end of 2006, the total fund balance in the General Fund was \$2,688,632 of which \$2,678,362 was unreserved. During the year, revenues exceeded expenditures by \$1,546,180. Planned operating transfers to various other funds mainly for debt payments and capital projects reduced the change in fund balance to an increase of \$521,564.

For the other major funds of the County's governmental funds, the Job and Family Services Fund balance increased by \$582,621 or 77.37% due to increased revenue and decreased expenditures in 2006. The Road (MVG) Fund balance increased by \$308,431 or 37.04% due to a transfer received while the MR/DD (Beacon School) Fund balance increased by \$941,205 or 24.17% due to increased revenue from property taxes and the Ambulance Service Fund balance decreased \$209,328 or 16.55% due to increased planned expenditures. Finally, the Childrens Services Fund balance increased by \$1,813,031 or 449.86% due to an increase in property tax revenue and revenue from the state.

Proprietary Funds

The County's enterprise funds are the Plains and Buchtel Water and Sewer funds, Rural Solid Waste and Athens County Solid Waste. The County provides water and sewer services to over two thousand customers in The Plains and Buchtel. Net assets of the enterprise funds at year end were \$6,278,885, of which \$1,897,433 was unrestricted.

The County's two major enterprise funds are the Plains Sewer and the Buchtel Sewer Funds which, at year end, had net assets of \$2,805,962 with \$1,181,109 of that unrestricted and \$2,238,456 of which \$89,820 was unrestricted, respectively. During 2006, the Plains Sewer Fund net assets decreased by \$65,422 or 2.28% while the Buchtel Sewer Fund net assets decreased by \$69,643 or 3.02%.

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.

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2006
(Unaudited)

For the General Fund, the final budgeted revenues were \$10,646,269 representing a \$139,319 increase from the original budgeted estimates of \$10,506,950. The final budget reflected a 1.33% increase from the original budgeted amount. There was a 12.23% positive variance in actual revenues as compared to the final budget in the General Fund. This was due to the receipt of unanticipated property tax and sales tax, intergovernmental and interest. For the General Fund, the final budget basis expenditures were \$10,819,423 representing an increase of \$135,154 or 1.26% from the original budget. There was a 2.90% positive variance in actual expenditures as compared to the final budget in the General Fund. This was due to the fact that the various departments kept their spending levels below their appropriations.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2006, amounts to \$66,095,861 (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 2006 fiscal year. During 2006, additional costs of \$170,606 were incurred for the various construction projects.

During 2006, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to a total of \$69,365,585.

Long-term Debt - At December 31, 2006, the County had total bonded debt outstanding of \$1,905,000. The County's long-term bonded debt decreased by \$325,000 (14.57%), while its long-term loan debt had a net decrease of \$70,162 (7.71%) during 2006. The County's long-term notes decreased by \$28,000 (3.06%) during 2006.

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

In addition to the bonded debt and loans, the County's long-term obligations include compensated absences and capital lease obligations. Additional information on the County's long-term debt can be found in Note 9 of this report.

Economic Factors

The unemployment rate for the County as of December 2006 was 5.5%, which decreased from a rate of 5.7% the previous December. This rate was above the national and state unemployment rates of 4.3% and 5.4%, respectively, for that same month.

Athens County is the home of Ohio University and Hocking College with a significant agricultural presence. The County's \$811.36 million tax base has grown at an average annual rate of 5.81% over the last five years. This growth is attributed to the significant new construction that has occurred over the last five years and the revaluation of property within the County to reflect current fair market values.

Revenue from the County's 1.25% sales tax, the largest revenue source for the County's General Fund and 911 Emergency Communication, has grown at an average annual rate of 3.63% over the past five years. As of May 2007, sales tax is up 2.03% over 2006.

Increases in interest rates has had a significant impact on the County's revenues. Investment earnings in 2006 were up \$669,558 or 106.68% from 2005. Total investment earnings for all funds totaled \$1,297,166 in 2006, up from \$627,608 in 2005.

Requests for Information

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

ATHENS COUNTY, OHIO
Statement of Net Assets
December 31, 2006

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Atco Inc.	Athens Co. Port Authority
Assets					
Cash and Cash Equivalents	\$18,255,221	\$1,279,505	\$19,534,726	\$354,161	\$210,003
Cash and Cash Equivalents in Segregated Accounts	77,489	81,056	158,545		
<i>Receivables:</i>					
Property Taxes	10,341,882		10,341,882		
Sales Taxes	963,922		963,922		
Accounts	38,741	128,050	166,791	60,369	
Special Assessments		528,681	528,681		
Accrued Interest	261,742		261,742		1,019
Loans	718,017		718,017		
Intergovernmental	3,567,588		3,567,588		
Internal Balance	578	(578)	0		
Due from Component Unit	336		336		
Due from Primary Government			0	12,618	
Materials and Supplies Inventory	99,467		99,467	198,602	
Prepaid Items	642,819	2,153	644,972	1,475	
Nondepreciable Capital Assets	1,266,804	29,741	1,296,545		696,423
Depreciable Capital Assets, Net	63,315,743	5,698,734	69,014,477	14,181	1,800,160
Total Assets	99,550,349	7,747,342	107,297,691	641,406	2,707,605
Liabilities					
Accounts Payable	530,172	21,345	551,517	34,614	
Contracts Payable	153,305	223	153,528		
Accrued Wages and Benefits	335,853	3,968	339,821	15,335	
Matured Compensated Absences Payable	10,350		10,350		
Intergovernmental Payable	880,438	35,554	915,992	9,757	
Accrued Interest Payable	11,999	22,235	34,234		4,865
Deposits Held and Due to Others	32,172		32,172	4,181	
Deferred Revenue	9,499,003		9,499,003	77,444	
Notes Payable	115,223		115,223		408,628
Matured Bonds Payable	17,000		17,000		
Matured Interest Payable	10,560	165	10,725		
Due to Component Unit	12,618		12,618		
Due to Primary Government				336	
<i>Long Term Liabilities:</i>					
Due Within One Year	1,690,589	46,747	1,737,336		126,664
Due In More Than One Year	6,212,278	1,338,220	7,550,498		1,265,153
Total Liabilities	19,511,560	1,468,457	20,980,017	141,667	1,805,310
Net Assets					
Invested in Capital Assets, Net of Related Debt	61,714,409	4,381,452	66,095,861	14,181	2,496,583
<i>Restricted for:</i>					
Job and Family Services	1,196,393		1,196,393		
Road and Bridge Services	2,238,164		2,238,164		
Children Services	2,376,985		2,376,985		
Mental Retardation Services	5,056,746		5,056,746		
Ambulance Service	1,232,331		1,232,331		
Capital Projects	2,245,103		2,245,103		
Other Purposes	4,358,355		4,358,355		195,786
Unrestricted	(379,697)	1,897,433	1,517,736	485,558	(1,790,074)
Total Net Assets	\$80,038,789	\$6,278,885	\$86,317,674	\$499,739	\$902,295

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Activities
For Fiscal Year Ended December 31, 2006

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$5,576,461	\$2,344,739	\$22,853	\$0
Judicial	2,478,678	698,585	37,720	0
Public Safety	4,486,230	110,973	401,872	0
Public Works	7,348,230	65,102	4,993,658	360,000
Health	2,401,961	116,848	223,240	0
Human Services	27,987,996	1,639,925	20,295,045	0
Conservation and Recreation	21,345	0	0	0
Economic Development and Assistance	213,883	0	0	0
Interest and Fiscal Charges	177,726	0	0	0
<i>Total Governmental Activities</i>	<u>50,692,510</u>	<u>4,976,172</u>	<u>25,974,388</u>	<u>360,000</u>
Business-Type Activities:				
Plains Sewer	367,371	289,803	0	0
Plains Water	634,251	488,880	0	0
Buchtel Sewer	211,952	141,228	0	0
Buchtel Water	104,303	150,390	0	0
Rural Solid Waste	15,168	0	0	0
<i>Total Business-Type Activities</i>	<u>1,333,045</u>	<u>1,070,301</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$52,025,555</u>	<u>\$6,046,473</u>	<u>\$25,974,388</u>	<u>\$360,000</u>
Component Units:				
ATCO, Inc.	\$838,965	\$623,815	\$142,988	\$0
Athens County Port Authority	173,948	241,719	0	0
<i>Total Component Units</i>	<u>\$1,012,913</u>	<u>\$865,534</u>	<u>\$142,988</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:
 General Fund
 Children Services
 MR/DD
 Ambulance Service
 Other Purposes
 Sales Tax Levied for:
 General Fund
 911 Emergency Communications
 Grants and Entitlements not restricted to Specific Programs
 Investment Earnings
 Gain on Sale of Capital Assets
 Miscellaneous

Total General Revenues

Change in Net Assets

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

Net Assets at End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Change in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	ATCO, Inc.	Athens County Port Authority
(\$3,208,869)	\$0	(\$3,208,869)	\$0	\$0
(1,742,373)	0	(1,742,373)	0	0
(3,973,385)	0	(3,973,385)	0	0
(1,929,470)	0	(1,929,470)	0	0
(2,061,873)	0	(2,061,873)	0	0
(6,053,026)	0	(6,053,026)	0	0
(21,345)	0	(21,345)	0	0
(213,883)	0	(213,883)	0	0
(177,726)	0	(177,726)	0	0
<u>(19,381,950)</u>	<u>0</u>	<u>(19,381,950)</u>	<u>0</u>	<u>0</u>
0	(77,568)	(77,568)	0	0
0	(145,371)	(145,371)	0	0
0	(70,724)	(70,724)	0	0
0	46,087	46,087	0	0
0	(15,168)	(15,168)	0	0
<u>0</u>	<u>(262,744)</u>	<u>(262,744)</u>	<u>0</u>	<u>0</u>
<u>(19,381,950)</u>	<u>(262,744)</u>	<u>(19,644,694)</u>	<u>0</u>	<u>0</u>
0	0	0	(72,162)	0
0	0	0	0	67,771
<u>0</u>	<u>0</u>	<u>0</u>	<u>(72,162)</u>	<u>67,771</u>
1,707,035	0	1,707,035	0	0
3,285,661	0	3,285,661	0	0
4,159,084	0	4,159,084	0	0
1,492,876	0	1,492,876	0	0
610,579	0	610,579	0	0
4,796,329	0	4,796,329	0	0
1,198,886	0	1,198,886	0	0
1,805,094	0	1,805,094	0	0
1,297,166	421	1,297,587	4,562	7,715
1,459,563	0	1,459,563	0	0
1,494,405	19,035	1,513,440	74,186	31,230
<u>23,306,678</u>	<u>19,456</u>	<u>23,326,134</u>	<u>78,748</u>	<u>38,945</u>
3,924,728	(243,288)	3,681,440	6,586	106,716
<u>76,114,061</u>	<u>6,522,173</u>	<u>82,636,234</u>	<u>493,153</u>	<u>795,579</u>
<u>\$80,038,789</u>	<u>\$6,278,885</u>	<u>\$86,317,674</u>	<u>\$499,739</u>	<u>\$902,295</u>

ATHENS COUNTY, OHIO
Balance Sheet
Governmental Funds
December 31, 2006

	General	Job & Family Services	Road (MVGT)	Children Services	MR/DD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Assets:								
Cash and Cash Equivalents	\$1,675,369	\$1,257,565	\$656,825	\$2,302,464	\$5,029,691	\$1,055,846	\$6,055,185	\$18,032,945
Cash and Cash Equivalents in Segregated Accounts	21,423		202	1,051	31,369		23,444	77,489
<i>Receivables:</i>								
Property Taxes	1,601,159			3,016,470	3,818,250	1,359,697	546,306	10,341,882
Sales Tax	771,186						192,736	963,922
Accounts	5,368				33,373			38,741
Accrued Interest	261,742							261,742
Loans							718,017	718,017
Interfund Receivable	60,893	68,227	37	1,469			4,741	135,367
Intergovernmental Receivable	770,648	225,194	1,945,187	337,011	190,620	65,457	33,471	3,567,588
Due from Component Unit					336			336
Materials and Supplies Inventory	20,155	3,462	75,250				600	99,467
Prepaid Items	108,118	508,014	864	2,212	12,772		10,839	642,819
Total Assets	\$5,296,061	\$2,062,462	\$2,678,365	\$5,660,677	\$9,116,411	\$2,481,000	\$7,585,339	\$34,880,315
Liabilities:								
Accounts Payable	\$148,219	\$158,755	\$83,464	\$55,165	\$20,376	\$0	\$64,193	\$530,172
Contracts Payable	2,889	68,599		81,817				153,305
Accrued Wages and Benefits	80,104	83,022	21,651	46,676	66,109		38,291	335,853
Matured Compensated Absences Payable	2,048	5,697					2,605	10,350
Interfund Payable		1,586	163	255			132,785	134,789
Intergovernmental Payable	308,186	184,682	50,022	93,862	144,804		98,882	880,438
Due to Component Unit				250	12,368			12,618
Deposits Held and Due to Others	803				31,369			32,172
Deferred Revenue	2,065,180	224,477	1,264,950	3,166,599	4,006,473	1,425,154	572,472	12,725,305
Matured Bonds Payable							17,000	17,000
Matured Interest Payable							10,560	10,560
Accrued Interest Payable			1,820					1,820
Notes Payable			115,223					115,223
Total Liabilities	2,607,429	726,818	1,537,293	3,444,624	4,281,499	1,425,154	936,788	14,959,605
Fund Balances:								
Reserved for Loans Receivable							631,155	631,155
Reserved for Encumbrances	10,270			36,231	166,450		46,695	259,646
<i>Unreserved/Undesignated, Reported in:</i>								
General Fund	2,678,362							2,678,362
Special Revenue Funds		1,335,644	1,141,072	2,179,822	4,668,462	1,055,846	3,719,725	14,100,571
Debt Service Funds							7,224	7,224
Capital Projects Funds							2,243,752	2,243,752
Total Fund Balances (Deficits)	2,688,632	1,335,644	1,141,072	2,216,053	4,834,912	1,055,846	6,648,551	19,920,710
Total Liabilities and Fund Balances	\$5,296,061	\$2,062,462	\$2,678,365	\$5,660,677	\$9,116,411	\$2,481,000	\$7,585,339	\$34,880,315

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2006

Total Governmental Fund Balances	\$19,920,710
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**Amounts reported for governmental activities in the
Statement of Net Assets are different because:**

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	64,582,547
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Other long-term assets are not available to pay for current-period expenditures and are therefore deferred in the funds:

Intergovernmental Revenue	2,383,423	
Property Taxes	842,879	

Total	3,226,302
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An internal service fund is used by management to pay excess insurance costs. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Assets.	222,276
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Long-term liabilities, including bonds and loans payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds and Loans Payable	(3,630,907)	
Accrued Interest Payable	(10,179)	
Premium on Notes	(11,903)	
Capital Leases Payable	(49,138)	
Landfill Post-Closure Costs Payable	(2,752,806)	
Compensated Absences	(1,458,113)	

Total	<u>(7,913,046)</u>
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<i>Net Assets of Governmental Activities</i>	<u><u>\$80,038,789</u></u>
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See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures
and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2006

	General	Job & Family Services	Road (MVG T)	Childrens Services	MR/DD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Revenues:								
Property Taxes	\$1,717,337	\$0	\$0	\$3,299,229	\$4,176,928	\$1,499,385	\$613,542	\$11,306,421
Sales Tax	4,796,329						1,198,886	5,995,215
Intergovernmental	1,780,841	12,341,385	4,237,517	3,483,228	1,991,768	186,620	4,384,996	28,406,355
Charges for Services	1,974,036		596	970,364	462,954		1,204,817	4,612,767
Licenses and Permits	3,862						104,280	108,142
Fines and Forfeitures	166,059		60,341				28,863	255,263
Interest	1,249,073		3,225				34,346	1,286,644
Other Revenues	444,871	13,013	285,858	465,856	94,402	23	190,363	1,494,386
Total Revenue	12,132,408	12,354,398	4,587,537	8,218,677	6,726,052	1,686,028	7,760,093	53,465,193
Expenditures:								
<i>Current:</i>								
<i>General Government:</i>								
Legislative and Executive	4,666,166						791,972	5,458,138
Judicial	2,159,346						338,831	2,498,177
Public Safety	2,867,875						1,459,078	4,326,953
Public Works			4,567,185				1,113,008	5,680,193
Health	438,148					1,895,356	233,621	2,567,125
Human Services	392,310	11,999,890		6,405,646	5,592,758		3,476,677	27,867,281
Conservation and Recreation	12,384							12,384
Economic Development and Assistance							213,883	213,883
Capital Outlay							823,174	823,174
<i>Debt Service:</i>								
Principal Retirement	45,961				2,862		423,162	471,985
Interest and Fiscal Charges	4,038		1,819		330		173,380	179,567
Total Expenditures	10,586,228	11,999,890	4,569,004	6,405,646	5,595,950	1,895,356	9,046,786	50,098,860
Excess of Revenues Over (Under) Expenditures	1,546,180	354,508	18,533	1,813,031	1,130,102	(209,328)	(1,286,693)	3,366,333
Other Financing Sources (Uses):								
Sale of Capital Assets	1,400						2,300,000	2,301,400
Transfers - In		228,113	289,898		61,103		1,071,264	1,650,378
Transfers - Out	(1,026,016)				(250,000)		(374,362)	(1,650,378)
Total Other Sources (Uses)	(1,024,616)	228,113	289,898	0	(188,897)	0	2,996,902	2,301,400
Net Change in Fund Balances	521,564	582,621	308,431	1,813,031	941,205	(209,328)	1,710,209	5,667,733
Fund Balances (Deficits) at Beginning of Year, as Restated	2,167,068	753,023	832,641	403,022	3,893,707	1,265,174	4,938,343	14,252,978
Fund Balances (Deficits) at End of Year	<u>\$2,688,632</u>	<u>\$1,335,644</u>	<u>\$1,141,072</u>	<u>\$2,216,053</u>	<u>\$4,834,912</u>	<u>\$1,055,846</u>	<u>\$6,648,552</u>	<u>\$19,920,711</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Reconciliation of Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2006

Net Change in Fund Balances - Total Governmental Funds \$5,667,733

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	2,761,989	
Depreciation	<u>(3,737,877)</u>	
Total		(975,888)

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. (841,837)

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

Intergovernmental Revenue	(266,873)	
Property Taxes	<u>(51,187)</u>	
Total		(318,060)

Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. 471,985

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 1,841

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. (138,677)

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. 47,089

An internal service fund is used by management to pay excess insurance costs. This fund is not included in the governmental funds. 10,542

Change in Net Assets of Governmental Activities \$3,924,728

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,646,698	\$1,646,699	\$1,724,676	\$77,977
Sales Tax	4,500,000	4,500,000	4,772,148	272,148
Intergovernmental	1,689,794	1,689,794	1,768,122	78,328
Charges for Services	1,730,458	1,739,776	1,979,407	239,631
Licenses and Permits	3,500	3,500	3,862	362
Fines and Forfeitures	100,000	100,000	169,466	69,466
Interest	401,000	531,000	1,091,940	560,940
Other	435,500	435,500	438,761	3,261
Total Revenue	10,506,950	10,646,269	11,948,382	1,302,113
Expenditures:				
<i>Current:</i>				
General Government:				
Legislative and Executive	4,842,830	4,921,741	4,767,253	154,488
Judicial	2,163,252	2,179,918	2,071,790	108,128
Public Safety	2,873,777	2,911,261	2,868,978	42,283
Health	394,853	397,353	396,720	633
Human Services	398,557	398,150	397,063	1,087
Conservation and Recreation	11,000	11,000	3,674	7,326
Total Expenditures	10,684,269	10,819,423	10,505,478	313,945
Excess of Revenues Over (Under) Expenditures	(177,319)	(173,154)	1,442,904	1,616,058
Other Financing Sources (Uses):				
Sale of Capital Assets	2,000	2,000	1,400	(600)
Advances - In	23,500	51,100	22,500	(28,600)
Advances - Out	(1,000)	(1,000)	(1,000)	0
Transfers - Out	(957,784)	(1,041,692)	(1,026,016)	15,676
Total Other Financing Sources (Uses)	(933,284)	(989,592)	(1,003,116)	(13,524)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,110,603)	(1,162,746)	439,788	1,602,534
Fund Balances (Deficit) at Beginning of Year	1,110,330	1,110,330	1,110,330	0
Prior Year Encumbrances Appropriated	52,416	52,416	52,416	0
Fund Balances (Deficit) at End of Year	<u>\$52,143</u>	<u>\$0</u>	<u>\$1,602,534</u>	<u>\$1,602,534</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$13,850,000	\$13,744,052	\$12,295,161	(\$1,448,891)
Other	5,000	5,000	13,013	8,013
Total Revenue	13,855,000	13,749,052	12,308,174	(1,440,878)
Expenditures:				
<i>Current:</i>				
Human Services	13,123,260	13,267,439	12,875,694	391,745
Total Expenditures	13,123,260	13,267,439	12,875,694	391,745
Excess of Revenues Over (Under) Expenditures	731,740	481,613	(567,520)	(1,049,133)
Other Financing Sources (Uses):				
Transfers - In	350,000	355,613	228,113	(127,500)
Total Other Financing Sources (Uses)	350,000	355,613	228,113	(127,500)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,081,740	837,226	(339,407)	(1,176,633)
Fund Balances (Deficit) at Beginning of Year	1,596,973	1,596,973	1,596,973	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,678,713</u>	<u>\$2,434,199</u>	<u>\$1,257,566</u>	<u>(\$1,176,633)</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Road (MVGT) Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$4,500,000	\$4,500,000	\$4,285,856	(\$214,144)
Charges for Services	2,000	2,000	596	(1,404)
Fines and Forfeitures	25,000	25,000	61,545	36,545
Interest	11,000	11,000	2,877	(8,123)
Other	22,000	22,000	285,849	263,849
Total Revenue	<u>4,560,000</u>	<u>4,560,000</u>	<u>4,636,723</u>	<u>76,723</u>
Expenditures:				
<i>Current:</i>				
Public Works	4,511,005	5,000,806	4,565,837	434,969
<i>Debt Service</i>				
Principal Retirement	36,000	36,715	36,715	0
Interest and Fiscal Charges	4,000	3,381	3,381	0
Total Debt Service	<u>40,000</u>	<u>40,096</u>	<u>40,096</u>	<u>0</u>
Total Expenditures	<u>4,551,005</u>	<u>5,040,902</u>	<u>4,605,933</u>	<u>434,969</u>
Excess of Revenues Over (Under) Expenditures	8,995	(480,902)	30,790	511,692
Other Financing Sources (Uses):				
Transfers - In	<u>0</u>	<u>289,898</u>	<u>289,898</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>289,898</u>	<u>289,898</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	8,995	(191,004)	320,688	511,692
Fund Balances (Deficit) at Beginning of Year	335,665	335,665	335,665	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$344,660</u></u>	<u><u>\$144,661</u></u>	<u><u>\$656,353</u></u>	<u><u>\$511,692</u></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
Children Services Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,036,283	\$3,036,283	\$3,310,398	\$274,115
Intergovernmental	3,071,163	3,375,720	3,400,438	24,718
Charges for Services	940,000	940,000	969,680	29,680
Other	83,000	48,958	521,799	472,841
Total Revenue	7,130,446	7,400,961	8,202,315	801,354
Expenditures:				
<i>Current:</i>				
Human Services	7,055,675	7,468,741	6,679,004	789,737
Total Expenditures	7,055,675	7,468,741	6,679,004	789,737
Excess of Revenues Over (Under) Expenditures	74,771	(67,780)	1,523,311	1,591,091
Fund Balances (Deficit) at Beginning of Year	353,377	353,377	353,377	0
Prior Year Encumbrances Appropriated	214,590	214,590	214,590	0
Fund Balances (Deficit) at End of Year	<u>\$642,738</u>	<u>\$500,187</u>	<u>\$2,091,278</u>	<u>\$1,591,091</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) - and Actual
MR/DD (Beacon School) Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,856,077	\$3,856,077	\$4,197,511	\$341,434
Intergovernmental	2,100,691	2,100,691	1,992,639	(108,052)
Charges for Services	368,000	368,000	459,933	91,933
Other	81,500	81,500	98,371	16,871
Total Revenue	6,406,268	6,406,268	6,748,454	342,186
Expenditures:				
<i>Current:</i>				
Human Services	6,089,371	6,087,836	5,833,712	254,124
Total Expenditures	6,089,371	6,087,836	5,833,712	254,124
Excess of Revenues Over (Under) Expenditures	316,897	318,432	914,742	596,310
Other Financing Sources (Uses):				
Transfers - In	0	0	61,103	61,103
Transfers - Out	(20,000)	(250,000)	(250,000)	0
Total Other Financing Sources (Uses)	(20,000)	(250,000)	(188,897)	61,103
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	296,897	68,432	725,845	657,413
Fund Balances (Deficit) at Beginning of Year	3,926,276	3,926,276	3,926,276	0
Prior Year Encumbrances Appropriated	145,944	145,944	145,944	0
Fund Balances (Deficit) at End of Year	<u>\$4,369,117</u>	<u>\$4,140,652</u>	<u>\$4,798,065</u>	<u>\$657,413</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ambulance Service Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,375,008	\$1,375,008	\$1,507,363	\$132,355
Intergovernmental	249,736	249,736	186,620	(63,116)
Other	0	0	23	23
Total Revenue	1,624,744	1,624,744	1,694,006	69,262
Expenditures:				
<i>Current:</i>				
Health	1,736,000	1,948,566	1,895,789	52,777
Total Expenditures	1,736,000	1,948,566	1,895,789	52,777
Excess of Revenues Over (Under) Expenditures	(111,256)	(323,822)	(201,783)	122,039
Fund Balances (Deficit) at Beginning of Year	1,257,629	1,257,629	1,257,629	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,146,373</u>	<u>\$933,807</u>	<u>\$1,055,846</u>	<u>\$122,039</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Net Assets
Proprietary Funds
December 31, 2006

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
<u>Assets:</u>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$614,799	\$87,910	\$576,796	\$1,279,505	\$222,276
Cash and Cash Equivalents in Segregated Accounts	23,140	10,842	47,074	81,056	
<i>Receivables:</i>					
Accounts	38,018	19,316	70,716	128,050	
Special Assessments	528,681			528,681	
Interfund Receivable	43		73	116	
Prepaid Items	467		1,686	2,153	
Total Current Assets	1,205,148	118,068	696,345	2,019,561	222,276
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	7,500		22,241	29,741	
Depreciable Capital Assets, Net	2,135,852	2,865,036	697,846	5,698,734	
Total Noncurrent Assets	2,143,352	2,865,036	720,087	5,728,475	0
Total Assets	3,348,500	2,983,104	1,416,432	7,748,036	222,276
<u>Liabilities:</u>					
<i>Current Liabilities:</i>					
Accounts Payable	6,485	6,648	8,212	21,345	
Contracts Payable			223	223	
Accrued Wages and Benefits	1,523		2,445	3,968	
Compensated Absences Payable	13,009		24,935	37,944	
Interfund Payable			694	694	
Intergovernmental Payable	2,857	50	32,647	35,554	
Matured Interest Payable	165			165	
Accrued Interest Payable		21,550	685	22,235	
OWDA Loans Payable	8,765		1,071	9,836	
FmHA Loans Payable			2,100	2,100	
Revenue Bonds Payable		7,000		7,000	
General Obligation Bonds Payable		1,300		1,300	
Total Current Liabilities	32,804	36,548	73,012	142,364	0
<i>Long-Term Liabilities:</i>					
OWDA Loans Payable	509,734		69,753	579,487	
FmHA Loans Payable			39,200	39,200	
Revenue Bonds Payable		592,000		592,000	
General Obligation Bonds Payable		116,100		116,100	
Total Long-Term Liabilities	509,734	708,100	108,953	1,326,787	0
Total Liabilities	542,538	744,648	181,965	1,469,151	0
<u>Net Assets:</u>					
Invested in Capital Assets, Net of Related Debt Unrestricted	1,624,853	2,148,636	607,963	4,381,452	
	1,181,109	89,820	626,504	1,897,433	222,276
Total Net Assets	\$2,805,962	\$2,238,456	\$1,234,467	\$6,278,885	\$222,276

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2006

	Business-Type Activities Enterprise Funds			Governmental Activities	
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
Operating Revenues:					
Charges for Services	\$287,803	\$136,955	\$621,864	\$1,046,622	
Tap-In Fees	2,000	4,273	17,406	23,679	
Other Revenues	11,863	1,081	5,808	18,752	
Total Operating Revenues	<u>301,666</u>	<u>142,309</u>	<u>645,078</u>	<u>1,089,053</u>	<u>0</u>
Operating Expenses:					
Personal Services	79,135	18,352	109,502	206,989	
Fringe Benefits	46,106	9,516	36,262	91,884	
Contractual Services	119,975	77,872	494,157	692,004	
Materials and Supplies	29,884		34,844	64,728	
Other Expenses	12,366	11,572	33,240	57,178	
Depreciation	67,149	62,283	40,993	170,425	
Total Operating Expenses	<u>354,615</u>	<u>179,595</u>	<u>748,998</u>	<u>1,283,208</u>	<u>0</u>
Operating Income (Loss)	<u>(52,949)</u>	<u>(37,286)</u>	<u>(103,920)</u>	<u>(194,155)</u>	<u>0</u>
Non-Operating Revenues (Expenses):					
Interest Income			421	421	10,542
Interest and Fiscal Charges	(12,756)	(32,357)	(3,580)	(48,693)	
Gain on Disposal of Capital Assets	283			283	
Loss on Disposal of Capital Assets			(1,144)	(1,144)	
Total Non-Operating Revenues (Expenses)	<u>(12,473)</u>	<u>(32,357)</u>	<u>(4,303)</u>	<u>(49,133)</u>	<u>10,542</u>
Change in Net Assets	<u>(65,422)</u>	<u>(69,643)</u>	<u>(108,223)</u>	<u>(243,288)</u>	<u>10,542</u>
Net Assets at Beginning of Year, as Restated	2,871,384	2,308,099	1,342,690	6,522,173	211,734
Net Assets at End of Year	<u>\$2,805,962</u>	<u>\$2,238,456</u>	<u>\$1,234,467</u>	<u>\$6,278,885</u>	<u>\$222,276</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For The Year Ended December 31, 2006

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
Cash Flows from Operating Activities:					
Cash Received from Customers	\$295,548	\$145,835	\$643,468	\$1,084,851	\$0
Cash Received from Other Revenues	11,739	1,103	5,705	18,547	
Cash Payments to Employees	(120,354)	(33,384)	(127,177)	(280,915)	
Cash Payments for Contractual Services	(137,354)	(77,134)	(491,888)	(706,376)	
Cash Payments for Supplies & Materials	(9,513)		(21,443)	(30,956)	
Cash Payments for Other Expenses	(16,239)	(11,572)	(51,116)	(78,927)	
<i>Net Cash from Operating Activities</i>	<u>23,827</u>	<u>24,848</u>	<u>(42,451)</u>	<u>6,224</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(12,755)	(32,596)	(3,614)	(48,965)	
Principal Retirement of Bonds, Loans & Notes	(17,002)	(8,000)	(4,111)	(29,113)	
Acquisition of Capital Assets	(25,270)			(25,270)	
Cash Received from Capital Contributions	33,390			33,390	
Proceeds Received From Sale of Assets	500		326	826	
<i>Net Cash from Capital and Related Financing Activities</i>	<u>(21,137)</u>	<u>(40,596)</u>	<u>(7,399)</u>	<u>(69,132)</u>	<u>0</u>
Cash Flows from Investing Activities:					
Interest Received on Investments			421	421	10,542
<i>Net Cash from Investing Activities</i>	<u>0</u>	<u>0</u>	<u>421</u>	<u>421</u>	<u>10,542</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,690	(15,748)	(49,429)	(62,487)	10,542
Cash and Cash Equivalents at Beginning of Year	635,249	114,500	673,299	1,423,048	211,734
Cash and Cash Equivalents at End of Year	<u>\$637,939</u>	<u>\$98,752</u>	<u>\$623,870</u>	<u>\$1,360,561</u>	<u>\$222,276</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	(\$56,340)	(\$37,286)	(\$103,920)	(\$197,546)	\$0
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	67,149	62,283	40,993	170,425	
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	5,603	4,631	4,132	14,366	
(Increase) Decrease in Interfund Receivable	19		(37)	(18)	
(Increase) Decrease in Materials and Supplies Inventory			11,118	11,118	
(Increase) Decrease in Prepaid Items	613		1,055	1,668	
Increase (Decrease) in Accounts Payable	2,991	6,438	8,212	17,641	
Increase (Decrease) in Contracts Payable			(9,556)	(9,556)	
Increase (Decrease) in Accrued Wages and Benefits	46	(842)	1,070	274	
Increase (Decrease) in Compensated Absences Payable	1,743	(2,738)	7,863	6,868	
Increase (Decrease) in Interfund Payable			(10)	(10)	
Increase (Decrease) in Intergovernmental Payable	(1,388)	(7,638)	(3,371)	(12,397)	
<i>Net Cash from Operating Activities</i>	<u>\$20,436</u>	<u>\$24,848</u>	<u>(\$42,451)</u>	<u>\$2,833</u>	<u>\$0</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2006

	Private Purpose Trust Funds	Agency Funds
<u>Assets:</u>		
Cash and Cash Equivalents	\$188,132	\$4,691,848
Cash and Cash Equivalents in Segregated Accounts		206,988
<i>Receivables:</i>		
Property Taxes		38,672,046
Special Assessments		1,116,580
Intergovernmental		3,449,412
	188,132	48,136,874
<i>Total Assets</i>	188,132	48,136,874
 <u>Liabilities:</u>		
Accounts Payable	130	
Intergovernmental Payable		47,931,659
Deposits Held and Due to Others		29,645
Undistributed Monies		175,570
	130	48,136,874
<i>Total Liabilities</i>	130	\$48,136,874
 <u>Net Assets:</u>		
Held in Trust for Other Individuals and Organizations	188,002	
<i>Total Net Assets</i>	\$188,002	

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Changes
in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2006

	<u>Private Purpose Trust Funds</u>
<u>Additions:</u>	
Interest	\$232
Other	34,432
	<hr/>
<i>Total Additions</i>	34,664
	<hr/>
<u>Deductions</u>	
	34,060
	<hr/>
Change in Net Assets	604
Net Assets at Beginning of Year	187,398
	<hr/>
Net Assets at End of Year	<u>\$188,002</u>
	<hr/> <hr/>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 1 - DESCRIPTION OF ATHENS COUNTY AND REPORTING ENTITY

A. Athens County

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

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

B. Reporting Entity

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

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

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 2 - DISCRETELY PRESENTED COMPONENT UNITS

Because of their financial relationship with the County, the following organizations are part of the Athens County reporting entity and are presented as individual component units. The component unit columns in the basic financial statements reflect the financial data of Atco, Inc. and the Athens County Port Authority for the fiscal year ending December 31, 2006. They are reported in separate columns to emphasize that they are legally separate from the County.

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

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

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

Significant disclosures pertaining to this component unit are included in Note 22. Complete financial statements of the individual component unit can be obtained from Robert A. Jackson, CPA, 414 Chestnut Street, Nelsonville, Ohio, 45754.

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE

A. Jointly Governed Organizations

317 Board (Alcohol, Drug Addiction and Mental Health Services): The 317 Board is a jointly governed organization that serves Athens, Hocking and Vinton Counties, and is established for the purpose of providing alcohol, drug addiction and mental health services to the residents of these counties. Each participating county has agreed to levy a tax within their county to assist in the operation of the Board, whose passage requires a majority in the total three county district.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE - Continued

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

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

County Risk Sharing Authority (CORSA) - The County Risk Sharing Authority, Inc. (CORSA) is a jointly governed organization among 61 counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA.

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

B. Joint Venture

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

The Commission was established by the Board of County Commissioners of Athens, Hocking, Morgan and Perry Counties. The Commission is directed by one Commissioner from each participating county, along with the Sheriff and the presiding Judge of the Court of Common Pleas of each participating county. Any of these may name other representatives to fulfill this duty. The presiding judge for Hocking County chose to neither participate nor name a representative so there were 11 directors of the Commission in 2006. Each member county is responsible for a portion of the capital and operating budget as follows:

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities and to its enterprise funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

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

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

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

B. Fund Accounting

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

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

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

Road (MVG) 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 (MVG) and Motor Vehicle Registration Fees.

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

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

Ambulance Services Fund - This fund accounts for money received from a property tax levy collected to pay the contract with the Southeast Ohio Emergency Medical Services for ambulance service.

The other governmental funds of the County account for grants and other resources whose use is restricted for a particular purpose.

Proprietary Funds - Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds - Enterprise funds are used to account for activities for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

Plains Sewer Fund - This fund accounts for sewer services provided to individual users in The Plains.

Buchtel Sewer Fund - This fund accounts for sewer services provided to individual users in the Village of Buchtel.

The other enterprise funds of the County account for water services provided to individual users in The Plains and Buchtel.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

The County's fiduciary funds are private-purpose trust funds and agency funds. The County's private-purpose trust funds are established to account for assets that are used for the educational and other needs of children in the custody of Children's Services, the maintenance and operation of a public park, as well as assets (escheat property) that are held for individuals as unclaimed funds. The County's agency funds account for assets held for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures that have been collected and which will be distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets.

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

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

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

D. Basis of Accounting

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2006, but which were levied to finance year 2007 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. No budgets or appropriations were prepared for the County Donations, Bikeway Maintenance, DUI Grant, ACENET Revolving Loan, FEMA Reimbursement Grant, EMA FEMA Grant, TASC Grant, TASC Athens County Municipal Drug Court, Litter Control, Clean Kids Grant, 911 Government Assistance, Juvenile SCO FY 07, OCJS Prosecutor, Jail Bond Retirement, Beacon Bond Retirement, Plains Water Assessment Bond Retirement, Plains Sewer Assessment Bond Retirement, County Home Improvement, Dog Shelter Construction, Ruth Dye Trust, Athens County Solid Waste and Employee Benefits Trust funds as no activity was anticipated for them. The Emergency Home Repair Loan Fund did not have any actual cash activity or any cash fund balance, nor was any activity budgeted for the year. As a result, no budgetary schedule is presented for this fund. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2006.

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 2006, investments were limited to STAR Ohio, repurchase agreements, certificates of deposit, money market accounts, discount notes and other interest bearing accounts with local commercial banks.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market prices. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2006.

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 2006 amounted to \$1,249,073, which includes \$1,192,776 assigned from other County funds.

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

G. Inventory

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

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2006, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the enterprise fund are reported both in the business-type activities column of the government-wide statement of net assets and in the fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County raised its capitalization threshold from \$500 to \$1,000 in 2003. The County's infrastructure consists of roads, bridges, culverts, water lines and sanitary sewer lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Improvements Other Than Buildings	5-30 years	5-30 years
Plant And Facilities (Water and Sewer Lines)		50 years
Buildings	25-50 years	25-50 years
Furniture and Equipment	5-30 years	5-30 years
Infrastructure	20-75 years	

J. Interfund Balances

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

K. Compensated Absences

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

Vacation and compensatory time benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability to the extent that it is probable that the benefits will result in termination payments. Employees are entitled to be compensated for up to 25% of accrued sick leave (with a maximum amount of 210 hours based on a 35 hour work week) credit after 10 years of service.

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 "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported on the fund financial statements. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

L. Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences and contractually required pension contributions that will be paid from governmental funds are reported as a liability on the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability in the governmental fund financial statements when due.

M. Fund Balance Reserves

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

N. Net Assets

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

O. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water and sewer services. Operating expenses are necessary costs incurred to provide the goods or services that 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, 2006

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 2006.

R. Estimates

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

NOTE 5 –NEW ACCOUNTING PRONOUNCEMENTS AND PRIOR PERIOD ADJUSTMENTS

The County implemented GASB Statement No. 42, "Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries", GASB Statement No. 46 "Net Assets Restricted by Enabling Legislation" and GASB Statement No. 47, "Accounting for Termination Benefits" for the year ended December 31, 2006. The implementation of these statements had no effect on the net assets fund balances of the County.

The restatements for accrual corrections had the following effects on fund balance/equity of the major & nonmajor funds of the County as they were previously reported:

	General	Job and Family Services	Road (MVGT)	Children Services
Governmental Activities:				
Fund Balance at December 31, 2005	\$2,167,668	\$753,023	\$832,641	\$398,522
Accrual Corrections	<u>(600)</u>	<u>0</u>	<u>0</u>	<u>4,500</u>
Adjusted Fund Balance at December 31, 2005	<u><u>\$2,167,068</u></u>	<u><u>\$753,023</u></u>	<u><u>\$832,641</u></u>	<u><u>\$403,022</u></u>
	MR/DD (Beacon School)	Ambulance Services	Nonmajor	Total Governmental Funds
Governmental Activities:				
Fund Balance at December 31, 2005	\$3,893,707	\$1,265,174	\$4,946,085	\$14,256,820
Accrual Corrections	<u>0</u>	<u>0</u>	<u>(7,742)</u>	<u>(3,842)</u>
Adjusted Fund Balance at December 31, 2005	<u><u>\$3,893,707</u></u>	<u><u>\$1,265,174</u></u>	<u><u>\$4,938,343</u></u>	<u><u>\$14,252,978</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

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

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

Governmental Activities

Net Assets at December 31, 2005	\$74,617,488
Accrual Corrections	(3,842)
Accumulated Depreciation Restatement	2,002,512
Capital Assets Acquired in Prior Period	633,656
Capital Assets Disposed in Prior Period	<u>(1,135,753)</u>
Adjusted Net Assets at December 31, 2005	<u><u>\$76,114,061</u></u>

Adjustments made for corrections of Special Assessments receivable, accumulated depreciation on capital assets and the acquisition of capital assets in a prior period resulted in the following changes to the beginning balances of the Net Assets for the major and nonmajor business-type activities funds:

	Plains Sewer	Buchtel Sewer	Nonmajor	Total Business-Type Activities
Business-Type Activities				
Net Assets at December 31, 2005	\$2,858,179	\$2,308,099	\$1,341,064	\$6,507,342
Receivable Correction	(24,158)	0	0	(24,158)
Correction of Accumulated Depreciation	489	0	1,626	2,115
Capital Assets Acquired in Prior Period	<u>36,874</u>	<u>0</u>	<u>0</u>	<u>36,874</u>
Business-Type Activities Net Assets at December 31, 2005	<u><u>\$2,871,384</u></u>	<u><u>\$2,308,099</u></u>	<u><u>\$1,342,690</u></u>	<u><u>\$6,522,173</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 6 – BUDGETARY BASIS OF ACCOUNTING

While the County is reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balance-Budget (Non-GAAP Budgetary Basis) and Actual is presented for the General Fund and major special revenue funds on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and modified accrual GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures for all funds (budget basis) rather than as a reservation of fund balance (GAAP basis).

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

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses/Net Changes in Fund Balances						
Description	General	Job and Family Services	Road (MVGt)	Children Services	MR/DD (Beacon School)	Ambulance Services
<i>Budget Basis</i>	\$439,788	(\$339,407)	\$320,688	\$1,523,311	\$725,845	(\$201,783)
<i>Increases (Decreases) Due To:</i>						
<i>Revenues:</i>						
Property Taxes	(7,339)	0	0	(11,169)	(20,583)	(7,978)
Sales Tax	24,181	0	0	0	0	0
Intergovernmental	12,719	46,224	(48,339)	82,790	(871)	0
Charges for Services	(5,371)	0	0	684	3,021	0
Fines and Forfeitures	(3,407)	0	(1,204)	0	0	0
Interest	157,133	0	348	0	0	0
Other	6,110	0	9	(55,943)	(3,969)	0
<i>Expenditures:</i>						
<i>Current:</i>						
<i>General Government:</i>						
Legislative	101,087	0	0	0	0	0
Judicial	(87,556)	0	0	0	0	0
Public Safety	1,103	0	0	0	0	0
Public Works	0	0	(1,348)	0	0	0
Health	(41,428)	0	0	0	0	433
Human Services	4,753	875,804	0	273,358	240,954	0
Conservation and Recreation	(8,710)	0	0	0	0	0
<i>Debt Service:</i>						
Principal Retirement	(45,961)	0	36,715	0	(2,862)	0
Interest and Fiscal Charges	(4,038)	0	1,562	0	(330)	0
<i>Other Sources/Uses:</i>						
Advances In	(22,500)	0	0	0	0	0
Advances Out	1,000	0	0	0	0	0
<i>GAAP Basis</i>	<u>\$521,564</u>	<u>\$582,621</u>	<u>\$308,431</u>	<u>\$1,813,031</u>	<u>\$941,205</u>	<u>(\$209,328)</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS

State statutes classify monies held by the County into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the Treasurer has identified as not required for use within the current two year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies, which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including pass book accounts.

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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

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

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

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

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents (Carrying Amounts):	
- Pooled	\$24,414,706
- Segregated	365,533
- Component Units	564,164
* Reconciling items (net) to arrive at bank balances of deposits	881,422
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).	\$26,225,825

The following information classifies the types of risk associated with deposits and investments as of December 31, 2006, as defined in GASB Statement No. 3, "deposits with Financial Institutions, Investments and Reverse Repurchase Agreements" and GASB Statement No. 40, Deposit and Investment Risk Disclosures." Additional disclosures for the component units are presented in Note 22.

Deposits

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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

Investments

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

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

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

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

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

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

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

Based on the above criteria, as of December 31, 2006, there was \$25,295,266 of \$26,225,825 in bank balances of the County and component units that were exposed to custodial risk as discussed above while \$930,559 was covered by FDIC as detailed below:

	Category		Bank Balance	Carrying Amount	Fair Value
	1	3			
<i>Deposits:</i>					
Demand Deposits	\$517,642	\$1,261,326	\$1,778,968	\$897,545	
Certificates of Deposit	100,000	900,000	1,000,000	1,000,000	
ATCO Inc.	137,917	141,244	279,161	279,161	
ATCO Inc. Certificate of Deposit	75,000		75,000	75,000	
Port Authority	100,000	110,003	210,003	210,003	
Total Deposits	<u>\$930,559</u>	<u>\$2,412,573</u>	<u>\$3,343,132</u>	<u>\$2,461,709</u>	
	Category 2				
FHLBank Discount Notes	\$16,359,204			\$16,359,204	\$16,367,560
Fannie Mae Discount Notes	5,999,703			5,999,703	5,982,800
State Treasury Pool *				523,786	523,786
Total Investments	<u>\$22,358,907</u>			<u>\$22,882,693</u>	<u>\$22,874,146</u>

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County limits its investments to those authorized by State statute. Standard and Poor's has assigned a rating of AAA for both the FHLBank Discount Notes and the Fannie Mae Discount Notes while they have a AAA rating for Star Ohio.

Custodial Credit Risk - For investments, custodial credit risk is the risk that, in the event of the failure of the counter party, the County will not be able to recover the value of its investments or collateral securities in the possession of an outside party. The County's policy provides that investments be held in the County's name. All of the County's investments are held in the County's name.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's policy minimizes concentration of credit risk by diversifying assets by issuer as necessary.

GASB Statement No. 9 requires the County to report cash flows for the Proprietary Funds and its Component Units. For purposes of the Statement of Cash Flows, Proprietary Fund participation in the County Treasurer's investment pool and component unit accounts are treated as demand deposit accounts and regarded as cash and cash equivalents on the balance sheet. In addition, all highly liquid investments held in segregated accounts, with an original maturity of three months or less when purchased, are also considered cash and cash equivalents. Only separate investments are reported as investments on the balance sheet.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 8 – INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2006 are as follows:

	Interfund Receivable	Interfund Payable
General	\$60,893	\$0
Job and Family Services	68,227	1,586
Road (MVGT)	37	163
Childrens Services	1,469	255
Nonmajor Special Revenue Funds	4,741	132,785
Plains Sewer	43	0
Nonmajor Enterprise Funds	73	694
	\$135,483	\$135,483

All balances resulted from the time lag between dates that (1) reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

A summary of interfund transfers for 2006 were as follows:

TRANSFERS TO							
Transfers From	Job & Family Services	Road (MVGT)	MR/DD	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Project	Total
General	\$228,113	\$0	\$0	\$202,416	\$595,487	\$0	\$1,026,016
MR/DD (Beacon School)	0	0	0	0	0	250,000	250,000
Nonmajor Special Revenue	0	289,898	61,103	23,361	0	0	374,362
Totals	\$228,113	\$289,898	\$61,103	\$225,777	\$595,487	\$250,000	\$1,650,378

In fiscal year 2006, the County made a transfer of \$228,113 from the General Fund to the Job and Family Services Fund to subsidize the program services, transferred \$108,729, \$421,788 and \$64,970 from the General Fund to the 691 Landfill Loan Retirement Fund, the County Buildings Bond Retirement Fund and the Building Renovations Fund respectively for the payment of loans and bonds. In addition, transfers of \$289,898 from the FEMA Grant Fund to the Road (MVGT) Fund for road work performed and from the MRDD Medicaid Risk Fund \$61,103 to the MRDD Fund to close out the former while \$250,000 went from the MRDD Fund to the Beacon Capital Improvement Fund for various capital projects.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2006 was as follows:

Description	Interest Rate	Original Balance	Year Issued	Final Maturity	Balance January 1 2006	Additions	Deletions	Balance December 31 2006	Amounts Due Within One Year
Governmental Activities:									
General Obligation Bonds Payable from Governmental Tax Revenues:									
County Buildings	4-5.75%	\$3,650,000	1998	2012	\$2,095,000	\$0	\$260,000	\$1,835,000	\$275,000
Dog Shelter	4-4.05%	525,000	1998	2012	135,000	0	65,000	70,000	70,000
		4,175,000			2,230,000	0	325,000	1,905,000	345,000
General Obligation Notes Payable from Governmental Sales Tax Revenues:									
Courthouse Renovation	4.225%	914,000	2005	2025	914,000	0	28,000	886,000	32,000
OWDA Loans Payable from Governmental Tax Revenues:									
Landfill	4.350%	1,257,450	1996	2016	792,131	0	60,978	731,153	31,487
Landfill	4.120%	230,000	1997	2016	117,938	0	9,184	108,754	4,735
		1,487,450			910,069	0	70,162	839,907	36,222
<i>Other Long-term Obligations:</i>									
Premium on Notes Issued					12,529	0	626	11,903	0
Compensated Absences					1,319,436	865,632	726,955	1,458,113	1,175,795
Capital Leases					97,961	0	48,823	49,138	49,138
Landfill Post-Closure Costs					2,799,895	0	47,089	2,752,806	52,434
Total Governmental Activities Long-Term Obligations					\$8,283,890	\$865,632	\$1,246,655	\$7,902,867	\$1,690,589
Business-Type Activities:									
General Obligation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer Improvement	4.500%	\$120,000	2002	2042	\$118,800	\$0	\$1,400	\$117,400	\$1,300
Revenue Anticipation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer Project	4.500%	612,000	2002	2042	605,600	0	6,600	599,000	7,000
OWDA Loans Payable from Enterprise Revenues:									
Sewer Plant and Poston Sewer	6.120%	650,000	1997	2022	394,109	0	14,499	379,610	7,465
Buchtel Water	2.000%	80,001	2002	2032	72,935	0	2,111	70,824	1,071
Dresher Sewer	5.150%	141,078	2002	2033	141,393	0	2,504	138,889	1,300
		871,079			608,437	0	19,114	589,323	9,836
Rural Development Loan Payable from Enterprise Revenues:									
Plains Water Construction	5.000%	69,750	1982	2020	43,300	0	2,000	41,300	2,100
<i>Other Long-term Obligations:</i>									
Compensated Absences					31,077	13,521	6,654	37,944	26,511
Total Business-Type Activities Long-Term Obligations					\$1,407,214	\$13,521	\$35,768	\$1,384,967	\$46,747

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

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

Defeased Debt: In October, 1998 the County issued \$3,650,000 in General Obligation Bonds with an interest rate from 4.00 to 5.75% to advance refund the outstanding \$3,320,000 1992 General Obligation Bonds with an interest rate of 6.50%. The monies on deposit with the escrow agent are sufficient to generate a cash flow to meet the principal and interest payments due over the remaining life of the bonds. The cash is being held in an irrevocable trust by Fifth Third Bank, Cincinnati, Ohio.

At December 31, 2006, \$425,000 of this defeased debt still remains outstanding with the escrow agent. The amount held in trust with the escrow agent and the corresponding debt is not included in the financial statements.

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2006 are as follows:

For Year Ended December 31	General Obligation Bonds Payable from Governmental Tax Revenue		General Obligation Notes Payable from Governmental Sales Tax Revenue		General Obligation Bonds Payable from Enterprise Revenue		Revenue Anticipation Bonds Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2007	\$345,000	\$41,813	\$32,000	\$36,758	\$1,300	\$5,283	\$7,000	\$26,955
2008	285,000	69,652	33,000	35,385	1,400	5,225	7,200	26,640
2009	300,000	53,265	34,000	33,969	1,500	5,161	7,600	26,316
2010	310,000	40,965	35,000	32,511	1,600	5,094	8,000	25,974
2011	325,000	28,100	37,000	30,990	1,600	5,022	8,200	25,614
2012-2016	340,000	14,450	208,000	129,792	9,300	23,949	47,400	122,139
2017-2021			257,000	80,929	11,600	21,663	59,100	110,475
2022-2026			250,000	21,759	14,400	18,806	73,600	95,927
2027-2031					18,000	15,259	91,700	77,809
2032-2036					22,400	10,832	114,300	55,233
2037-2041					27,900	5,314	142,500	27,090
2042					6,400	288	32,400	1,458
	\$1,905,000	\$248,245	\$886,000	\$402,093	\$117,400	\$121,896	\$599,000	\$621,630

For Year Ended December 31	OWDA Loans Payable from Governmental Tax Revenue		OWDA Loans Payable from Enterprise Revenue		Rural Development Loan Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2007	\$36,222	\$18,142	\$9,835	\$16,131	\$2,100	\$2,065
2008	74,807	33,922	20,719	31,211	2,200	1,960
2009	78,074	30,655	21,873	30,057	2,300	1,850
2010	81,484	27,245	23,095	28,834	2,400	1,735
2011	85,041	23,688	24,388	27,541	2,600	1,615
2012-2016	484,279	59,364	144,162	115,488	14,900	6,010
2017-2021			190,028	69,626	14,800	1,900
2022-2026			81,897	23,281		
2027-2031			55,914	10,648		
2032-2033			17,412	776		
	\$839,907	\$193,016	\$589,323	\$353,593	\$41,300	\$17,135

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

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

Long-Term Bonds, Notes and Loans: A general obligation bond, a revenue anticipation bond, four OWDA loans and a Rural Development loan are retired through the Enterprise Funds, from charges for services revenues. Two general obligation bonds and two OWDA loans are retired through Debt Service Funds from governmental tax revenues while the long-term note is retired through a Debt Service Fund from governmental sales tax revenues.

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

Capital Lease Obligations: The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the financial statements. Capital lease payments are reflected as debt service in the financial statements for the Governmental Funds. The deductions to the capital leases reported above include \$48,823 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, 2006, are as follows:

Year Ended December 31	Capital Lease Payments
2007	\$51,202
Total Minimum Lease Payments	51,202
Less: Amount Representing Interest	(2,064)
Present Value of Net Minimum Lease Payments	\$49,138

Landfill Closure and Post-Closure Costs: State and federal laws and regulations require the County to place a final cover on the Athens County 691 landfill site as it has stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill was certified as closed in October of 1998. The \$2,752,806 reported is the estimated cost of the post-closure maintenance and monitoring.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

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

As of December 31, 2006 there are three 1998 series of Tax Exempt Multifamily Housing Mortgage Revenue Bonds, Convertible Taxable Multifamily Mortgage Revenue Bonds and Taxable Multifamily Housing Mortgage Revenue Bonds outstanding with aggregate principal amounts payable of \$3,000,000, \$550,000 and \$75,000 respectively.

NOTE 10 – NOTES PAYABLE

The County's note transactions for the year ended December 31, 2006, were as follows:

Purpose	Balance January 1, 2006	Additions	Deletions	Balance December 31, 2006
Governmental Activities:				
<i>Bond Anticipation Notes Payable:</i>				
Road Equipment Purchase 2.20%	\$151,938	\$0	\$36,715	\$115,223
Governmental Activities Notes Payable	\$151,938	\$0	\$36,715	\$115,223

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

NOTE 11 - CONTRACT COMMITMENTS

As of December 31, 2006, the County had contractual purchase commitments for eleven projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/06	Amounts Remaining On Contracts
Software Support	General and REA	\$47,720	\$0	\$47,720
Ohio Public Defender	General	461,408	230,704	230,704
Landfill Closure	General-Rural Solid Waste	99,000	58,097	40,903
2008 Reappraisal	Real Estate Assessment	578,000	238,770	339,230
2007 New Construction	Real Estate Assessment	44,500	0	44,500
Web Hosting	Real Estate Assessment	12,000	4,000	8,000
06 Computer Service	General and Recorder Eq.	24,010	16,365	7,645
07 Computer Service	General and Recorder Eq.	24,010	0	24,010
Social Services	Job and Family Services	701,800	282,134	419,666
Mailing System	Children Services	15,732	3,933	11,799
Office Rental	Children Services	125,000	104,000	21,000
		\$2,133,180	\$938,003	\$1,195,177

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS

A. DEFINED BENEFIT PENSION SYSTEMS

1. Ohio Public Employees Retirement System (OPERS)

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administer three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both employer and member contributions (employer contributions vest over five years at 20% per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 E. Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6701 or 800-222-7377.

The Ohio Revised Code (ORC) provides statutory authority for employee and employer contribution rates. Plan members, other than those engaged in law enforcement were required to contribute 9.0% of their annual covered salary to fund pension obligations and for 2006 the County was required to contribute 13.70%. For law enforcement employees, the employee contribution was 10.1% and the employer contribution was 16.93% for 2006. Contributions are authorized by state statute. The contribution rates are determined actuarially. The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2006, 2005, and 2004 were \$2,425,314, \$2,355,829, and \$2,335,913, respectively; 76.35% has been contributed for 2006 and 100% for 2005 and 2004. Of the 2006 amount, \$613,834 was unpaid at December 31, 2006 and is recorded as a liability in the respective funds. Contributions to the member-directed plan for 2006 were \$23,201 made by the County and \$15,242 made by the plan members.

2. State Teachers Retirement System (STRS)

The County contributes to the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, or by calling (614) 227-4090.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, Defined Contribution (DC) Plan, and a Combined Plan. The DB Plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds, times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS - Continued

A. DEFINED BENEFIT PENSION SYSTEMS - Continued

2. State Teachers Retirement System (STRS) - Continued

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

A DB Plan or Combined Plan member with five or more years credited service that becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members, who die before retirement, may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

For the fiscal year ended June 30, 2006, plan members were required to contribute 10% of their annual covered salaries. The County was required to contribute 14% for 2006, with 13% being the portion used to fund pension obligations. For fiscal year 2005, the portion used to fund pension obligations was also 13%. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's pension contributions for the years ended December 31, 2006, 2005 and 2004 were \$69,516, \$69,516, and \$75,399, respectively; 92.70% has been contributed for 2006 and 100% for 2005 and 2004. Of the 2006 amount, \$5,077 was unpaid at December 31, 2006 and is recorded as a liability in the MR/DD Fund.

B. POSTEMPLOYMENT BENEFITS

1. Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2006 local government employer contribution rate was 13.70 percent of covered payroll (16.93 percent for public safety and law enforcement); 4.5 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2005, include a rate of return on investments of 6.5 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS - Continued

B. POSTEMPLOYMENT BENEFITS - Continued

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

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

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12 percent corridor.

The number of active contributing participants was 358,804. Actual employer contributions for 2006 which were used to fund postemployment benefits were \$842,036. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2005, (the latest information available) were \$11.1 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$31.3 billion and \$20.2 billion, respectively.

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

On September 9, 2004, the OPERS Retirement Board adopted The Health Care Preservation Plan, which will take effect January 1, 2007.

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

2. State Teachers Retirement System (STRS)

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

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14% of covered payroll. For the fiscal year ended June 30, 2006, the STRS Board allocated employer contributions equal to 1% of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$4,965 for fiscal year 2006.

STRS pays health care benefits from the Health Care Stabilization Fund. At June 30, 2006, (the latest information available) the balance was \$3.5 billion. The net health care costs paid by the Plan were \$282,743,000 for the year ended June 30, 2006. Eligible benefit recipients totaled 119,184 at July 1, 2006.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 13 – RECEIVABLES

Receivables at December 31, 2006 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:

<u>Governmental Activities</u>	
<i>General Fund</i>	
Local Government Distributions	\$662,431
State Property Tax Reimbursements	81,113
Permissive Motor Vehicle Tax	5,791
Grants and Other	21,313
Total General Fund	<u>770,648</u>
<i>Job and Family Services Fund</i>	
State/Federal Funding	225,194
Total Job and Family Services Fund	<u>225,194</u>
<i>Road (MVGT) Fund</i>	
Motor Vehicle License Tax	709,045
Permissive Motor Vehicle Tax	239,048
Gasoline Tax	992,784
Fines	4,310
Total Road (MVGT) Fund	<u>1,945,187</u>
<i>Children Services Fund</i>	
State Property Tax Reimbursements	150,129
State Grants	186,882
Total Children Services Fund	<u>337,011</u>
<i>MR/DD (Beacon School) Fund</i>	
State Property Tax Reimbursements	188,223
State/Federal Funding	2,397
Total MR/DD (Beacon School) Fund	<u>190,620</u>
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	65,457
Total Ambulance Service Fund	<u>65,457</u>
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursements	26,166
State/Federal Funding	7,305
Total Nonmajor Governmental Funds	<u>33,471</u>
Total Intergovernmental Receivables	<u><u>\$3,567,588</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2006

NOTE 14 - LOANS RECEIVABLE

Loans receivable represent low interest loans made by the County for community development and small business projects under the Federal Community Development Block Grant (CDBG) program and for emergency assistance to county residents administered by the County Commissioners. Loans receivable (net of uncollectible amounts) for the primary government, as of December 31, 2006, consisted of the following:

<u>Fund</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Terms</u>
Acenet Revolving Loan	\$8,886	11-12%	1.75 to 5 years
CD Revolving Loan	706,648	0-10%	6 to 20 years
Emergency Home Repair Loan	<u>2,483</u>	0%	18 months to 8 years
<i>Total</i>	<u><u>\$718,017</u></u>		

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

NOTE 15 - LANDFILL CLOSURE

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

The landfill was certified by the EPA as closed in October, 1998 so the post-closure monitoring and maintenance has started. The total cost for this phase over the next twenty-two years is estimated to be \$2,752,806. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County was approved for OWDA loans of \$1,257,450 and \$188,808 to cover the closure and post-closure costs. The terms of these loans are detailed in Note 9, Long-Term Debt and Other Obligations.

NOTE 16 – CAPITAL ASSETS

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

<u>Governmental Activities</u>	
<i>General Government:</i>	
Legislative and Executive	\$207,075
Judicial	27,104
Public Safety	214,994
Public Works	2,831,161
Health	131,619
Human Services	316,963
Conservation and Recreation	<u>8,961</u>
Total Governmental Activities Depreciation Expense	<u><u>\$3,737,877</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2006

NOTE 16 – CAPITAL ASSETS - Continued

A summary of the changes in general capital assets during 2006 were as follows:

	Restated Balance January 1, 2006	Additions	Deletions	Balance December 31, 2006
Governmental Activities				
<i>Nondepreciable Capital Assets:</i>				
Land	\$1,021,120	\$237,009	(\$375)	\$1,257,754
Historical Objects	<u>2,550</u>	<u>6,500</u>	<u>0</u>	<u>9,050</u>
Total Nondepreicable Capital Assets	<u>1,023,670</u>	<u>243,509</u>	<u>(375)</u>	<u>1,266,804</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	548,032	23,118	(7,584)	563,566
Buildings	15,702,353	236,542	(146,818)	15,792,077
Furniture and Equipment	11,514,559	841,408	(251,278)	12,104,689
Infrastructure	<u>68,864,027</u>	<u>1,417,412</u>	<u>(915,854)</u>	<u>69,365,585</u>
Total Depreciable Capital Assets	<u>96,628,971</u>	<u>2,518,480</u>	<u>(1,321,534)</u>	<u>97,825,917</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(143,629)	(14,412)	3,099	(154,942)
Buildings	(4,809,606)	(326,538)	66,033	(5,070,111)
Furniture and Equipment	(3,737,458)	(714,539)	152,438	(4,299,559)
Infrastructure	<u>(22,561,676)</u>	<u>(2,682,388)</u>	<u>258,502</u>	<u>(24,985,562)</u>
Total Accumulated Depreciation	<u>(31,252,369)</u>	<u>(3,737,877)</u>	<u>480,072</u>	<u>(34,510,174)</u>
Depreciable Capital Assets, Net	<u>65,376,602</u>	<u>(1,219,397)</u>	<u>(841,462)</u>	<u>63,315,743</u>
Governmental Activities Capital Assets, Net	<u><u>\$66,400,272</u></u>	<u><u>(\$975,888)</u></u>	<u><u>(\$841,837)</u></u>	<u><u>\$64,582,547</u></u>

The above assets include \$155,221 of Furniture and Equipment that are under capital leases.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2006

NOTE 16 – CAPITAL ASSETS – Continued

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

	Restated Balance January 1, 2006	Additions	Deletions	Balance December 31, 2006
Business-Type Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$29,741	\$0	\$0	\$29,741
Total Nondepreciable Capital Assets	29,741	0	0	29,741
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	8,912	0	0	8,912
Plant and Facilities (Water and Sewer Lines)	6,591,403	0	0	6,591,403
Buildings	269,393	0	0	269,393
Furniture and Equipment	674,574	22,379	(10,000)	686,953
Total Depreciable Capital Assets	7,544,282	22,379	(10,000)	7,556,661
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(3,449)	(286)	0	(3,735)
Plant and Facilities	(1,335,103)	(134,964)	0	(1,470,067)
Buildings	(36,475)	(5,414)	0	(41,889)
Furniture and Equipment	(320,787)	(29,761)	8,312	(342,236)
Total Accumulated Depreciation	(1,695,814)	(170,425)	8,312	(1,857,927)
Depreciable Capital Assets, Net	5,848,468	(148,046)	(1,688)	5,698,734
Total Business-Type Activities Capital Assets, Net	\$5,878,209	(\$148,046)	(\$1,688)	\$5,728,475

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

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 2006 tax levy was based follows:

	Assessed Values
Real Property	\$701,418,040
Tangible Personal Property	25,437,112
Public Utility Real & Personal Property	84,509,640
Total	\$811,364,792

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

Purpose		Voter Levy Date	Authorized Rate	Rate Levied For Current Year (b)		Final Collection Year
				Residential/ Agricultural	Other	
EMS Replacement	(c)	2000	1.00	0.757182	0.850979	2010
EMS Replacement	(c)	1999	0.50	0.339253	0.399152	2009
EMS Replacement	(c)	2002	1.00	0.759376	0.850979	2007
HEALTH 2000	(c)	2000	0.40	0.302872	0.340391	2010
HEALTH 1997	(c)	1997	0.30	0.203410	0.239491	2007
HEALTH 1999	(c)	1999	0.30	0.203551	0.239491	2009
317 BRD 92	(c)	2002	1.00	0.811078	0.871381	2012
317 BRD 98	(c)	1998	1.00	0.668107	0.803670	2008
Children Services	(c)	2000	2.00	1.514364	1.701958	2010
Children Services	(c)	2005	3.00	2.742357	2.807664	2015
T B Hospital 1995		2005	0.30	0.172298	0.210736	2010
Beacon 1994	(c)	2002	1.80	1.366876	1.531762	2010
Beacon School 2001	(c)	2001	1.80	1.364634	1.531762	Cont.
Beacon School 2005	(c)	2005	2.85	2.605239	2.667280	Cont.
Senior Citizens	(c)	2002	0.75	0.569532	0.638234	2007
			18.00	14.380129	15.684930	

- (a) Dollars per \$1,000 of assessed valuation.
- (b) Ohio law provides for a tax credit to voted levies to offset inflationary values resulting from a reappraisal of real property. To attain this tax credit, reduction factors are applied to authorized voted levies so that each levy yields the same amount of property tax as in the year in which the levy was approved. Increases to voted levy revenues are restricted to assessments from new construction. The reduction factors are computed and applied separately for residential/agricultural (R/A) property and commercial/industrial, public utility and mineral (Other) property.
- (c) Levies represent replacements of levies originally voted in prior years.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 17 - PROPERTY TAX REVENUE - Continued

In 2006, real property taxes were levied on January 1, 2006, on assessed values as of January 1, 2005, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2002. Real estate taxes were due and payable by April 17 and August 21, 2006; personal property taxes were due and payable by June 15 and November 3, 2006. Tangible personal property taxes were assessed on 25% of true value for equipment and 25% of average value for inventories. Public utility property taxes are assessed on 35% of true value (which is, in general, net book value) for real property and 35% for tangible personal property.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various Agency Funds of the County as Due to Other Funds-Taxes. Accrued property taxes receivable represent current taxes which were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2006. 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 2007 were recorded as 2006 revenue, the remaining receivable is offset by a credit to deferred revenue in the fund financial statements.

NOTE 18 - SALES TAX REVENUE

On January 19, 1982 the County Commissioners adopted a resolution which allowed for the imposition of a 0.5% permissive sales tax pursuant to Sections 5739.02 and 5741.02, Ohio Revised Code. The tax became effective on February 1, 1982 and remains in effect until it is repealed. The revenues generated from this sales tax are used for providing additional revenue for the County's General Fund.

On September 27, 1988 the County Commissioners adopted a resolution which allowed for the imposition of an additional 0.5% sales tax effective November 1, 1988 and remains in effect until it is repealed. The revenues generated from this additional sales tax are also used for the purpose of providing additional revenue for the County's General Fund.

On November 2, 1993 the voters of Athens County approved a 0.25% additional sales tax effective January 1, 1994 and remains in effect until it is repealed. The revenues generated by this tax are used to fund a 911 Emergency System and to establish a Community Improvements Fund for the use of the townships, villages and cities in the County for permanent improvement in emergency services and other infrastructure.

In 2006, these sales taxes generated a combined total of \$5,995,215 in tax revenue.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 19 - RISK MANAGEMENT

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

The County is a member of the County Risk Sharing Authority (CORSA), which includes 61 Ohio Counties. CORSA provides the following coverages:

Coverage	Amount
Comprehensive General Liability	\$6,000,000
Errors & Omissions – Public Officials Liability	6,000,000
Law Enforcement Liability	6,000,000
Automobile Liability	6,000,000
Uninsured/Underinsured Motorists	250,000
<i>Property:</i>	
Buildings – Contents	Replacement Cost
Valuable Papers	1,000,000
Extra Expense	1,000,000
Electronic Data Processing	Replacement Cost
Contractor's Equipment	Actual Cash Value
Misc. Inland Marine	Actual Cash Value
Motortruck Cargo	100,000
Flood & Earthquake	100,000,000 Pool Limit
Auto Physical Damage	Actual Cash Value
Automatic Acquisition	5,000,000
<i>Crime:</i>	
Employee Dishonesty/Faithful Performance	1,000,000
Money and Securities (Inside and Outside)	1,000,000
Depositor's Forgery	1,000,000
Money Orders and Counterfeit Paper Currency	1,000,000

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

The County covers all its employees under the Ohio Bureau of Worker's Compensation. The County also provides limited major medical, health 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. 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 is a defendant in several claims and lawsuits which may be classified as routine litigation in which minimal non-material damages are being sought.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 21 – ACCOUNTABILITY

Deficit Fund Balances

Fund	Fund Balance Deficit
<i>Nonmajor Special Revenue Funds:</i>	
Child Support Enforcement	\$20,841
WIA Grant	6,886
JAG 2006	2,337
Victims Assistance	9,094
OCJS DVDA Sheriff	3,571

The deficits in the Child Support Enforcement, WIA Grant, JAG 2006, Victims Assistance Funds, and OCJS DVDA Sheriff are due to intergovernmental revenues which had not been received at year end and were not available to finance current period expenditures. These deficits will be eliminated through future intergovernmental revenues.

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS

The following are the ATCO, Inc. and Athens County Port Authority notes to financial statements for the year ended December 31, 2006:

ORGANIZATIONS AND PROGRAM/SUPPORTING SERVICES

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

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

CASH AND CASH EQUIVALENTS

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

ALLOWANCE FOR DOUBTFUL ACCOUNTS

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

INVENTORY

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

2. RELATED PARTY TRANSACTIONS

During 2006, Athens County provided facilities, certain equipment and salaries for administration, implementation, and supervision of programs to ATCO, Inc., a discretely presented component unit of Athens County. The Company received \$142,988 for such in-kind contributions.

3. INCOME TAXES

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

4. CAPITAL ASSETS

Land is carried at fair value. Property and equipment are carried at cost. ATCO and Athens County Port Authority have elected to calculate depreciation using the straight-line method.

Maintenance and repairs are charged to operations when incurred. Betterments and renewals are capitalized.

Depreciation expense for the year ended December 31, 2006 was \$3,700 for ATCO and \$48,870 for Athens County Port Authority.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

5. CAPITAL ASSETS – Continued

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

	Balance January 1, 2006	Additions	Deletions	Balance December 31, 2006
ATCO Inc.:				
<i>Depreciable Capital Assets:</i>				
Property and Equipment	\$166,269	\$7,553	(\$2,054)	\$171,768
Total Depreciable Capital Assets	<u>166,269</u>	<u>7,553</u>	<u>(2,054)</u>	<u>171,768</u>
<i>Accumulated Depreciation:</i>				
Property and Equipment	(155,941)	(3,700)	2,054	(157,587)
Total Accumulated Depreciation	<u>(155,941)</u>	<u>(3,700)</u>	<u>2,054</u>	<u>(157,587)</u>
Depreciable Capital Assets, Net	<u>10,328</u>	<u>3,853</u>	<u>0</u>	<u>14,181</u>
ATCO Inc. Capital Assets, Net	<u><u>\$10,328</u></u>	<u><u>\$3,853</u></u>	<u><u>\$0</u></u>	<u><u>\$14,181</u></u>
	Balance January 1, 2006	Additions	Deletions	Balance December 31, 2006
Athens County Port Authority:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$696,423	\$0	\$0	\$696,423
Total Nondepreciable Capital Assets	<u>696,423</u>	<u>0</u>	<u>0</u>	<u>696,423</u>
<i>Depreciable Capital Assets:</i>				
Buildings	1,935,602	52,542	0	1,988,144
Total Depreciable Capital Assets	<u>1,935,602</u>	<u>52,542</u>	<u>0</u>	<u>1,988,144</u>
<i>Accumulated Depreciation:</i>				
Buildings	(139,114)	(48,870)	0	(187,984)
Total Accumulated Depreciation	<u>(139,114)</u>	<u>(48,870)</u>	<u>0</u>	<u>(187,984)</u>
Depreciable Capital Assets, Net	<u>1,796,488</u>	<u>3,672</u>	<u>0</u>	<u>1,800,160</u>
Athens County Port Authority Capital Assets, Net	<u><u>\$2,492,911</u></u>	<u><u>\$3,672</u></u>	<u><u>\$0</u></u>	<u><u>\$2,496,583</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

6. NOTES PAYABLE

The Athens County Port Authority note transactions for the year ended December 31, 2006, were as follows:

Purpose	Balance January 1, 2006	Additions	Deletions	Balance December 31, 2006	Amount Due Within One Year
Athens County Port Authority:					
<i>Notes Payable:</i>					
ODOD State Rural Industrial Park Loan 0.2%	\$342,831	\$0	(\$44,451)	\$298,380	\$45,689
Taxable Revenue Anticipation Note 4.65%	691,189	0	(46,603)	644,586	48,776
ODOD State Rural Industrial Park Loan 0.2%	463,023	0	(31,249)	431,774	32,199
Hocking Valley Bank 5.78%	299,553	0	(299,553)	0	0
Hocking Valley Bank 6.75%	74,932	0	(74,932)	0	0
Hocking Valley Bank 7.75%	0	374,058	(430)	373,628	373,628
Comm Dev Corp 5.5%	0	35,000	0	35,000	35,000
Athens County Port Authority Notes Payable	<u>\$1,871,528</u>	<u>\$409,058</u>	<u>(\$497,218)</u>	<u>\$1,783,368</u>	<u>\$535,292</u>

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2006 are as follows:

For Year Ended December 31	Ohio Department of Development State Rural Industrial Park Loan #1		Taxable Revenue Anticipation Note		Ohio Department of Development State Rural Industrial Park Loan #2	
	Principal	Interest	Principal	Interest	Principal	Interest
	2007	\$45,689	\$8,326	\$48,776	\$28,397	\$32,199
2008	46,962	6,938	50,973	26,201	33,179	12,495
2009	48,270	5,511	53,421	23,752	34,188	11,401
2010	49,614	4,045	55,915	21,259	35,227	10,275
2011	50,996	2,538	58,467	18,706	36,299	9,114
2012-2016	56,849	1,000	336,042	49,845	198,744	26,885
2017-2018			40,992	585	61,938	1,519
	<u>\$298,380</u>	<u>\$28,358</u>	<u>\$644,586</u>	<u>\$168,745</u>	<u>\$431,774</u>	<u>\$85,245</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

7. SECURITY DEPOSIT

The Athens County Port Authority is holding a security deposit from the Nebraska Book Company which is included in its long term liabilities. The 2006 activity for this is as follows:

Purpose	Balance January 1, 2006	Additions	Deletions	Balance December 31, 2006	Amount Due Within One Year
Athens County Port Authority:					
<i>Security Deposit:</i>					
Nebraska Book Company	\$17,077	\$0	\$0	\$17,077	\$0

8. CONCENTRATIONS OF CREDIT RISK

ATCO has financial instruments that subject the Company to concentrations of credit risk which include cash accounts in financial institutions that may, from time to time, exceed federal insurance limits. At December 31, 2005, deposits in excess of Federal Deposit Insurance Corporation limits amounted to \$141,244.

For ATCO, two customers represent 58% of total assembly contract billings for 2006 while three customers represent 74% of accounts receivable at December 31, 2006.

9. DEFERRED REVENUE

For ATCO, deferred revenue consists of funds awarded to the Company which have not yet been expended for their intended purpose. Revenue is recognized in the period in which the funds are expended. Should the grant period expire without the funds being fully expended, the Company would be required to return the unspent funds to the grantor. The Company also accounts for unredeemed gift certificate sales as deferred revenue. Deferred revenue at December 31, 2006 consists of:

Grant from the Foundation for Appalachian Ohio	\$38,586
Grant from the Ohio Arts Council	13,784
Grant from the Kellogg Foundation	15,403
Other Grants and Awards	9,297
Unredeemed gift certificates	374
	<u>\$77,444</u>

NOTE 23 – SUBSEQUENT EVENTS

Contracts totaling \$1,884,176 were signed in March of 2007 for the construction of a new County Engineers main depot in Canaan Township. The total estimated cost of this project will be funded by the receipts from the sale of the old main depot on East State Street and the 2007 sale of additional County land.

In April 2003 Ohio University filed for tax-exemption for three parcels in the city of Athens, one of them being Bromley Hall. Tax-exempt status was granted by the state of Ohio on these parcels in August 2006 stating that the County must refund the taxes paid on these parcels from collection years 2002 to 2006. Ohio University has agreed to receive the \$396,857.62 due in six installments to be deducted from the first and second half real estate settlements for 2007 through 2009. These refunds are spread among Athens Township, Athens City School District, the city of Athens and Tri-County Career Center. The Athens County departments effected are the General Fund, EMS, Health Department, 317 Board, Childrens Services, TB Clinic, MR/DD and Senior Citizens.

COMBINING STATEMENTS

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Dog and Kennel

To account for the dog warden's operations, financed by sales of dog tags, kennel permits and fine collections.

County Donations

To account for monies donated for the restoration of the "Lady Liberty" statue on top of the County Courthouse.

Child Support Enforcement

To account for the poundage fees that are collected by the Child Support Enforcement Agency. The poundage fees are restricted for use by state statute to financing the operation of the Agency. The Title IV-D grant revenue reimburses expenditures for support enforcement. Athens County no longer maintains a Bureau of Support. All activity is accounted for in the Child Support Enforcement Fund.

Indigent Guardianship

To account for revenue derived from a portion of Probate Court fees for the appointment of a fiduciary. Expenditures in this special revenue fund are for maintaining guardianships for indigent wards.

Real Estate Assessment

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

GIS (Geographic Information System)

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

County Planner

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

Emergency Management Agency

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

DRETAC (Delinquent Real Estate and Tax Assessment Collection)

To account for five percent of all certified delinquent real estate taxes and assessments that are collected by the County Treasurer less any taxes or assessments that are being paid in installments. One half of the money is to be used by the Prosecutor and the other half by the Treasurer for the collection of delinquent property taxes and assessments.

Treasurer's Prepayment Interest

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

Marriage License

To account for revenue collected on each marriage license that is used for the operation of My Sisters Place, a home for battered women.

Probate/Juvenile Computerization

To account for revenue from an additional \$10 of court costs that is used for the procurement and maintenance of a computer system for the Probate and Juvenile Courts.

ATHENS COUNTY, OHIO

Probate/Juvenile Computer Legal Research

To account for revenue from an additional \$3 of court costs that is used for the procurement and maintenance of computerized legal research services for the Probate and Juvenile Courts.

Common Pleas Computerization

To account for revenue from an additional \$10 of court costs that is used for the procurement and maintenance of a computer system for the office of the Clerk of Court.

Common Pleas Computer Legal Research

To account for revenue from an additional \$3 of court costs that is used for the procurement and maintenance of computerized legal research services for the office of the Clerk of Court.

Special Projects Common Pleas

To account for revenue from additional court costs to be used for the Common Pleas Court.

Probate Court Projects

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

Juvenile Tobacco Intervention

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

BCI Fingerprint

To account for fees collected to do fingerprint checks with the state's Bureau of Criminal Investigation.

Concealed Carry Weapons

To account for fees collected to process applications for concealed carry permits.

Sheriff's Grant Projects

To account for funds received by the Sheriff's office from other agencies to be used by the Sheriff as reimbursement for overtime used by his personnel in providing services to those agencies.

Indigent Drivers Alcohol Treatment

To account for monies received from the Ohio Department of Alcohol and Drug Addiction Services collected by the Bureau of Motor Vehicles under Section 4511.191(L) of the Ohio Revised Code. Payments from this fund are to be used for alcohol and other drug treatment costs for indigent drivers upon the order of the Juvenile Court Judge and administered by the local ADAMHS Board.

D.U.I. Enforcement and Education

To account for fine monies collected under Section 4511.191 of the Ohio Revised Code. Expenditures are required to be used for enforcing Section 4511.19 of the Ohio Revised Code and educating the public of the laws governing operation of a motor vehicle while under the influence of alcohol and the dangers and consequences of doing so.

Drug Law Enforcement

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

Diversions-Prosecuting Attorney

To account for fees retained by the Prosecuting Attorney under Section 2935.36 B of the Ohio Revised Code to be used for a diversion program of community service for first time offenders.

ATHENS COUNTY, OHIO

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.

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.

T.B. Hospital

To account for money received from a property tax levy which is used for the cost of a nurse to administer T.B. tests and x-rays.

Senior Citizens Levy

To account for money received from a property tax levy that is used for senior citizens projects as requested by the various organizations that serve the senior citizens. The majority of this revenue is used by the Athens County Senior Center and the senior nutrition program of the Tri-County Community Action Agency.

MR/DD Medicaid Risk

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

911 Emergency

To account for money received from a .25% sales tax. These revenues will be used to establish and maintain a 911 Emergency System and to establish a Community Improvement Board Fund.

Bikeway Maintenance

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

DUI Grant

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

ACENET Revolving Loan

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

CDBG (Community Development Block Grants)

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

CD Revolving Loan

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

Emergency Home Repair Loan

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

WIA Grant

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

ATHENS COUNTY, OHIO

FEMA Grant

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

FEMA Reimbursement Grant

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

Emergency Relief Cleanup

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

EMA DOJ Grant

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

EMA FEMA Grant

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

EMA Pre-Disaster Mitigation Grant

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

Help America Vote Act Grant

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

TASC Grants

To account for state Treatment Alternatives to Street Crime grants that are administered by the County Commissioners and used in Athens, Hocking, and Vinton Counties through the ADA Mental Health (317 Board).

TASC Athens County Municipal Drug Court

To account for revenue from a federal grant that is used to fund a Municipal Drug Court.

Litter Control

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

Local Emergency Planning

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

Recycle Ohio

To account for revenue from a state grant that is used by the Athens-Hocking Solid Waste District.

Probate Court Mental Illness

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

Psychological Evaluation Grant

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

ATHENS COUNTY, OHIO

TCMPA (Terrorism Consequence Management Preparedness Assistance) Grant

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

Clean Kids Grant

To account for revenue from a state grant to be used to keep children from becoming drug users.

DARE Grant

To account for revenue from a state grant to be used for a Drug & Alcohol Resistance Education (DARE) program.

Sheriff Equipment Grant

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

911 Governmental Assistance

To account for revenue from a 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.

Youth Services

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

Juvenile Court Projects

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

Juvenile SCO FY 07

To account for revenue for a state grant from the Supreme Court of Ohio to be used for a mediation project and the hiring of a Dispute Resolution Coordinator-Mediator.

Byrne Grant

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

JAG 2006

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

Victims Assistance

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

OCJS DVDA Sheriff

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

OCJS Prosecutor

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

ATHENS COUNTY, OHIO

Nonmajor Debt Service Funds

Jail Bond Retirement

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

691 Landfill Loans Retirement

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

Beacon Bond Retirement

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

Building Renovations

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

Plains Water Assessment Bond Retirement

To account for the collection of special assessments for the retirement of bonded debt.

Plains Sewer Assessment Bond Retirement

To account for the collection of special assessments for the retirement of bonded debt.

County Buildings Bond Retirement

To account for the retirement of bonded debt on the County Home, Welfare building, Court House and Cline building.

Nonmajor Capital Projects Funds

County Home Improvement

To account for money from the Job & Family Services that is used to finance improvements to the County Home building.

Dog Shelter Construction

To account for revenue received for the construction of a dog shelter.

Issue II Projects

To account for revenue from the state that is used for various road projects.

Beacon Capital Improvement

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

Capital Projects

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

County Capital Improvements

To account for funds from the sale of the county engineer's main depot and other county land to be used for purchase of land and the construction of a new main depot.

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets:</u>				
Cash and Cash Equivalents	\$3,770,049	\$34,784	\$2,250,352	\$6,055,185
Cash and Cash Equivalents in Segregated Accounts	23,444			23,444
<u>Receivables:</u>				
Property Taxes	546,306			546,306
Sales Tax	192,736			192,736
Loans	718,017			718,017
Interfund Receivable	4,741			4,741
Intergovernmental Receivable	33,471			33,471
Materials and Supplies Inventory	600			600
Prepaid Items	10,839			10,839
Total Assets	\$5,300,203	\$34,784	\$2,250,352	\$7,585,339
<u>Liabilities:</u>				
Accounts Payable	\$58,944	\$0	\$5,249	\$64,193
Accrued Wages and Benefits	38,291			38,291
Compensated Absences Payable	2,605			2,605
Interfund Payable	132,785			132,785
Intergovernmental Payable	98,882			98,882
Deferred Revenue	572,472			572,472
Matured Bonds Payable		17,000		17,000
Matured Interest Payable		10,560		10,560
Total Liabilities	903,979	27,560	5,249	936,788
<u>Fund Balances:</u>				
Reserved for Loans Receivable	631,155			631,155
Reserved for Encumbrances	45,344		1,351	46,695
<u>Unreserved/Undesignated, Reported in:</u>				
Special Revenue Funds	3,719,725			3,719,725
Debt Service Funds		7,224		7,224
Capital Projects Funds			2,243,752	2,243,752
Total Fund Balances (Deficits)	4,396,224	7,224	2,245,103	6,648,551
Total Liabilities and Fund Balances	\$5,300,203	\$34,784	\$2,250,352	\$7,585,339

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues:</u>				
Property Taxes	\$613,542	\$0	\$0	\$613,542
Sales Tax	1,198,886			1,198,886
Intergovernmental	4,024,996		360,000	4,384,996
Charges for Services	1,204,817			1,204,817
Licenses and Permits	104,280			104,280
Fines and Forfeitures	28,863			28,863
Interest	34,322	24		34,346
Other Revenues	162,157		28,206	190,363
<i>Total Revenue</i>	<u>7,371,863</u>	<u>24</u>	<u>388,206</u>	<u>7,760,093</u>
<u>Expenditures:</u>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	791,972			791,972
Judicial	338,831			338,831
Public Safety	1,459,078			1,459,078
Public Works	1,113,008			1,113,008
Health	233,621			233,621
Human Services	3,476,677			3,476,677
Economic Development and Assistance	213,883			213,883
Capital Outlay			823,174	823,174
<i>Debt Service:</i>				
Principal Retirement		423,162		423,162
Interest and Fiscal Charges		173,380		173,380
<i>Total Expenditures</i>	<u>7,627,070</u>	<u>596,542</u>	<u>823,174</u>	<u>9,046,786</u>
Excess of Revenues Over (Under) Expenditures	<u>(255,207)</u>	<u>(596,518)</u>	<u>(434,968)</u>	<u>(1,286,693)</u>
<u>Other Financing Sources (Uses):</u>				
Sale of Capital Assets			2,300,000	2,300,000
Transfers - In	225,777	595,487	250,000	1,071,264
Transfers - Out	(374,362)			(374,362)
<i>Total Other Sources (Uses)</i>	<u>(148,585)</u>	<u>595,487</u>	<u>2,550,000</u>	<u>2,996,902</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(403,792)	(1,031)	2,115,032	1,710,209
Fund Balances (Deficit) at Beginning of Year, As Restated	<u>4,800,016</u>	<u>8,255</u>	<u>130,072</u>	<u>4,938,343</u>
Fund Balances (Deficits) at End of Year	<u>\$4,396,224</u>	<u>\$7,224</u>	<u>\$2,245,104</u>	<u>\$6,648,552</u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006

	<u>Dog and Kennel</u>	<u>County Donations</u>	<u>Child Support Enforcement</u>	<u>Indigent Guardianship</u>	<u>Real Estate Assessment</u>
<u>Assets:</u>					
Cash and Cash Equivalents	\$33,929	\$108	\$65,025	\$8,859	\$556,150
Cash and Cash Equivalents in Segregated Accounts				305	
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable	30				
Materials and Supplies Inventory					
Prepaid Items	395				
Total Assets	<u>\$34,354</u>	<u>\$108</u>	<u>\$65,025</u>	<u>\$9,164</u>	<u>\$556,150</u>
<u>Liabilities:</u>					
Accounts Payable	\$2,791	\$0	\$324	\$0	\$0
Accrued Wages and Benefits	1,198		11,646		3,267
Compensated Absences Payable					
Interfund Payable	2,797		30,066		1
Intergovernmental Payable	2,120		43,830		6,842
Deferred Revenue					
Total Liabilities	<u>8,906</u>	<u>0</u>	<u>85,866</u>	<u>0</u>	<u>10,110</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	<u>25,448</u>	<u>108</u>	<u>(20,841)</u>	<u>9,164</u>	<u>546,040</u>
Total Fund Balances (Deficits)	<u>25,448</u>	<u>108</u>	<u>(20,841)</u>	<u>9,164</u>	<u>546,040</u>
Total Liabilities and Fund Balances	<u>\$34,354</u>	<u>\$108</u>	<u>\$65,025</u>	<u>\$9,164</u>	<u>\$556,150</u>

<u>GIS</u>	<u>County Planner</u>	<u>Emergency Management Agency</u>	<u>DRETAC</u>	<u>Treasurer's Prepayment Interest</u>	<u>Marriage License</u>	<u>Probate/ Juvenile Computer- ization</u>
\$76,623	\$33,451	\$18,871	\$116,482	\$5,611	\$5,124	\$8,890
			525		1,074	858
	374		702	7		
<u>\$76,623</u>	<u>\$33,825</u>	<u>\$18,871</u>	<u>\$117,709</u>	<u>\$5,618</u>	<u>\$6,198</u>	<u>\$9,748</u>
\$0	\$358	\$335	\$565	\$0	\$0	\$0
	1,773	620	2,990			
	2,313					
	104	24	972			
957	3,443	1,350	3,630			
<u>957</u>	<u>7,991</u>	<u>2,329</u>	<u>8,157</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>75,666</u>	<u>25,834</u>	<u>16,542</u>	<u>109,552</u>	<u>5,618</u>	<u>6,198</u>	<u>9,748</u>
<u>75,666</u>	<u>25,834</u>	<u>16,542</u>	<u>109,552</u>	<u>5,618</u>	<u>6,198</u>	<u>9,748</u>
<u>\$76,623</u>	<u>\$33,825</u>	<u>\$18,871</u>	<u>\$117,709</u>	<u>\$5,618</u>	<u>\$6,198</u>	<u>\$9,748</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006

	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Probate Court Projects
<u>Assets:</u>					
Cash and Cash Equivalents	\$3,154	\$94,826	\$3,015	\$7,508	\$29,911
Cash and Cash Equivalents in Segregated Accounts	261	1,238	146	367	565
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable					
Materials and Supplies Inventory					
Prepaid Items	429				
Total Assets	<u>3,844</u>	<u>96,064</u>	<u>3,161</u>	<u>7,875</u>	<u>30,476</u>
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Accrued Wages and Benefits					
Compensated Absences Payable					
Interfund Payable					
Intergovernmental Payable					
Deferred Revenue					
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	3,844	96,064	3,161	7,875	30,476
Total Fund Balances (Deficits)	<u>3,844</u>	<u>96,064</u>	<u>3,161</u>	<u>7,875</u>	<u>30,476</u>
Total Liabilities and Fund Balances	<u>3,844</u>	<u>96,064</u>	<u>3,161</u>	<u>7,875</u>	<u>30,476</u>

<u>Juvenile Tobacco Intervention</u>	<u>BCI Fingerprint</u>	<u>Concealed Carry Weapons</u>	<u>Sheriff's Grant Projects</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>D.U.I. Enforcement & Education</u>	<u>Drug Law Enforcement</u>
\$10,725	\$959	\$7,452	\$4,794	\$1,903	\$795	\$40,758
\$200						
			4,741			
						174
<u>\$10,925</u>	<u>\$959</u>	<u>\$7,452</u>	<u>\$9,535</u>	<u>\$1,903</u>	<u>\$795</u>	<u>\$40,932</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$1,915
			1,883			
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,883</u>	<u>0</u>	<u>0</u>	<u>1,915</u>
<u>10,925</u>	<u>959</u>	<u>7,452</u>	<u>7,652</u>	<u>1,903</u>	<u>795</u>	<u>39,017</u>
<u>10,925</u>	<u>959</u>	<u>7,452</u>	<u>7,652</u>	<u>1,903</u>	<u>795</u>	<u>39,017</u>
<u>\$10,925</u>	<u>\$959</u>	<u>\$7,452</u>	<u>\$9,535</u>	<u>\$1,903</u>	<u>\$795</u>	<u>\$40,932</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006

	Diversions Prosecuting Attorney	Title Administration	Recorder Equipment	Project Lifesaver	T.B. Hospital
<u>Assets:</u>					
Cash and Cash Equivalents	\$44,564	\$76,760	\$44,614	\$1,194	\$590,293
Cash and Cash Equivalents in Segregated Accounts	65	16,541			
<i>Receivables:</i>					
Property Taxes					131,312
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable					6,078
Materials and Supplies Inventory		600			
Prepaid Items		599	481		
Total Assets	\$44,629	\$94,500	\$45,095	\$1,194	\$727,683
<u>Liabilities:</u>					
Accounts Payable	\$0	\$180	\$15	\$0	\$6,428
Accrued Wages and Benefits	124	2,564			
Compensated Absences Payable					
Interfund Payable					
Intergovernmental Payable	235	4,950			
Deferred Revenue					137,390
Total Liabilities	359	7,694	15	0	143,818
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					8,561
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	44,270	86,806	45,080	1,194	575,304
Total Fund Balances (Deficits)	44,270	86,806	45,080	1,194	583,865
Total Liabilities and Fund Balances	\$44,629	\$94,500	\$45,095	\$1,194	\$727,683

Senior Citizens Levy	MR/DD Medicaid Risk	911 Emergency	Bikeway Maintenance	DUI Grant	ACENET Revolving Loan	CDBG
\$51,782	\$0	\$765,662	\$990	\$215	\$18,355	\$37,311
414,994		192,736			8,886	
20,088		7,412				
<u>\$486,864</u>	<u>\$0</u>	<u>\$965,810</u>	<u>\$990</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$37,311</u>
\$0	\$0	\$10,754 11,319	\$0	\$0	\$0	\$20,665
435,082		22,634				
<u>435,082</u>	<u>0</u>	<u>44,707</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,665</u>
51,782	0	36,783 884,320	990	215	27,241	16,646
51,782	0	921,103	990	215	27,241	16,646
<u>\$486,864</u>	<u>\$0</u>	<u>\$965,810</u>	<u>\$990</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$37,311</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006

	CD Revolving Loan	Emergency Home Repair Loan	WIA Grant	FEMA Grant	FEMA Reimbursement
<u>Assets:</u>					
Cash and Cash Equivalents	\$226,907	\$0	\$74,537	\$0	\$4,729
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans	706,648	2,483			
Interfund Receivable					
Intergovernmental Receivable					
Materials and Supplies Inventory					
Prepaid Items					
Total Assets	<u>\$933,555</u>	<u>\$2,483</u>	<u>\$74,537</u>	<u>\$0</u>	<u>\$4,729</u>
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$13,196	\$0	\$0
Accrued Wages and Benefits					
Compensated Absences Payable					
Interfund Payable			68,227		
Intergovernmental Payable					
Deferred Revenue					
Total Liabilities	<u>0</u>	<u>0</u>	<u>81,423</u>	<u>0</u>	<u>0</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable	630,395	760			
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	303,160	1,723	(6,886)	0	4,729
Total Fund Balances (Deficits)	<u>933,555</u>	<u>2,483</u>	<u>(6,886)</u>	<u>0</u>	<u>4,729</u>
Total Liabilities and Fund Balances	<u>\$933,555</u>	<u>\$2,483</u>	<u>\$74,537</u>	<u>\$0</u>	<u>\$4,729</u>

<u>Emergency Relief and Cleanup</u>	<u>EMA DOJ Grant</u>	<u>EMA FEMA Grant</u>	<u>EMA Pre-disaster Mitigation Grant</u>	<u>Help America Vote Act Grant</u>	<u>TASC Grants</u>	<u>TASC Athens County Muncipal Drug Court</u>
\$10,108	\$10,377	\$1,142	\$0	\$3	\$9,033	\$4,568
<u>\$10,108</u>	<u>\$10,377</u>	<u>\$1,142</u>	<u>\$0</u>	<u>\$3</u>	<u>\$9,033</u>	<u>\$4,568</u>
\$0	\$583	\$0	\$0	\$0	\$0	\$0
				3		
<u>0</u>	<u>583</u>	<u>0</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>0</u>
<u>10,108</u>	<u>9,794</u>	<u>1,142</u>	<u>0</u>	<u>0</u>	<u>9,033</u>	<u>4,568</u>
<u>10,108</u>	<u>9,794</u>	<u>1,142</u>	<u>0</u>	<u>0</u>	<u>9,033</u>	<u>4,568</u>
<u>\$10,108</u>	<u>\$10,377</u>	<u>\$1,142</u>	<u>\$0</u>	<u>\$3</u>	<u>\$9,033</u>	<u>\$4,568</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006

	Litter Control	Local Emergency Planning	Recycle Ohio	Probate Court Mental Illness	Psychological Evaluation Grant
<u>Assets:</u>					
Cash and Cash Equivalents	\$1,697	\$39,307	\$626	\$24,459	\$7,400
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable				3,165	
Materials and Supplies Inventory					
Prepaid Items					
Total Assets	\$1,697	\$39,307	\$626	\$27,624	\$7,400
<u>Liabilities:</u>					
Accounts Payable	\$0	\$210	\$0	\$0	\$0
Accrued Wages and Benefits					
Compensated Absences Payable					
Interfund Payable					
Intergovernmental Payable			127		
Deferred Revenue					
Total Liabilities	0	210	127	0	0
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	1,697	39,097	499	27,624	7,400
Total Fund Balances (Deficits)	1,697	39,097	499	27,624	7,400
Total Liabilities and Fund Balances	\$1,697	\$39,307	\$626	\$27,624	\$7,400

<u>TCMPA Grant</u>	<u>Clean Kids Grant</u>	<u>DARE Grant</u>	<u>Sheriff Equipment Grant</u>	<u>911 Government Assistance</u>	<u>Youth Services</u>	<u>Juvenile Court Projects</u>
\$0	\$17	\$4,371	\$4,268	\$88,319	\$364,306	\$100,086
						1,299
		4,110				
<u>\$0</u>	<u>\$17</u>	<u>\$8,481</u>	<u>\$4,268</u>	<u>\$88,319</u>	<u>\$364,306</u>	<u>\$101,385</u>
\$0	\$0	\$0	\$0	\$0	\$625 2,192	\$0
					4,195	
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,012</u>	<u>0</u>
<u>0</u>	<u>17</u>	<u>8,481</u>	<u>4,268</u>	<u>88,319</u>	<u>357,294</u>	<u>101,385</u>
<u>0</u>	<u>17</u>	<u>8,481</u>	<u>4,268</u>	<u>88,319</u>	<u>357,294</u>	<u>101,385</u>
<u>\$0</u>	<u>\$17</u>	<u>\$8,481</u>	<u>\$4,268</u>	<u>\$88,319</u>	<u>\$364,306</u>	<u>\$101,385</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006

	Juvenile SCO FY 07	Byrne Grant	JAG 2006	Victims Assistance	OCJS DVDA Sheriff
<u>Assets:</u>					
Cash and Cash Equivalents	\$8,167	\$45	\$25	\$18,874	\$0
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable					
Materials and Supplies Inventory					
Prepaid Items				266	
Total Assets	\$8,167	\$45	\$25	\$19,140	\$0
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Accrued Wages and Benefits					598
Compensated Absences Payable					292
Interfund Payable			2,362	28,232	
Intergovernmental Payable				2	2,681
Deferred Revenue					
Total Liabilities	0	0	2,362	28,234	3,571
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	8,167	45	(2,337)	(9,094)	(3,571)
Total Fund Balances (Deficits)	8,167	45	(2,337)	(9,094)	(3,571)
Total Liabilities and Fund Balances	\$8,167	\$45	\$25	\$19,140	\$0

OCJS Prosecutor	<u>Totals</u>
\$15	\$3,770,049
	23,444
	546,306
	192,736
	718,017
	4,741
	33,471
	600
	<u>10,839</u>
<u>\$15</u>	<u>\$5,300,203</u>
\$0	\$58,944
	38,291
	2,605
	132,785
	98,882
	<u>572,472</u>
<u>0</u>	<u>903,979</u>
	631,155
	45,344
<u>15</u>	<u>3,719,725</u>
<u>15</u>	<u>4,396,224</u>
<u>\$15</u>	<u>\$5,300,203</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006

	Dog and Kennel	County Donations	Child Support Enforcement	Indigent Guardianship	Real Estate Assessment
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental			1,276,172		
Charges for Services	11,006		206,607	4,768	502,225
Licenses and Permits	90,812				
Fines and Forfeitures	1,562				
Interest					
Other Revenues	1,054		96,255		391
<i>Total Revenue</i>	<u>104,434</u>	<u>0</u>	<u>1,579,034</u>	<u>4,768</u>	<u>502,616</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					572,075
Judicial					
Public Safety				2,697	
Public Works					
Health	108,672				
Human Services			1,597,292		
Economic Development and Assistance					
<i>Total Expenditures</i>	<u>108,672</u>	<u>0</u>	<u>1,597,292</u>	<u>2,697</u>	<u>572,075</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,238)</u>	<u>0</u>	<u>(18,258)</u>	<u>2,071</u>	<u>(69,459)</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In	27,600				
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>27,600</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	23,362	0	(18,258)	2,071	(69,459)
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>2,086</u>	<u>108</u>	<u>(2,583)</u>	<u>7,093</u>	<u>615,499</u>
Fund Balances (Deficits) at End of Year	<u>\$25,448</u>	<u>\$108</u>	<u>(\$20,841)</u>	<u>\$9,164</u>	<u>\$546,040</u>

GIS	County Planner	Emergency Management Agency	DRETAC	Treasurer's Prepayment Interest	Marriage License	Probate/ Juvenile Computer- ization
\$0	\$0	\$0	\$0	\$0	\$0	\$0
22,500	40,283 4,165	32,024	132,911		13,468	12,781
2,556		684	4,596	1,403		
25,056	44,448	32,708	137,507	1,403	13,468	12,781
32,572	140,289	63,405	141,356	2,996	13,540	15,505
32,572	140,289	63,405	141,356	2,996	13,540	15,505
(7,516)	(95,841)	(30,697)	(3,849)	(1,593)	(72)	(2,724)
0	99,500	35,357	0	0	0	0
(7,516)	3,659	4,660	(3,849)	(1,593)	(72)	(2,724)
83,182	22,175	11,882	113,401	7,211	6,270	12,472
<u>\$75,666</u>	<u>\$25,834</u>	<u>\$16,542</u>	<u>\$109,552</u>	<u>\$5,618</u>	<u>\$6,198</u>	<u>\$9,748</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, 2006

	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Probate Court Projects
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental					
Charges for Services	3,894	31,926	2,449	5,707	7,365
Licenses and Permits					
Fines and Forfeitures					
Interest					
Other Revenues					
<i>Total Revenue</i>	<u>3,894</u>	<u>31,926</u>	<u>2,449</u>	<u>5,707</u>	<u>7,365</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial	6,248	8,000	2,242	7,152	
Public Safety					
Public Works					
Health					
Human Services					
Economic Development and Assistance					
<i>Total Expenditures</i>	<u>6,248</u>	<u>8,000</u>	<u>2,242</u>	<u>7,152</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,354)</u>	<u>23,926</u>	<u>207</u>	<u>(1,445)</u>	<u>7,365</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In					
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(2,354)</u>	<u>23,926</u>	<u>207</u>	<u>(1,445)</u>	<u>7,365</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>6,198</u>	<u>72,138</u>	<u>2,954</u>	<u>9,320</u>	<u>23,111</u>
Fund Balances (Deficits) at End of Year	<u><u>\$3,844</u></u>	<u><u>\$96,064</u></u>	<u><u>\$3,161</u></u>	<u><u>\$7,875</u></u>	<u><u>\$30,476</u></u>

Juvenile Tobacco Intervention	BCI Fingerprints	Concealed Carry Weapons	Sheriff's Grant Projects	Indigent Drivers Alcohol Treatment	D.U.I. Enforcement & Education	Drug Law Enforcement
\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,155	3,430	2,760	35,920	75		
			179		125	27,176
						3,370
<u>2,155</u>	<u>3,430</u>	<u>2,760</u>	<u>36,099</u>	<u>75</u>	<u>125</u>	<u>30,546</u>
	3,060	1,580	38,810			20,902
<u>0</u>	<u>3,060</u>	<u>1,580</u>	<u>38,810</u>	<u>0</u>	<u>0</u>	<u>20,902</u>
<u>2,155</u>	<u>370</u>	<u>1,180</u>	<u>(2,711)</u>	<u>75</u>	<u>125</u>	<u>9,644</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,155	370	1,180	(2,711)	75	125	9,644
<u>8,770</u>	<u>589</u>	<u>6,272</u>	<u>10,363</u>	<u>1,828</u>	<u>670</u>	<u>29,373</u>
<u>\$10,925</u>	<u>\$959</u>	<u>\$7,452</u>	<u>\$7,652</u>	<u>\$1,903</u>	<u>\$795</u>	<u>\$39,017</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, 2006

	Diversions Prosecuting Attorney	Title Administration	Recorder Equipment	Project Lifesaver	T.B. Hospital
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$149,703
Sales Tax					18,750
Intergovernmental					
Charges for Services	18,766	218,443	33,384		
Licenses and Permits					
Fines and Forfeitures					
Interest		831			
Other Revenues		372		1,202	2
<i>Total Revenue</i>	<u>18,766</u>	<u>219,646</u>	<u>33,384</u>	<u>1,202</u>	<u>168,455</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive			39,549	8	
Judicial		260,239			
Public Safety	7,527				
Public Works					
Health					111,282
Human Services					
Economic Development and Assistance					
<i>Total Expenditures</i>	<u>7,527</u>	<u>260,239</u>	<u>39,549</u>	<u>8</u>	<u>111,282</u>
Excess of Revenues Over (Under) Expenditures	<u>11,239</u>	<u>(40,593)</u>	<u>(6,165)</u>	<u>1,194</u>	<u>57,173</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In					
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	11,239	(40,593)	(6,165)	1,194	57,173
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>33,031</u>	<u>127,399</u>	<u>51,245</u>	<u>0</u>	<u>526,692</u>
Fund Balances (Deficits) at End of Year	<u>\$44,270</u>	<u>\$86,806</u>	<u>\$45,080</u>	<u>\$1,194</u>	<u>\$583,865</u>

Senior Citizens Levy	MR/DD Medicaid Risk	911 Emergency	Bikeway Maintenance	DUI Grant	ACENET Revolving Loan	CDBG
\$463,839	\$0	\$0	\$0	\$0	\$0	\$0
54,138		1,198,886				910,722
6		45,586				
517,983	0	1,244,472	0	0	0	910,722
		1,056,284				898,523
576,327						
576,327	0	1,056,284	0	0	0	898,523
(58,344)	0	188,188	0	0	0	12,199
	(61,103)					
0	(61,103)	0	0	0	0	0
(58,344)	(61,103)	188,188	0	0	0	12,199
110,126	61,103	732,915	990	215	27,241	4,447
<u>\$51,782</u>	<u>\$0</u>	<u>\$921,103</u>	<u>\$990</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$16,646</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, 2006

	CD Revolving Loan	Emergency Home Repair Loan	WIA Grant	FEMA Grant	FEMA Reimbursement
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental			785,762	79,168	
Charges for Services					
Licenses and Permits					
Fines and Forfeitures					
Interest	32,088				
Other Revenues	189		32		
<i>Total Revenue</i>	<u>32,277</u>	<u>0</u>	<u>785,794</u>	<u>79,168</u>	<u>0</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					
Public Safety					
Public Works				38,000	
Health					
Human Services			842,177		
Economic Development and Assistance	213,883				
<i>Total Expenditures</i>	<u>213,883</u>	<u>0</u>	<u>842,177</u>	<u>38,000</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(181,606)</u>	<u>0</u>	<u>(56,383)</u>	<u>41,168</u>	<u>0</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In					
Transfers - Out				(289,898)	
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(289,898)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(181,606)</u>	<u>0</u>	<u>(56,383)</u>	<u>(248,730)</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>1,115,161</u>	<u>2,483</u>	<u>49,497</u>	<u>248,730</u>	<u>4,729</u>
Fund Balances (Deficits) at End of Year	<u>\$933,555</u>	<u>\$2,483</u>	<u>(\$6,886)</u>	<u>\$0</u>	<u>\$4,729</u>

Emergency Relief and Cleanup	EMA DOJ Grants	EMA FEMA Grant	EMA Pre-disaster Mitigation Grant	Help America Vote Act Grant	TASC Grants	TASC Athens County Muncipal Drug Court
\$0	\$0	\$0	\$0	\$0	\$0	\$0
	174,144			22,853		
					259	24
0	174,144	0	0	22,853	259	24
				35,988		
3,624	169,336					
3,624	169,336	0	0	35,988	0	0
(3,624)	4,808	0	0	(13,135)	259	24
			(19,500)			
0	0	0	(19,500)	0	0	0
(3,624)	4,808	0	(19,500)	(13,135)	259	24
13,732	4,986	1,142	19,500	13,135	8,774	4,544
<u>\$10,108</u>	<u>\$9,794</u>	<u>\$1,142</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,033</u>	<u>\$4,568</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, 2006

	Litter Control	Local Emergency Planning	Recycle Ohio	Probate Court Mental Illness	Psychological Evaluation Grant
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental		12,296		37,720	
Charges for Services					
Licenses and Permits					
Fines and Forfeitures					
Interest					
Other Revenues			118		
<i>Total Revenue</i>	<u>0</u>	<u>12,296</u>	<u>118</u>	<u>37,720</u>	<u>0</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial				39,445	
Public Safety		538			
Public Works					
Health			127		
Human Services					1,200
Economic Development and Assistance					
<i>Total Expenditures</i>	<u>0</u>	<u>538</u>	<u>127</u>	<u>39,445</u>	<u>1,200</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>11,758</u>	<u>(9)</u>	<u>(1,725)</u>	<u>(1,200)</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In					
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	11,758	(9)	(1,725)	(1,200)
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>1,697</u>	<u>27,339</u>	<u>508</u>	<u>29,349</u>	<u>8,600</u>
Fund Balances (Deficits) at End of Year	<u><u>\$1,697</u></u>	<u><u>\$39,097</u></u>	<u><u>\$499</u></u>	<u><u>\$27,624</u></u>	<u><u>\$7,400</u></u>

<u>TCMPA Grant</u>	<u>Clean Kids Grant</u>	<u>DARE Grant</u>	<u>Sheriff Equipment Grant</u>	<u>911 Government Assistance</u>	<u>Youth Services</u>	<u>Juvenile Court Projects</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
		11,122		88,319	178,352	22,919
					360	3
<u>0</u>	<u>0</u>	<u>11,122</u>	<u>0</u>	<u>88,319</u>	<u>178,712</u>	<u>22,922</u>
		7,453	6,152			
					248,569	10,432
<u>0</u>	<u>0</u>	<u>7,453</u>	<u>6,152</u>	<u>0</u>	<u>248,569</u>	<u>10,432</u>
<u>0</u>	<u>0</u>	<u>3,669</u>	<u>(6,152)</u>	<u>88,319</u>	<u>(69,857)</u>	<u>12,490</u>
<u>(3,736)</u>						
<u>(3,736)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(3,736)</u>	<u>0</u>	<u>3,669</u>	<u>(6,152)</u>	<u>88,319</u>	<u>(69,857)</u>	<u>12,490</u>
<u>3,736</u>	<u>17</u>	<u>4,812</u>	<u>10,420</u>	<u>0</u>	<u>427,151</u>	<u>88,895</u>
<u>\$0</u>	<u>\$17</u>	<u>\$8,481</u>	<u>\$4,268</u>	<u>\$88,319</u>	<u>\$357,294</u>	<u>\$101,385</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, 2006

	Juvenile SCO FY 07	Bryne Grant	JAG 2006	Victims Assistance	OCJS DVDA Sheriff
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental	8,167	1,643	19,031	144,944	48,047
Charges for Services					
Licenses and Permits					
Fines and Forfeitures					
Interest					
Other Revenues		36		4,669	214
<i>Total Revenue</i>	<u>8,167</u>	<u>1,679</u>	<u>19,031</u>	<u>149,613</u>	<u>48,261</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					
Public Safety					81,334
Public Works					
Health					
Human Services	0	0	29,163	171,517	
Economic Development and Assistance					
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>29,163</u>	<u>171,517</u>	<u>81,334</u>
Excess of Revenues Over (Under) Expenditures	<u>8,167</u>	<u>1,679</u>	<u>(10,132)</u>	<u>(21,904)</u>	<u>(33,073)</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In			7,795	28,669	26,856
Transfers - Out		(125)			
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>(125)</u>	<u>7,795</u>	<u>28,669</u>	<u>26,856</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	8,167	1,554	(2,337)	6,765	(6,217)
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>0</u>	<u>(1,509)</u>	<u>0</u>	<u>(15,859)</u>	<u>2,646</u>
Fund Balances (Deficits) at End of Year	<u>\$8,167</u>	<u>\$45</u>	<u>(\$2,337)</u>	<u>(\$9,094)</u>	<u>(\$3,571)</u>

<u>OCJS Prosecutor</u>	<u>Totals</u>
\$0	\$613,542
	1,198,886
	4,024,996
	1,204,817
	104,280
	28,863
	34,322
	162,157
<u>0</u>	<u>7,371,863</u>
	791,972
	338,831
	1,459,078
	1,113,008
	233,621
	3,476,677
	213,883
<u>0</u>	<u>7,627,070</u>
<u>0</u>	<u>(255,207)</u>
	225,777
	(374,362)
<u>0</u>	<u>(148,585)</u>
0	(403,792)
<u>15</u>	<u>4,800,016</u>
<u>\$15</u>	<u>\$4,396,224</u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2006

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	County Buildings Bond Retirement	Totals
<u>Assets:</u>								
Cash and Cash Equivalents	\$6,429	\$0	\$6,152	\$0	\$705	\$21,498	\$0	\$34,784
<i>Total Assets</i>	<u>\$6,429</u>	<u>\$0</u>	<u>\$6,152</u>	<u>\$0</u>	<u>\$705</u>	<u>\$21,498</u>	<u>\$0</u>	<u>\$34,784</u>
<u>Liabilities:</u>								
Matured Bonds Payable	\$0	\$0	\$0	\$0	\$0	\$17,000	\$0	\$17,000
Matured Interest Payable	2,372		3,575		506	4,107		10,560
<i>Total Liabilities</i>	<u>2,372</u>	<u>0</u>	<u>3,575</u>	<u>0</u>	<u>506</u>	<u>21,107</u>	<u>0</u>	<u>27,560</u>
<u>Fund Balances:</u>								
<i>Unreserved/Undesignated, Reported in:</i> Debt Service Funds	4,057	0	2,577	0	199	391	0	7,224
<i>Total Fund Balances (Deficits)</i>	<u>4,057</u>	<u>0</u>	<u>2,577</u>	<u>0</u>	<u>199</u>	<u>391</u>	<u>0</u>	<u>7,224</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,429</u>	<u>\$0</u>	<u>\$6,152</u>	<u>\$0</u>	<u>\$705</u>	<u>\$21,498</u>	<u>\$0</u>	<u>\$34,784</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2006

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	County Buildings Bond Retirement	Totals
Revenues:								
Interest	\$0	\$0	\$20	\$0	\$1	\$3	\$0	\$24
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>20</u>	<u>0</u>	<u>1</u>	<u>3</u>	<u>0</u>	<u>24</u>
Expenditures:								
<i>Debt Service:</i>								
Principal Retirement		70,162		28,000			325,000	423,162
Interest and Fiscal Charges		38,567		38,025			96,788	173,380
<i>Total Expenditures</i>	<u>0</u>	<u>108,729</u>	<u>0</u>	<u>66,025</u>	<u>0</u>	<u>0</u>	<u>421,788</u>	<u>596,542</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(108,729)</u>	<u>20</u>	<u>(66,025)</u>	<u>1</u>	<u>3</u>	<u>(421,788)</u>	<u>(596,518)</u>
Other Financing Sources (Uses):								
Transfers - In		108,729		64,970			421,788	595,487
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>108,729</u>	<u>0</u>	<u>64,970</u>	<u>0</u>	<u>0</u>	<u>421,788</u>	<u>595,487</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>0</u>	<u>0</u>	<u>20</u>	<u>(1,055)</u>	<u>1</u>	<u>3</u>	<u>0</u>	<u>(1,031)</u>
Fund Balances (Deficits) at Beginning of Year	<u>4,057</u>	<u>0</u>	<u>2,557</u>	<u>1,055</u>	<u>198</u>	<u>388</u>	<u>0</u>	<u>8,255</u>
Fund Balances (Deficits) at End of Year	<u><u>\$4,057</u></u>	<u><u>\$0</u></u>	<u><u>\$2,577</u></u>	<u><u>\$0</u></u>	<u><u>\$199</u></u>	<u><u>\$391</u></u>	<u><u>\$0</u></u>	<u><u>\$7,224</u></u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Project Funds
December 31, 2006

	County Home Improvement	Dog Shelter Construction	Issue II Projects	Beacon Capital Improvement	Capital Projects	County Capital Improvements	Totals
<u>Assets:</u>							
Cash and Cash Equivalents	\$1,665	\$492	\$0	\$318,594	\$26,805	\$1,902,796	\$2,250,352
<i>Total Assets</i>	<u>\$1,665</u>	<u>\$492</u>	<u>\$0</u>	<u>\$318,594</u>	<u>\$26,805</u>	<u>\$1,902,796</u>	<u>\$2,250,352</u>
<u>Liabilities:</u>							
Accounts Payable	\$0	\$0	\$0	\$5,249	\$0	\$0	\$5,249
<i>Total Liabilities</i>	0	0	0	5,249	0	0	5,249
<u>Fund Balances:</u>							
Reserved for Encumbrances				1,351			1,351
Unreserved/Undesignated, Reported in: Capital Projects Funds	1,665	492	0	311,994	26,805	1,902,796	2,243,752
<i>Total Fund Balances (Deficits)</i>	<u>1,665</u>	<u>492</u>	<u>0</u>	<u>313,345</u>	<u>26,805</u>	<u>1,902,796</u>	<u>2,245,103</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,665</u>	<u>\$492</u>	<u>\$0</u>	<u>\$318,594</u>	<u>\$26,805</u>	<u>\$1,902,796</u>	<u>\$2,250,352</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006

	County Home Improvement	Dog Shelter Construction	Issue II Projects	Beacon Capital Improvement	Capital Projects	County Capital Improvements	Totals
Revenues:							
Intergovernmental	\$0	\$0	\$360,000	\$0	\$0	\$0	\$360,000
Other Revenues					28,205	0	28,205
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>360,000</u>	<u>0</u>	<u>28,205</u>	<u>0</u>	<u>388,205</u>
Expenditures:							
Capital Outlay			360,000	64,570	1,400	397,204	823,174
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>360,000</u>	<u>64,570</u>	<u>1,400</u>	<u>397,204</u>	<u>823,174</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>(64,570)</u>	<u>26,805</u>	<u>(397,204)</u>	<u>(434,969)</u>
Other Financing Sources (Uses):							
Sale of Capital Assets						2,300,000	2,300,000
Transfers - In				250,000	0	0	250,000
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>0</u>	<u>2,300,000</u>	<u>2,550,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	0	185,430	26,805	1,902,796	2,115,031
Fund Balance (Deficits) at Beginning of Year	<u>1,665</u>	<u>492</u>	<u>0</u>	<u>127,915</u>	<u>0</u>	<u>0</u>	<u>130,072</u>
Fund Balances (Deficits) at End of Year	<u><u>\$1,665</u></u>	<u><u>\$492</u></u>	<u><u>\$0</u></u>	<u><u>\$313,345</u></u>	<u><u>\$26,805</u></u>	<u><u>\$1,902,796</u></u>	<u><u>\$2,245,103</u></u>

Fund Descriptions – Nonmajor Proprietary Funds

Nonmajor Enterprise Funds

Plains Water Revenue

To account for water services provided to individuals of the Plains Water District and the retirement of a Rural Development loan. The costs of providing the water services are financed primarily through user charges. Monthly “water construction” billings to the property owners are used to retire the Rural Development loan.

Buchtel Water Revenue

To account for water services provided to individuals of the Buchtel Water District and the retirement of an OWDA loan. The costs of providing the water services are financed primarily through user charges. Water revenues will be used to retire the OWDA loan.

Rural Solid Waste

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

Athens County Solid Waste

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

ATHENS COUNTY, OHIO
Combining Statement of Net Assets
Nonmajor Enterprise Funds
December 31, 2006

	Plains Water Revenue	Buchtel Water Revenue	Rural Solid Waste	Athens County Solid Waste	Total Nonmajor Enterprise Funds
<u>Assets:</u>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$396,803	\$179,931	\$0	\$62	\$576,796
Cash and Cash Equivalents in Segregated Accounts	37,594	9,480			47,074
<i>Receivables:</i>					
Accounts	53,579	17,137			70,716
Interfund Receivable	73				73
Prepaid Items	1,686				1,686
Total Current Assets	489,735	206,548	0	62	696,345
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	22,241				22,241
Depreciable Capital Assets, Net	606,246	91,600			697,846
Total Noncurrent Assets	628,487	91,600	0	0	720,087
Total Assets	1,118,222	298,148	0	62	1,416,432
<u>Liabilities:</u>					
<i>Current Liabilities:</i>					
Accounts Payable	2,049	6,163			8,212
Contracts Payable	223				223
Accrued Wages and Benefits	1,586	859			2,445
Compensated Absences Payable	24,935				24,935
Interfund Payable	374	320			694
Intergovernmental Payable	30,914	1,733			32,647
Accrued Interest Payable	685				685
OWDA Loans Payable		1,071			1,071
FmHA Loans Payable	2,100				2,100
Total Current Liabilities	62,866	10,146	0	0	64,800
<i>Long-Term Liabilities:</i>					
OWDA Loans Payable		69,753			69,753
FmHA Loans Payable	39,200				39,200
Total Long-Term Liabilities	39,200	69,753	0	0	108,953
Total Liabilities	102,066	79,899	0	0	173,753
<u>Net Assets:</u>					
Invested in Capital Assets, Net of Related Debt	587,187	20,776			607,963
Unrestricted	428,969	197,473	0	62	626,504
Total Net Assets	\$1,016,156	\$218,249	\$0	\$62	\$1,234,467

ATHENS COUNTY, OHIO
Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2006

	Plains Water Revenue	Buchtel Water Revenue	Rural Solid Waste	Athens County Solid Waste	Total Nonmajor Enterprise Funds
Operating Revenues:					
Charges for Services	\$480,130	\$141,734	\$0	\$0	\$621,864
Tap-In Fees	8,750	8,656			17,406
Other Revenues	3,594	2,214			5,808
Total Operating Revenues	492,474	152,604	0	0	645,078
Operating Expenses:					
Personal Services	87,062	22,440			109,502
Fringe Benefits	26,219	10,043			36,262
Contractual Services	437,717	56,440			494,157
Materials and Supplies	27,354	7,490			34,844
Other Expenses	16,719	1,353	15,168		33,240
Depreciation	35,904	5,089			40,993
Total Operating Expenses	630,975	102,855	15,168	0	748,998
Operating Income (Loss)	(138,501)	49,749	(15,168)	0	(103,920)
Non-Operating Revenues (Expenses):					
Interest Income	421				421
Loss on Disposal of Capital Assets	(1,144)				(1,144)
Interest and Fiscal Charges	(2,132)	(1,448)			(3,580)
Total Non-Operating Revenues (Expenses)	(2,855)	(1,448)	0	0	(4,303)
Change in Net Assets	(141,356)	48,301	(15,168)	0	(108,223)
Net Assets at Beginning of Year, as Restated	1,157,512	169,948	15,168	62	1,342,690
Net Assets at End of Year	\$1,016,156	\$218,249	\$0	\$62	\$1,234,467

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For The Year Ended December 31, 2006

	Plains Water Revenue	Buchtel Water Revenue	Rural Solid Waste	Athens County Solid Waste	Totals
Cash Flows from Operating Activities:					
Cash Received from Customers	\$490,903	\$152,565	\$0	\$0	\$643,468
Cash Received from Other Revenues	3,469	2,236			5,705
Cash Payments to Employees	(94,053)	(33,124)			(127,177)
Cash Payments for Contractual Services	(440,247)	(51,641)			(491,888)
Cash Payments for Supplies & Materials	(18,402)	(3,041)			(21,443)
Cash Payments for Other Expenses	(20,373)	(7,848)	(22,895)		(51,116)
<i>Net Cash from Operating Activities</i>	(78,703)	59,147	(22,895)	0	(42,451)
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(2,166)	(1,448)			(3,614)
Principal Retirement of Bonds, Loans & Notes	(2,000)	(2,111)			(4,111)
Proceeds Received From Sale of Capital Assets	326				326
<i>Net Cash from Capital and Related Financing Activities</i>	(3,840)	(3,559)	0	0	(7,399)
Cash Flows from Investing Activities:					
Interest Received on Investments	421				421
<i>Net Cash from Investing Activities</i>	421	0	0	0	421
Net Increase (Decrease) in Cash and Cash Equivalents	(82,122)	55,588	(22,895)	0	(49,429)
Cash and Cash Equivalents at Beginning of Year	516,519	133,823	22,895	62	673,299
Cash and Cash Equivalents at End of Year	\$434,397	\$189,411	\$0	\$62	\$623,870
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	(\$138,501)	\$49,749	(\$15,168)	\$0	(\$103,920)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	35,904	5,089			40,993
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	1,935	2,197			4,132
(Increase) Decrease in Interfund Receivable	(37)				(37)
(Increase) Decrease in Materials and Supplies Inventory	8,952	2,166			11,118
(Increase) Decrease in Prepaid Items	1,055				1,055
Increase (Decrease) in Accounts Payable	2,049	6,163			8,212
Increase (Decrease) in Contracts Payable	(1,363)	(466)	(7,727)		(9,556)
Increase (Decrease) in Accrued Wages and Benefits	211	859			1,070
Increase (Decrease) in Compensated Absences Payable	10,601	(2,738)			7,863
Increase (Decrease) in Interfund Payable	(24)	14			(10)
Increase (Decrease) in Intergovernmental Payable	515	(3,886)			(3,371)
<i>Net Cash from Operating Activities</i>	(78,703)	59,147	(22,895)	\$0	(42,451)

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

Children Services Trust

To account for money held in trust for the purpose of providing certain needs for the children under the care of Children Services.

Ida Brooks Trust

To account for money held in trust for the purpose of providing school fees and other educational costs for the children under the care of Children Services.

Ruth Dye Trust

To account for money held in trust for the purpose of establishing and maintaining a public park to be named Ferndale.

Unclaimed Money

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

Agency Funds

Health District

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

ADA Mental Health (317 Board)

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

Soil Conservation

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

Child Advocacy Center

To account for monies received from the state to be used by the Athens County Children Services for child advocacy.

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.

Blue Print Grant

To account for monies received from the Ohio Department of Mental Health to be used by the Athens County Children Services for behavioral health services to families and children.

Family and Children First Council

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

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.

Alimony and Child Support Agency

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

County Sheriff Agency

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

State Fees Agency

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

ATHENS COUNTY, OHIO
Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2006

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Unclaimed Money	Totals
<u>Assets:</u>					
Cash and Cash Equivalents	\$37,000	\$318	\$10	\$150,804	\$188,132
<i>Total Assets</i>	<u>37,000</u>	<u>318</u>	<u>10</u>	<u>150,804</u>	<u>188,132</u>
<u>Liabilities:</u>					
Accounts Payable	130				130
<i>Total Liabilities</i>	<u>130</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>130</u>
<u>Net Assets:</u>					
Held in Trust for Other Individuals and Organizations	36,870	318	10	150,804	188,002
<i>Total Net Assets</i>	<u>\$36,870</u>	<u>\$318</u>	<u>\$10</u>	<u>\$150,804</u>	<u>\$188,002</u>

ATHENS COUNTY, OHIO
Combining Statement of Changes
in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2006

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Unclaimed Money	Totals
<u>Additions:</u>					
Interest	\$227	\$5	\$0	\$0	\$232
Other	28,097	993		5,342	34,432
<i>Total Additions</i>	<u>28,324</u>	<u>998</u>	<u>0</u>	<u>5,342</u>	<u>34,664</u>
<u>Deductions</u>	<u>19,358</u>	<u>1,188</u>	<u>0</u>	<u>13,514</u>	<u>34,060</u>
Change in Net Assets	8,966	(190)	0	(8,172)	604
Net Assets at Beginning of Year	<u>27,904</u>	<u>508</u>	<u>10</u>	<u>158,976</u>	<u>187,398</u>
Net Assets at End of Year	<u><u>\$36,870</u></u>	<u><u>\$318</u></u>	<u><u>\$10</u></u>	<u><u>\$150,804</u></u>	<u><u>\$188,002</u></u>

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2006

	Balance 01/01/06	Additions	Reductions	Balance 12/31/06
<u>Health District</u>				
Assets:				
Cash and Cash Equivalents	\$297,750	\$1,618,782	\$1,573,281	\$343,251
Intergovernmental Receivable	18,702	25,038	18,702	25,038
<i>Total Assets</i>	<u>\$316,452</u>	<u>\$1,643,820</u>	<u>\$1,591,983</u>	<u>\$368,289</u>
Liabilities:				
Intergovernmental Payable	\$316,452	\$1,643,820	\$1,591,983	\$368,289
<i>Total Liabilities</i>	<u>\$316,452</u>	<u>\$1,643,820</u>	<u>\$1,591,983</u>	<u>\$368,289</u>
<u>ADA Mental Health</u>				
Assets:				
Cash and Cash Equivalents	\$2,016,368	\$14,551,862	\$14,975,833	\$1,592,397
Intergovernmental Receivable	114,970	98,922	114,970	98,922
<i>Total Assets</i>	<u>\$2,131,338</u>	<u>\$14,650,784</u>	<u>\$15,090,803</u>	<u>\$1,691,319</u>
Liabilities:				
Intergovernmental Payable	\$2,131,338	\$14,650,784	\$15,090,803	\$1,691,319
<i>Total Liabilities</i>	<u>\$2,131,338</u>	<u>\$14,650,784</u>	<u>\$15,090,803</u>	<u>\$1,691,319</u>
<u>Soil Conservation</u>				
Assets:				
Cash and Cash Equivalents	\$19,212	\$179,527	\$175,015	\$23,724
<i>Total Assets</i>	<u>\$19,212</u>	<u>\$179,527</u>	<u>\$175,015</u>	<u>\$23,724</u>
Liabilities:				
Intergovernmental Payable	\$19,212	\$179,527	\$175,015	\$23,724
<i>Total Liabilities</i>	<u>\$19,212</u>	<u>\$179,527</u>	<u>\$175,015</u>	<u>\$23,724</u>
<u>Child Advocacy Center</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$64,300	\$33,180	\$31,120
<i>Total Assets</i>	<u>\$0</u>	<u>\$64,300</u>	<u>\$33,180</u>	<u>\$31,120</u>
Liabilities:				
Intergovernmental Payable	\$0	\$64,300	\$33,180	\$31,120
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$64,300</u>	<u>\$33,180</u>	<u>\$31,120</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2006

	Balance 01/01/06	Additions	Reductions	Balance 12/31/06
<u>Help Me Grow</u>				
Assets:				
Cash and Cash Equivalents	\$337,054	\$381,716	\$718,470	\$300
<i>Total Assets</i>	<u>\$337,054</u>	<u>\$381,716</u>	<u>\$718,470</u>	<u>\$300</u>
Liabilities:				
Intergovernmental Payable	\$337,054	\$381,716	\$718,470	\$300
<i>Total Liabilities</i>	<u>\$337,054</u>	<u>\$381,716</u>	<u>\$718,470</u>	<u>\$300</u>
<u>Blue Print Grant</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$87,500	\$10,786	\$76,714
<i>Total Assets</i>	<u>\$0</u>	<u>\$87,500</u>	<u>\$10,786</u>	<u>\$76,714</u>
Liabilities:				
Intergovernmental Payable	\$0	\$87,500	\$10,786	\$76,714
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$87,500</u>	<u>\$10,786</u>	<u>\$76,714</u>
<u>Family and Children First Council</u>				
Assets:				
Cash and Cash Equivalents	\$95,438	\$394,971	\$386,112	\$104,297
<i>Total Assets</i>	<u>\$95,438</u>	<u>\$394,971</u>	<u>\$386,112</u>	<u>\$104,297</u>
Liabilities:				
Intergovernmental Payable	\$95,438	\$394,971	\$386,112	\$104,297
<i>Total Liabilities</i>	<u>\$95,438</u>	<u>\$394,971</u>	<u>\$386,112</u>	<u>\$104,297</u>
<u>Undivided Tax Agency</u>				
Assets:				
Cash and Cash Equivalents	\$1,650,469	\$56,357,459	\$55,847,627	\$2,160,301
Property Taxes Receivable	39,454,586	38,672,046	39,454,586	38,672,046
Special Assessments Receivable	1,073,669	1,116,580	1,073,669	1,116,580
Intergovernmental Receivable	3,001,664	3,325,452	3,001,664	3,325,452
<i>Total Assets</i>	<u>\$45,180,388</u>	<u>\$99,471,537</u>	<u>\$99,377,546</u>	<u>\$45,274,379</u>
Liabilities:				
Intergovernmental Payable	\$45,180,388	\$99,471,537	\$99,377,546	\$45,274,379
<i>Total Liabilities</i>	<u>\$45,180,388</u>	<u>\$99,471,537</u>	<u>\$99,377,546</u>	<u>\$45,274,379</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2006

	Balance 01/01/06	Additions	Reductions	Balance 12/31/06
<u>S.E.O. (Southeast Ohio) Correctional Center</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$1,950,928	\$1,950,928	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$1,950,928</u>	<u>\$1,950,928</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payable	\$0	\$1,950,928	\$1,950,928	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$1,950,928</u>	<u>\$1,950,928</u>	<u>\$0</u>
<u>Law Enforcement Agency</u>				
Assets:				
Cash and Cash Equivalents	\$26,480	\$101,729	\$7,867	\$120,342
<i>Total Assets</i>	<u>\$26,480</u>	<u>\$101,729</u>	<u>\$7,867</u>	<u>\$120,342</u>
Liabilities:				
Intergovernmental Payable	\$26,480	\$101,729	\$7,867	\$120,342
<i>Total Liabilities</i>	<u>\$26,480</u>	<u>\$101,729</u>	<u>\$7,867</u>	<u>\$120,342</u>
<u>Athens-Hocking Solid Waste District Agency</u>				
Assets:				
Cash and Cash Equivalents	\$128,419	\$1,373,168	\$1,320,487	\$181,100
<i>Total Assets</i>	<u>\$128,419</u>	<u>\$1,373,168</u>	<u>\$1,320,487</u>	<u>\$181,100</u>
Liabilities:				
Intergovernmental Payable	\$128,419	\$1,373,168	\$1,320,487	\$181,100
<i>Total Liabilities</i>	<u>\$128,419</u>	<u>\$1,373,168</u>	<u>\$1,320,487</u>	<u>\$181,100</u>
<u>Insurance Agency</u>				
Assets:				
Cash and Cash Equivalents	\$121	\$1,629	\$1,750	\$0
<i>Total Assets</i>	<u>\$121</u>	<u>\$1,629</u>	<u>\$1,750</u>	<u>\$0</u>
Liabilities:				
Deposits Held and Due to Others	\$121	\$1,629	\$1,750	\$0
<i>Total Liabilities</i>	<u>\$121</u>	<u>\$1,629</u>	<u>\$1,750</u>	<u>\$0</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2006

	Balance 10/26/22	Additions	Reductions	Balance 12/31/06
<u>Payroll Agency</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$19,327,481	\$19,327,481	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$19,327,481</u>	<u>\$19,327,481</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payable	\$0	\$19,327,481	\$19,327,481	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$19,327,481</u>	<u>\$19,327,481</u>	<u>\$0</u>
<u>County Court Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$442,441	\$6,688,814	\$6,954,324	\$176,931
<i>Total Assets</i>	<u>\$442,441</u>	<u>\$6,688,814</u>	<u>\$6,954,324</u>	<u>\$176,931</u>
Liabilities:				
Interfund Payable	\$0	\$573,640	\$573,640	\$0
Intergovernmental Payable	2,122	5,414,210	5,414,971	1,361
Deposits Held and Due to Others	0	4,397	4,397	0
Undistributed Monies	440,319	696,567	961,316	175,570
<i>Total Liabilities</i>	<u>\$442,441</u>	<u>\$6,688,814</u>	<u>\$6,954,324</u>	<u>\$176,931</u>
<u>Alimony & Child Support Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$510	\$88,424	\$88,522	\$412
<i>Total Assets</i>	<u>\$510</u>	<u>\$88,424</u>	<u>\$88,522</u>	<u>\$412</u>
Liabilities:				
Intergovernmental Payable	\$510	\$88,424	\$88,522	\$412
<i>Total Liabilities</i>	<u>\$510</u>	<u>\$88,424</u>	<u>\$88,522</u>	<u>\$412</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2006

	Balance 01/01/06	Additions	Reductions	Balance 12/31/06
<u>County Sheriff Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$13,100	\$1,086,290	\$1,069,745	\$29,645
<i>Total Assets</i>	<u>\$13,100</u>	<u>\$1,086,290</u>	<u>\$1,069,745</u>	<u>\$29,645</u>
Liabilities:				
Interfund Payable	\$0	\$54,767	\$54,767	\$0
Intergovernmental Payable	0	105,444	105,444	0
Deposits Held and Due to Others	13,100	926,079	909,534	29,645
<i>Total Liabilities</i>	<u>\$13,100</u>	<u>\$1,086,290</u>	<u>\$1,069,745</u>	<u>\$29,645</u>
<u>State Fees Agency</u>				
Assets:				
Cash and Cash Equivalents	\$55,689	\$231,492	\$228,879	\$58,302
<i>Total Assets</i>	<u>\$55,689</u>	<u>\$231,492</u>	<u>\$228,879</u>	<u>\$58,302</u>
Liabilities:				
Intergovernmental Payable	\$55,689	\$231,492	\$228,879	\$58,302
<i>Total Liabilities</i>	<u>\$55,689</u>	<u>\$231,492</u>	<u>\$228,879</u>	<u>\$58,302</u>
<u>Total All Agency Funds</u>				
Assets:				
Cash and Cash Equivalents	\$4,627,000	\$96,622,544	\$96,557,696	\$4,691,848
Cash and Cash Equivalents in Segregated Accounts	456,051	7,863,528	8,112,591	206,988
Property Taxes Receivable	39,454,586	38,672,046	39,454,586	38,672,046
Special Assessments Receivable	1,073,669	1,116,580	1,073,669	1,116,580
Intergovernmental Receivable	3,135,336	3,449,412	3,135,336	3,449,412
<i>Total Assets</i>	<u>\$48,746,642</u>	<u>\$147,724,110</u>	<u>\$148,333,878</u>	<u>\$48,136,874</u>
Liabilities:				
Interfund Payable	\$0	\$628,407	\$628,407	\$0
Intergovernmental Payable	48,293,102	145,467,031	145,828,474	47,931,659
Deposits Held and Due to Others	13,221	932,105	915,681	29,645
Undistributed Monies	440,319	696,567	961,316	175,570
<i>Total Liabilities</i>	<u>\$48,746,642</u>	<u>\$147,724,110</u>	<u>\$148,333,878</u>	<u>\$48,136,874</u>

INDIVIDUAL FUND SCHEDULES

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,646,698	\$1,646,699	\$1,724,676	\$77,977
Sales Tax	4,500,000	4,500,000	4,772,148	272,148
Intergovernmental	1,689,794	1,689,794	1,768,122	78,328
Charges for Services	1,730,458	1,739,776	1,979,407	239,631
Licenses and Permits	3,500	3,500	3,862	362
Fines and Forfeitures	100,000	100,000	169,466	69,466
Interest	401,000	531,000	1,091,940	560,940
Other	435,500	435,500	438,761	3,261
Total Revenue	10,506,950	10,646,269	11,948,382	1,302,113
Expenditures:				
<i>Current:</i>				
General Government - Legislative and Executive				
Board of County Commissioners				
Salary and Wages	261,073	261,073	258,015	3,058
Fringe Benefits	55,284	55,284	52,032	3,252
Contractual Services	61,800	45,202	42,535	2,667
Supplies and Materials	8,500	8,500	7,383	1,117
Other	79,500	81,300	70,919	10,381
Total Board of County Commissioners	466,157	451,359	430,884	20,475
County Auditor				
General Office				
Salary and Wages	222,424	231,652	231,602	50
Fringe Benefits	36,390	35,853	35,853	0
Contractual Services	13,222	13,222	8,777	4,445
Supplies and Materials	6,932	7,861	6,720	1,141
Other	14,841	15,495	14,295	1,200
Total General Office	293,809	304,083	297,247	6,836
Assessing Personal Property				
Salary and Wages	11,425	2,197	2,197	0
Fringe Benefits	1,869	952	851	101
Supplies and Materials	1,400	471	471	0
Total Assessing Real Property	14,694	3,620	3,519	101
Total County Auditor	308,503	307,703	300,766	6,937

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
Treasurer				
Salary and Wages	101,141	101,591	101,400	191
Fringe Benefits	16,892	16,953	16,275	678
Contractual Services	20,565	19,669	17,615	2,054
Supplies and Materials	1,200	1,100	1,088	12
Other	3,100	3,500	3,232	268
Total Treasurer	142,898	142,813	139,610	3,203
Prosecuting Attorney				
Salary and Wages	695,079	694,091	688,980	5,111
Fringe Benefits	109,785	110,772	102,034	8,738
Supplies and Materials	4,968	4,568	4,487	81
Capital Outlay and Equipment	3,000	2,800	2,698	102
Other	104,674	68,936	68,829	107
Total Prosecuting Attorney	917,506	881,167	867,028	14,139
Board of Revision				
Supplies and Materials	500	500	0	500
Total Board of Revision	500	500	0	500
Bureau of Inspection				
Examination	69,000	69,000	62,677	6,323
Total Bureau of Inspection	69,000	69,000	62,677	6,323
Settlement Fees				
Other Expenses	37,000	33,618	33,497	121
Total Settlement Fees	37,000	33,618	33,497	121
County Planning Commission				
Other Expenses	5,888	5,888	4,388	1,500
Total County Planning Commission	5,888	5,888	4,388	1,500
Data Processing				
Salary and Wages	43,444	43,444	43,444	0
Fringe Benefits	7,108	6,954	6,900	54
Contractual Services	46,964	46,464	41,736	4,728
Supplies and Materials	10,995	10,995	10,755	240
Capital Outlay and Equipment	6,549	7,800	7,800	0
Total Data Processing	115,060	115,657	110,635	5,022

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
Board of Elections				
Salary and Wages	316,651	350,217	350,217	0
Fringe Benefits	37,133	38,215	38,215	0
Contractual Services	58,000	69,870	69,870	0
Supplies and Materials	12,000	21,492	21,492	0
Capital Outlay and Equipment	75,500	73,980	73,911	69
Other	7,500	9,404	9,404	0
Total Board of Elections	506,784	563,178	563,109	69
Recorder				
General Office				
Salary and Wages	112,279	112,279	108,427	3,852
Fringe Benefits	18,369	18,369	17,088	1,281
Contractual Services	88,421	83,813	70,154	13,659
Supplies and Materials	3,901	3,883	3,407	476
Other	2,696	2,184	2,184	0
Total General Office	225,666	220,528	201,260	19,268
Microfilm				
Salary and Wages	35,909	35,909	35,846	63
Fringe Benefits	5,896	5,896	5,642	254
Contractual Services	4,696	4,512	4,512	0
Supplies and Materials	1,052	1,052	1,051	1
Total Microfilm	47,553	47,369	47,051	318
Total Recorder	273,219	267,897	248,311	19,586
County Commissioners - Other				
Contractual Services	5,500	3,798	3,798	0
Capital Outlay and Equipment	95,000	55,634	49,998	5,636
Total County Commissioners - Other	100,500	59,432	53,796	5,636
Buildings and Grounds				
Salary and Wages	156,010	156,010	151,415	4,595
Fringe Benefits	25,648	25,648	23,499	2,149
Contractual Services	365,661	388,315	354,822	33,493
Supplies and Materials	45,000	45,172	36,915	8,257
Capital Outlay and Equipment	60,000	61,000	60,012	988
Other	14,200	14,200	10,693	3,507
Total Buildings and Grounds	666,519	690,345	637,356	52,989

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
Insurances				
Contractual Services	974,350	1,084,350	1,078,057	6,293
Other	10,000	10,000	3,991	6,009
Total Insurances	984,350	1,094,350	1,082,048	12,302
Unanticipated Emergencies				
Contractual Services	248,946	238,834	233,148	5,686
Total Unanticipated Emergencies	248,946	238,834	233,148	5,686
 Total General Government - Legislative and Executive	 4,842,830	 4,921,741	 4,767,253	 154,488
General Government - Judicial				
Court of Appeals				
Contractual Services	245	190	188	2
Supplies and Materials	3,302	3,002	3,002	0
Capital Outlay and Equipment	8,222	8,527	8,416	111
Other	125	0	0	0
Total Court of Appeals	11,894	11,719	11,606	113
Common Pleas Court				
Salary and Wages	310,409	315,353	314,842	511
Fringe Benefits	50,694	51,433	51,433	0
Contractual Services	113,300	106,157	89,967	16,190
Supplies and Materials	14,000	16,000	15,453	547
Other	7,600	10,074	8,895	1,179
Total Common Pleas Court	496,003	499,017	480,590	18,427
Law Library				
Salary and Wages	26,582	26,582	26,552	30
Fringe Benefits	4,349	4,349	4,216	133
Other	1,200	1,200	1,200	0
Total Law Library	32,131	32,131	31,968	163

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Judicial (continued)				
Juvenile Court				
Salary and Wages	351,406	346,407	339,594	6,813
Fringe Benefits	57,492	59,492	55,760	3,732
Contractual Services	6,200	6,200	4,528	1,672
Supplies and Materials	12,200	12,200	10,611	1,589
Other	100,400	102,900	76,227	26,673
Total Juvenile Court	527,698	527,199	486,720	40,479
Probate Court				
Salary and Wages	121,465	121,465	117,588	3,877
Fringe Benefits	19,881	19,881	18,833	1,048
Contractual Services	17,200	11,200	11,047	153
Supplies and Materials	4,000	4,500	4,500	0
Other	4,922	4,922	2,878	2,044
Total Probate Court	167,468	161,968	154,846	7,122
Clerk of Courts				
Salary and Wages	130,662	130,662	128,899	1,763
Fringe Benefits	21,821	21,821	20,841	980
Total Clerk of Courts	152,483	152,483	149,740	2,743
Municipal Court				
Salary and Wages	85,877	85,877	81,631	4,246
Fringe Benefits	14,110	13,711	12,996	715
Contractual Services	64,332	64,731	64,159	572
Total Municipal Court	164,319	164,319	158,786	5,533
County Commissioners - Other				
Contractual Services	611,256	631,082	597,534	33,548
Total County Commissioners - Other	611,256	631,082	597,534	33,548
 Total General Government - Judicial	 2,163,252	 2,179,918	 2,071,790	 108,128

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Public Safety				
Board of County Commissioners				
Contractual Services	0	20,221	6,065	14,156
Total Board of County Commissioners	0	20,221	6,065	14,156
Coroner				
Salary and Wages	52,227	52,259	52,259	0
Fringe Benefits	8,681	8,384	8,319	65
Contractual Services	26,733	33,404	33,404	0
Supplies and Materials	750	289	289	0
Other	9,675	3,729	3,725	4
Total Coroner	98,066	98,065	97,996	69
Sheriff				
Salary and Wages	1,089,575	1,080,593	1,060,357	20,236
Fringe Benefits	206,661	205,688	200,450	5,238
Contractual Services	84,634	87,712	86,632	1,080
Supplies and Materials	83,262	91,262	90,061	1,201
Capital Outlay and Equipment	20,340	26,230	26,185	45
Other	39,277	40,056	39,982	74
Total Sheriff	1,523,749	1,531,541	1,503,667	27,874
County Commissioners - Other				
Contractual Services	1,251,962	1,261,434	1,261,250	184
Total County Commissioners - Other	1,251,962	1,261,434	1,261,250	184
Total Public Safety	2,873,777	2,911,261	2,868,978	42,283

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Health				
Vital Statistics				
Other	1,000	1,000	772	228
Total Vital Statistics	1,000	1,000	772	228
Agriculture				
Other	247,597	247,597	247,597	0
Total Agriculture	247,597	247,597	247,597	0
Other Health				
Other	76,256	76,256	76,142	114
Total Other Health	76,256	76,256	76,142	114
County Commissioners - Other				
Contractual Services	70,000	72,500	72,209	291
Total County Commissioners - Other	70,000	72,500	72,209	291
Total Health	394,853	397,353	396,720	633
Human Services				
Soldier Relief				
Salary and Wages	91,310	88,510	88,041	469
Fringe Benefits	16,700	14,100	14,013	87
Supplies and Materials	2,500	2,254	2,242	12
Capital Outlay and Equipment	2,800	2,600	2,600	0
Other	264,247	269,745	269,226	519
Total Soldier Relief	377,557	377,209	376,122	1,087
Memorial Day Expense				
Supplies and Materials	21,000	20,941	20,941	0
Total Memorial Day Expense	21,000	20,941	20,941	0
Total Human Services	398,557	398,150	397,063	1,087
Conservation & Recreation				
Board of County Commissioners				
Other	11,000	11,000	3,674	7,326
Total Board of County Commissioners	11,000	11,000	3,674	7,326
Total Conservation & Recreation	11,000	11,000	3,674	7,326

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Total Expenditures	10,684,269	10,819,423	10,505,478	313,945
Excess of Revenues Over (Under) Expenditures	(177,319)	(173,154)	1,442,904	1,616,058
Other Financing Sources (Uses):				
Sale of Capital Assets	2,000	2,000	1,400	(600)
Advances - In	23,500	51,100	22,500	(28,600)
Advances - Out	(1,000)	(1,000)	(1,000)	0
Transfers - Out	(957,784)	(1,041,692)	(1,026,016)	15,676
Total Other Financing Sources (Uses)	(933,284)	(989,592)	(1,003,116)	(13,524)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,110,603)	(1,162,746)	439,788	1,602,534
Fund Balances (Deficit) at Beginning of Year	1,110,330	1,110,330	1,110,330	0
Prior Year Encumbrances Appropriated	52,416	52,416	52,416	0
Fund Balances (Deficit) at End of Year	<u>\$52,143</u>	<u>\$0</u>	<u>\$1,602,534</u>	<u>\$1,602,534</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$13,850,000	\$13,744,052	\$12,295,161	(\$1,448,891)
Other	5,000	5,000	13,013	8,013
Total Revenue	13,855,000	13,749,052	12,308,174	(1,440,878)
Expenditures:				
<i>Current:</i>				
Human Services				
Administration				
Salary and Wages	2,380,000	2,372,000	2,371,941	59
Fringe Benefits	1,112,460	1,092,460	1,079,390	13,070
Contractual Services	450,000	759,665	756,655	3,010
Supplies and Materials	115,000	155,000	143,232	11,768
Equipment	55,000	55,000	17,191	37,809
Other	1,090,000	1,160,000	1,106,035	53,965
Total Administration	5,202,460	5,594,125	5,474,444	119,681
Social Services				
Salary and Wages	1,900,000	1,953,900	1,881,294	72,606
Fringe Benefits	917,300	940,300	937,055	3,245
Contractual Services	4,607,500	4,269,614	4,136,262	133,352
Supplies and Materials	25,000	25,000	22,010	2,990
Equipment	5,000	5,000	419	4,581
Other	466,000	479,500	424,210	55,290
Total Social Services	7,920,800	7,673,314	7,401,250	272,064
Total Expenditures	13,123,260	13,267,439	12,875,694	391,745
Excess of Revenues Over (Under) Expenditures	731,740	481,613	(567,520)	(1,049,133)
Other Financing Sources (Uses):				
Transfers - In	350,000	355,613	228,113	(127,500)
Total Other Financing Sources (Uses)	350,000	355,613	228,113	(127,500)

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,081,740	837,226	(339,407)	(1,176,633)
Fund Balances (Deficit) at Beginning of Year	1,596,973	1,596,973	1,596,973	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$2,678,713</u></u>	<u><u>\$2,434,199</u></u>	<u><u>\$1,257,566</u></u>	<u><u>(\$1,176,633)</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Road (MVGT) Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$4,500,000	\$4,500,000	\$4,285,856	(\$214,144)
Charges for Services	2,000	2,000	596	(1,404)
Fines and Forfeitures	25,000	25,000	61,545	36,545
Interest	11,000	11,000	2,877	(8,123)
Other	22,000	22,000	285,849	263,849
Total Revenue	4,560,000	4,560,000	4,636,723	76,723
Expenditures:				
<i>Current:</i>				
Public Works				
County Engineer				
Salary and Wages	236,005	246,252	238,583	7,669
Fringe Benefits	119,000	106,600	78,809	27,791
Contractual Services	162,000	248,410	190,299	58,111
Supplies and Materials	10,000	9,550	9,550	0
Equipment	10,000	6,905	6,905	0
Other	85,000	82,563	57,039	25,524
Total County Engineer	622,005	700,280	581,185	119,095
Road				
Salary and Wages	1,000,000	996,753	950,934	45,819
Fringe Benefits	590,000	602,400	565,953	36,447
Supplies and Materials	500,000	499,826	499,826	0
Equipment	168,000	267,000	267,000	0
Other	350,000	456,933	418,226	38,707
Total Road	2,608,000	2,822,912	2,701,939	120,973
Bridge				
Contractual Services	1,200,000	1,438,834	1,243,933	194,901
Supplies and Materials	30,000	28,780	28,780	0
Equipment	1,000	0	0	0
Other	50,000	10,000	10,000	0
Total Bridge	1,281,000	1,477,614	1,282,713	194,901
Total Public Works	4,511,005	5,000,806	4,565,837	434,969

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Road (MVGT) Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
<i>Debt Service:</i>				
Principal Retirement	36,000	36,715	36,715	0
Interest and Fiscal Charges	4,000	3,381	3,381	0
Total Debt Service	40,000	40,096	40,096	0
Total Expenditures	4,551,005	5,040,902	4,605,933	434,969
Excess of Revenues Over (Under) Expenditures	8,995	(480,902)	30,790	511,692
Other Financing Sources (Uses):				
Transfers - In	0	289,898	289,898	0
Total Other Financing Sources (Uses)	0	289,898	289,898	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	8,995	(191,004)	320,688	511,692
Fund Balances (Deficit) at Beginning of Year	335,665	335,665	335,665	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u><u>\$344,660</u></u>	<u><u>\$144,661</u></u>	<u><u>\$656,353</u></u>	<u><u>\$511,692</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) - and Actual
Children Services Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,036,283	\$3,036,283	\$3,310,398	\$274,115
Intergovernmental	3,071,163	3,375,720	3,400,438	24,718
Charges for Services	940,000	940,000	969,680	29,680
Other	83,000	48,958	521,799	472,841
Total Revenue	7,130,446	7,400,961	8,202,315	801,354
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	2,431,100	2,434,283	2,365,358	68,925
Fringe Benefits	1,095,035	1,047,044	942,334	104,710
Contractual Services	2,013,136	785,675	679,320	106,355
Supplies and Materials	38,529	44,711	43,454	1,257
Capital Outlay and Equipment	137,274	120,822	44,285	76,537
Other	1,340,601	3,036,206	2,604,253	431,953
Total Expenditures	7,055,675	7,468,741	6,679,004	789,737
Excess of Revenues Over (Under) Expenditures	74,771	(67,780)	1,523,311	1,591,091
Fund Balances (Deficit) at Beginning of Year	353,377	353,377	353,377	0
Prior Year Encumbrances Appropriated	214,590	214,590	214,590	0
Fund Balances (Deficit) at End of Year	<u>\$642,738</u>	<u>\$500,187</u>	<u>\$2,091,278</u>	<u>\$1,591,091</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) - and Actual
MR/DD (Beacon School) Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,856,077	\$3,856,077	\$4,197,511	\$341,434
Intergovernmental	2,100,691	2,100,691	1,992,639	(108,052)
Charges for Services	368,000	368,000	459,933	91,933
Other	81,500	81,500	98,371	16,871
Total Revenue	6,406,268	6,406,268	6,748,454	342,186
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	3,143,799	3,143,799	3,082,668	61,131
Fringe Benefits	1,546,395	1,440,395	1,409,221	31,174
Contractual Services	634,892	490,526	434,819	55,707
Supplies and Materials	184,500	209,089	199,484	9,605
Equipment	125,175	256,050	253,795	2,255
Other	454,610	547,977	453,725	94,252
Total Expenditures	6,089,371	6,087,836	5,833,712	254,124
Excess of Revenues Over (Under) Expenditures	316,897	318,432	914,742	596,310
Other Financing Sources (Uses):				
Transfers - In	0	0	61,103	61,103
Transfers - Out	(20,000)	(250,000)	(250,000)	0
Total Other Financing Sources (Uses)	(20,000)	(250,000)	(188,897)	61,103
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	296,897	68,432	725,845	657,413
Fund Balances (Deficit) at Beginning of Year	3,926,276	3,926,276	3,926,276	0
Prior Year Encumbrances Appropriated	145,944	145,944	145,944	0
Fund Balances (Deficit) at End of Year	\$4,369,117	\$4,140,652	\$4,798,065	\$657,413

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ambulance Service Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,375,008	\$1,375,008	\$1,507,363	\$132,355
Intergovernmental	249,736	249,736	186,620	(63,116)
Other	0	0	23	23
Total Revenue	1,624,744	1,624,744	1,694,006	69,262
Expenditures:				
<i>Current:</i>				
Health				
Contractual Services	1,700,000	1,912,566	1,861,387	51,179
Other	36,000	36,000	34,402	1,598
Total Expenditures	1,736,000	1,948,566	1,895,789	52,777
Excess of Revenues Over (Under) Expenditures	(111,256)	(323,822)	(201,783)	122,039
Fund Balances (Deficit) at Beginning of Year	1,257,629	1,257,629	1,257,629	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$1,146,373	\$933,807	\$1,055,846	\$122,039

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges For Services	\$7,500	\$7,500	\$8,096	\$596
Licenses and Permits	96,000	96,000	90,812	(5,188)
Fines and Forfeitures	2,600	2,600	4,483	1,883
Other	2,150	2,250	1,054	(1,196)
Total Revenue	108,250	108,350	104,445	(3,905)
Expenditures:				
<i>Current:</i>				
Health				
Salary and Wages	40,900	41,288	41,288	0
Fringe Benefits	25,030	29,574	29,181	393
Contractual Services	2,000	2,000	778	1,222
Supplies and Materials	13,000	14,000	11,324	2,676
Other	32,000	39,553	26,419	13,134
Total Expenditures	112,930	126,415	108,990	17,425
Excess of Revenues Over (Under) Expenditures	(4,680)	(18,065)	(4,545)	13,520
Other Financing Sources (Uses):				
Transfers - In	0	27,600	27,600	0
Total Other Financing Sources (Uses)	0	27,600	27,600	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(4,680)	9,535	23,055	13,520
Fund Balances (Deficit) at Beginning of Year	10,541	10,541	10,541	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,861</u>	<u>\$20,076</u>	<u>\$33,596</u>	<u>\$13,520</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Donations Fund
For the Year Ended December 31, 2006

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$1,700,000	\$1,700,000	\$1,297,219	(\$402,781)
Charges for Services	150,000	150,000	314,640	164,640
<i>Total Revenue</i>	1,850,000	1,850,000	1,611,859	(238,141)
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	705,000	697,000	682,669	14,331
Fringe Benefits	338,150	346,550	340,777	5,773
Contractual Services	395,000	463,486	450,524	12,962
Other	270,000	158,886	129,114	29,772
<i>Total Expenditures</i>	1,708,150	1,665,922	1,603,084	62,838
Excess of Revenues Over (Under) Expenditures	141,850	184,078	8,775	(175,303)
Fund Balances (Deficit) at Beginning of Year	56,251	56,251	56,251	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$198,101</u>	<u>\$240,329</u>	<u>\$65,026</u>	<u>(\$175,303)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$4,500	\$4,500	\$4,782	\$282
<i>Total Revenues</i>	4,500	4,500	4,782	282
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	0	11,274	2,697	8,577
<i>Total Expenditures</i>	0	11,274	2,697	8,577
Excess of Revenues Over (Under) Expenditures	4,500	(6,774)	2,085	8,859
Fund Balances (Deficit) at Beginning of Year	6,774	6,774	6,774	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$11,274</u>	<u>\$0</u>	<u>\$8,859</u>	<u>\$8,859</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$404,000	\$404,000	\$507,933	\$103,933
Other	0	0	391	391
Total Revenue	404,000	404,000	508,324	104,324
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	135,000	155,000	152,180	2,820
Fringe Benefits	74,578	80,044	79,981	63
Contractual Services	378,422	372,956	325,370	47,586
Supplies and Materials	5,500	5,500	1,834	3,666
Capital Outlay	9,000	9,000	7,006	1,994
Other	7,700	7,700	5,386	2,314
Total Expenditures	610,200	630,200	571,757	58,443
Excess of Revenues Over (Under) Expenditures	(206,200)	(226,200)	(63,433)	162,767
Fund Balances (Deficit) at Beginning of Year	619,383	619,383	619,383	0
Prior Year Encumbrances Appropriated	200	200	200	0
Fund Balances (Deficit) at End of Year	<u>\$413,383</u>	<u>\$393,383</u>	<u>\$556,150</u>	<u>\$162,767</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
GIS Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$22,500	\$17,500	\$17,500	\$0
Other	57,500	22,500	7,556	(14,944)
Total Revenue	80,000	40,000	25,056	(14,944)
Expenditures:				
<i>Current:</i>				
Public Works				
Salary and Wages	25,000	25,000	25,000	0
Fringe Benefits	5,000	5,000	4,025	975
Contractual Services	60,000	60,000	0	60,000
Total Expenditures	90,000	90,000	29,025	60,975
Excess of Revenues Over (Under) Expenditures	(10,000)	(50,000)	(3,969)	46,031
Fund Balances (Deficit) at Beginning of Year	80,592	80,592	80,592	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$70,592</u>	<u>\$30,592</u>	<u>\$76,623</u>	<u>\$46,031</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Planner Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$44,000	\$44,000	\$44,165	\$165
Other	10,100	100	283	183
Total Revenue	54,100	44,100	44,448	348
Expenditures:				
<i>Current:</i>				
Public Works				
Salary and Wages	93,300	93,300	90,418	2,882
Fringe Benefits	34,440	34,440	33,053	1,387
Contractual Services	24,200	24,200	10,804	13,396
Supplies and Materials	3,500	3,500	3,273	227
Capital Outlay	3,126	3,126	427	2,699
Other	4,000	4,000	1,754	2,246
Total Expenditures	162,566	162,566	139,729	22,837
Excess of Revenues Over (Under) Expenditures	(108,466)	(118,466)	(95,281)	23,185
Other Financing Sources (Uses):				
Transfers - In	80,000	99,500	99,500	0
Total Other Financing Sources (Uses)	80,000	99,500	99,500	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(28,466)	(18,966)	4,219	23,185
Fund Balances (Deficit) at Beginning of Year	29,106	29,106	29,106	0
Prior Year Encumbrances Appropriated	126	126	126	0
Fund Balances (Deficit) at End of Year	<u>\$766</u>	<u>\$10,266</u>	<u>\$33,451</u>	<u>\$23,185</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Emergency Management Agency Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$36,000	\$36,000	\$32,023	(\$3,977)
Other	5,000	5,261	684	(4,577)
Total Revenue	41,000	41,261	32,707	(8,554)
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	31,622	30,813	30,420	393
Fringe Benefits	18,564	17,407	14,275	3,132
Contractual Services	1,300	1,502	662	840
Supplies and Materials	4,400	10,441	5,131	5,310
Capital Outlay	8,000	6,134	1,814	4,320
Other	11,020	12,688	11,346	1,342
Total Expenditures	74,906	78,985	63,648	15,337
Excess of Revenues Over (Under) Expenditures	(33,906)	(37,724)	(30,941)	6,783
Other Financing Sources (Uses):				
Transfers - In	36,000	36,000	35,357	(643)
Total Other Financing Sources (Uses)	36,000	36,000	35,357	(643)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	2,094	(1,724)	4,416	6,140
Fund Balances (Deficit) at Beginning of Year	13,785	13,785	13,785	0
Prior Year Encumbrances Appropriated	670	670	670	0
Fund Balances (Deficit) at End of Year	<u>\$16,549</u>	<u>\$12,731</u>	<u>\$18,871</u>	<u>\$6,140</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DRETAC Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$77,000	\$77,000	\$132,911	\$55,911
Other	0	0	4,071	4,071
Total Revenues	77,000	77,000	136,982	59,982
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Treasurer				
Salary and Wages	41,068	41,069	41,069	0
Fringe Benefits	25,037	25,038	24,410	628
Contractual Services	6,000	9,000	6,966	2,034
Capital Outlay	1,000	1,000	588	412
Other	2,300	2,299	647	1,652
Total Treasurer	75,405	78,406	73,680	4,726
Prosecuting Attorney				
Salary and Wages	47,283	47,283	46,980	303
Fringe Benefits	8,583	8,582	6,935	1,647
Supplies and Materials	1,000	900	574	326
Capital Outlay	5,000	5,000	3,809	1,191
Other	8,000	8,100	8,087	13
Total Prosecuting Attorney	69,866	69,865	66,385	3,480
Total Expenditures	145,271	148,271	140,065	8,206
Excess of Revenues Over (Under) Expenditures	(68,271)	(71,271)	(3,083)	68,188
Fund Balances (Deficit) at Beginning of Year	119,566	119,566	119,566	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$51,295</u>	<u>\$48,295</u>	<u>\$116,483</u>	<u>\$68,188</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Treasurer's Prepayment Interest Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$800	\$800	\$1,349	\$549
<i>Total Revenue</i>	800	800	1,349	549
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Contractual Services	2,500	2,500	995	1,505
Other	3,000	3,000	1,651	1,349
<i>Total Expenditures</i>	5,500	5,500	2,646	2,854
Excess of Revenues Over (Under) Expenditures	(4,700)	(4,700)	(1,297)	3,403
Fund Balances (Deficit) at Beginning of Year	6,710	6,710	6,710	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,010</u>	<u>\$2,010</u>	<u>\$5,413</u>	<u>\$3,403</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$0	\$2,213	\$7,300	\$5,087
Licenses and Permits	6,500	6,500	5,950	(550)
<i>Total Revenue</i>	6,500	8,713	13,250	4,537
Expenditures:				
<i>Current:</i>				
Health				
Other	0	13,540	13,540	0
<i>Total Expenditures</i>	0	13,540	13,540	0
Excess of Revenues Over (Under) Expenditures	6,500	(4,827)	(290)	4,537
Fund Balances (Deficit) at Beginning of Year	5,414	5,414	5,414	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$11,914</u>	<u>\$587</u>	<u>\$5,124</u>	<u>\$4,537</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate/Juvenile Computerization Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$4,500	\$14,500	\$13,005	(\$1,495)
<i>Total Revenue</i>	4,500	14,500	13,005	(1,495)
Expenditures:				
<i>Current:</i>				
General Government-Judicial Equipment	0	15,890	15,505	385
<i>Total Expenditures</i>	0	15,890	15,505	385
Excess of Revenues Over (Under) Expenditures	4,500	(1,390)	(2,500)	(1,110)
Fund Balances (Deficit) at Beginning of Year	11,390	11,390	11,390	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$15,890</u>	<u>\$10,000</u>	<u>\$8,890</u>	<u>(\$1,110)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate/Juvenile Computer Legal Research Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$4,400	\$4,400	\$3,963	(\$437)
<i>Total Revenue</i>	4,400	4,400	3,963	(437)
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	0	9,500	6,677	2,823
<i>Total Expenditures</i>	0	9,500	6,677	2,823
Excess of Revenues Over (Under) Expenditures	4,400	(5,100)	(2,714)	2,386
Fund Balances (Deficit) at Beginning of Year	5,868	5,868	5,868	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$10,268</u>	<u>\$768</u>	<u>\$3,154</u>	<u>\$2,386</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Common Pleas Computerization Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$16,000	\$16,000	\$32,395	\$16,395
<i>Total Revenue</i>	16,000	16,000	32,395	16,395
Expenditures:				
<i>Current:</i>				
General Government-Judicial Equipment	0	8,000	8,000	0
<i>Total Expenditures</i>	0	8,000	8,000	0
Excess of Revenues Over (Under) Expenditures	16,000	8,000	24,395	16,395
Fund Balances (Deficit) at Beginning of Year	70,431	70,431	70,431	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$86,431</u>	<u>\$78,431</u>	<u>\$94,826</u>	<u>\$16,395</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Common Pleas Computer Legal Research Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,000	\$2,000	\$2,435	\$435
<i>Total Revenue</i>	2,000	2,000	2,435	435
Expenditures				
<i>Current:</i>				
General Government-Judicial				
Other	0	2,300	2,242	58
<i>Total Expenditures</i>	0	2,300	2,242	58
Excess of Revenues Over (Under) Expenditures	2,000	(300)	193	377
Fund Balances (Deficit) at Beginning of Year	2,822	2,822	2,822	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,822</u>	<u>\$2,522</u>	<u>\$3,015</u>	<u>\$377</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Special Projects Common Pleas Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$4,000	\$4,000	\$5,631	\$1,631
<i>Total Revenue</i>	4,000	4,000	5,631	1,631
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	0	9,500	7,152	2,348
<i>Total Expenditures</i>	0	9,500	7,152	2,348
Excess of Revenues Over (Under) Expenditures	4,000	(5,500)	(1,521)	3,979
Fund Balances (Deficit) at Beginning of Year	9,029	9,029	9,029	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$13,029</u>	<u>\$3,529</u>	<u>\$7,508</u>	<u>\$3,979</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate Court Projects Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$7,000	\$7,000	\$7,325	\$325
<i>Total Revenue</i>	7,000	7,000	7,325	325
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	0	29,000	0	29,000
<i>Total Expenditures</i>	0	29,000	0	29,000
Excess of Revenues Over (Under) Expenditures	7,000	(22,000)	7,325	29,325
Fund Balances (Deficit) at Beginning of Year	22,586	22,586	22,586	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$29,586</u>	<u>\$586</u>	<u>\$29,911</u>	<u>\$29,325</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Juvenile Tobacco Intervention Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$3,000	\$3,000	\$2,115	(\$885)
<i>Total Revenue</i>	3,000	3,000	2,115	(885)
Expenditures:				
<i>Current:</i>				
Health				
Other	0	10,000	0	10,000
<i>Total Expenditures</i>	0	10,000	0	10,000
Excess of Revenues Over (Under) Expenditures	3,000	(7,000)	2,115	9,115
Fund Balances (Deficit) at Beginning of Year	8,610	8,610	8,610	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$11,610</u>	<u>\$1,610</u>	<u>\$10,725</u>	<u>\$9,115</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
BCI Fingerprint Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$1,500	\$2,525	\$3,430	\$905
<i>Total Revenue</i>	1,500	2,525	3,430	905
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	0	3,114	3,060	54
<i>Total Expenditures</i>	0	3,114	3,060	54
Excess of Revenues Over (Under) Expenditures	1,500	(589)	370	959
Fund Balances (Deficit) at Beginning of Year	589	589	589	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,089</u>	<u>\$0</u>	<u>\$959</u>	<u>\$959</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Concealed Carry Weapons Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$3,500	\$3,500	\$2,760	(\$740)
<i>Total Revenue</i>	3,500	3,500	2,760	(740)
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	0	8,712	1,580	7,132
<i>Total Expenditures</i>	0	8,712	1,580	7,132
Excess of Revenues Over (Under) Expenditures	3,500	(5,212)	1,180	6,392
Fund Balances (Deficit) at Beginning of Year	6,272	6,272	6,272	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$9,772</u>	<u>\$1,060</u>	<u>\$7,452</u>	<u>\$6,392</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Sheriff's Grant Projects Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$34,000	\$34,000	\$33,224	(\$776)
Total Revenue	34,000	34,000	33,224	(776)
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	36,000	34,676	32,892	1,784
Fringe Benefits	0	6,526	6,433	93
Total Expenditures	36,000	41,202	39,325	1,877
Excess of Revenues Over (Under) Expenditures	(2,000)	(7,202)	(6,101)	1,101
Other Financing Sources (Uses):				
Advances - In	0	0	179	179
Advances - Out	0	(179)	(179)	0
Total Other Financing Sources (Uses)	0	(179)	0	179
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,000)	(7,381)	(6,101)	1,280
Fund Balances (Deficit) at Beginning of Year	10,895	10,895	10,895	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$8,895</u>	<u>\$3,514</u>	<u>\$4,794</u>	<u>\$1,280</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$100	\$100	\$75	(\$25)
Total Revenue	100	100	75	(25)
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	0	1,903	0	1,903
Total Expenditures	0	1,903	0	1,903
Excess of Revenues Over (Under) Expenditures	100	(1,803)	75	1,878
Fund Balances (Deficit) at Beginning of Year	1,828	1,828	1,828	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,928</u>	<u>\$25</u>	<u>\$1,903</u>	<u>\$1,878</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
D.U.I. Enforcement and Education Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$500	\$500	\$125	(\$375)
Total Revenue	500	500	125	(375)
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	450	450	0	450
Total Expenditures	450	450	0	450
Excess of Revenues Over (Under) Expenditures	50	50	125	75
Fund Balances (Deficit) at Beginning of Year	670	670	670	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$720</u>	<u>\$720</u>	<u>\$795</u>	<u>\$75</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$7,500	\$6,130	\$27,176	\$21,046
Other	0	0	2,000	2,000
Total Revenue	7,500	6,130	29,176	23,046
Expenditures:				
<i>Current:</i>				
Public Safety				
Sheriff				
Other	11,300	21,270	16,121	5,149
Total Sheriff	11,300	21,270	16,121	5,149
Prosecuting Attorney				
Other	5,000	5,000	4,603	397
Total Prosecuting Attorney	5,000	5,000	4,603	397
Total Expenditures	16,300	26,270	20,724	5,546
Excess of Revenues Over (Under) Expenditures	(8,800)	(20,140)	8,452	28,592
Other Financing Sources (Uses):				
Advances - In	0	1,370	1,370	0
Advances - Out	0	(179)	(179)	0
Total Other Financing Sources (Uses)	0	1,191	1,191	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(8,800)	(18,949)	9,643	28,592
Fund Balances (Deficit) at Beginning of Year	29,200	29,200	29,200	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$20,400</u>	<u>\$10,251</u>	<u>\$38,843</u>	<u>\$28,592</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Diversions - Prosecuting Attorney Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$7,000	\$7,000	\$19,201	\$12,201
<i>Total Revenue</i>	7,000	7,000	19,201	12,201
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	5,309	6,250	6,250	0
Fringe Benefits	963	1,036	1,036	0
Other	2,000	986	307	679
<i>Total Expenditures</i>	8,272	8,272	7,593	679
Excess of Revenues Over (Under) Expenditures	(1,272)	(1,272)	11,608	12,880
Fund Balances (Deficit) at Beginning of Year	32,956	32,956	32,956	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$31,684</u>	<u>\$31,684</u>	<u>\$44,564</u>	<u>\$12,880</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Title Administration Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$180,000	\$180,000	\$216,778	\$36,778
Interest	0	0	817	817
Other	0	0	372	372
Total Revenue	180,000	180,000	217,967	37,967
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	132,031	132,431	132,320	111
Fringe Benefits	52,916	63,516	59,351	4,165
Contractual Services	34,000	34,000	33,937	63
Supplies and Materials	26,000	26,000	24,022	1,978
Other	34,051	34,051	19,643	14,408
Total Expenditures	278,998	289,998	269,273	20,725
Excess of Revenues Over (Under) Expenditures	(98,998)	(109,998)	(51,306)	58,692
Fund Balances (Deficit) at Beginning of Year	128,066	128,066	128,066	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$29,068</u>	<u>\$18,068</u>	<u>\$76,760</u>	<u>\$58,692</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Recorder Equipment Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$25,000	\$25,000	\$33,384	\$8,384
<i>Total Revenue</i>	25,000	25,000	33,384	8,384
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	40,000	40,000	39,547	453
<i>Total Expenditures</i>	40,000	40,000	39,547	453
Excess of Revenues Over (Under) Expenditures	(15,000)	(15,000)	(6,163)	8,837
Fund Balances (Deficit) at Beginning of Year	50,777	50,777	50,777	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$35,777</u>	<u>\$35,777</u>	<u>\$44,614</u>	<u>\$8,837</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Project Lifesaver Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$500	\$1,202	\$702
<i>Total Revenue</i>	0	500	1,202	702
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive Equipment	0	500	8	492
<i>Total Expenditures</i>	0	500	8	492
Excess of Revenues Over (Under) Expenditures	0	0	1,194	1,194
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$1,194</u>	<u>\$1,194</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
T.B. Hospital Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$137,043	\$137,043	\$150,660	\$13,617
Intergovernmental	25,208	25,208	18,750	(6,458)
Other	0	0	2	2
Total Revenue	162,251	162,251	169,412	7,161
Expenditures:				
<i>Current:</i>				
Health				
Contractual Services	477,120	475,303	115,371	359,932
Other	6,250	6,950	5,157	1,793
Total Expenditures	483,370	482,253	120,528	361,725
Excess of Revenues Over (Under) Expenditures	(321,119)	(320,002)	48,884	368,886
Fund Balances (Deficit) at Beginning of Year	522,689	522,689	522,689	0
Prior Year Encumbrances Appropriated	3,420	3,420	3,420	0
Fund Balances (Deficit) at End of Year	<u>\$204,990</u>	<u>\$206,107</u>	<u>\$574,993</u>	<u>\$368,886</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Senior Citizens Levy Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$419,574	\$419,574	\$466,221	\$46,647
Intergovernmental	115,749	115,749	54,138	(61,611)
Other	0	0	6	6
Total Revenue	535,323	535,323	520,365	(14,958)
Expenditures:				
<i>Current:</i>				
Human Services				
Other	0	600,205	576,457	23,748
Total Expenditures	0	600,205	576,457	23,748
Excess of Revenues Over (Under) Expenditures	535,323	(64,882)	(56,092)	8,790
Fund Balances (Deficit) at Beginning of Year	107,874	107,874	107,874	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$643,197</u>	<u>\$42,992</u>	<u>\$51,782</u>	<u>\$8,790</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
MR/DD Medicaid Risk Fund
For the Year Ended December 31, 2006

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
911 Emergency Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales Tax	\$1,064,195	\$1,064,195	\$1,192,850	\$128,655
Other	0	0	45,586	45,586
Total Revenue	1,064,195	1,064,195	1,238,436	174,241
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	595,369	595,369	565,024	30,345
Fringe Benefits	245,795	245,795	233,649	12,146
Contractual Services	81,870	75,870	61,738	14,132
Supplies and Materials	17,082	22,413	19,003	3,410
Capital Outlay	141,620	129,500	108,632	20,868
Other	94,916	141,730	130,484	11,246
Total Expenditures	1,176,652	1,210,677	1,118,530	92,147
Excess of Revenues Over (Under) Expenditures	(112,457)	(146,482)	119,906	266,388
Fund Balances (Deficit) at Beginning of Year	518,980	518,980	518,980	0
Prior Year Encumbrances Appropriated	79,503	79,503	79,503	0
Fund Balances (Deficit) at End of Year	<u>\$486,026</u>	<u>\$452,001</u>	<u>\$718,389</u>	<u>\$266,388</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Bikeway Maintenance Fund
For the Year Ended December 31, 2006

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DUI Grant Fund
For the Year Ended December 31, 2006

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
ACENET Revolving Loan Fund
For the Year Ended December 31, 2006

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
CDBG Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$1,019,193	\$1,505,450	\$910,722	(\$594,728)
Total Revenue	1,019,193	1,505,450	910,722	(594,728)
Expenditures:				
<i>Current:</i>				
Public Works				
Contractual Services	0	907,832	907,420	412
Total Expenditures	0	907,832	907,420	412
Excess of Revenues Over (Under) Expenditures	1,019,193	597,618	3,302	(594,316)
Fund Balances (Deficit) at Beginning of Year	34,009	34,009	34,009	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,053,202</u>	<u>\$631,627</u>	<u>\$37,311</u>	<u>(\$594,316)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
CD Revolving Loan Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$24,799	\$24,799
Other	0	0	178	178
Total Revenue	0	0	24,977	24,977
Expenditures:				
<i>Current:</i>				
Economic Development and Assistance				
Contract Services	0	30,000	13,883	16,117
Loan Repayment	0	165,000	165,000	0
Other	0	200,000	200,000	0
Total Expenditures	0	395,000	378,883	16,117
Excess of Revenues Over (Under) Expenditures	0	(395,000)	(353,906)	41,094
Other Financing Sources (Uses):				
Loan Paybacks	0	0	46,679	46,679
Total Other Financing Sources (Uses)	0	0	46,679	46,679
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(395,000)	(307,227)	87,773
Fund Balances (Deficit) at Beginning of Year	513,915	513,915	513,915	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$513,915</u>	<u>\$118,915</u>	<u>\$206,688</u>	<u>\$87,773</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
WIA Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$686,000	\$1,048,000	\$785,762	(\$262,238)
Other	0	0	33	33
Total Revenue	686,000	1,048,000	785,795	(262,205)
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	626,000	773,064	750,973	22,091
Other	60,000	60,000	17,554	42,446
Total Expenditures	686,000	833,064	768,527	64,537
Excess of Revenues Over (Under) Expenditures	0	214,936	17,268	(197,668)
Fund Balances (Deficit) at Beginning of Year	57,269	57,269	57,269	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$57,269</u>	<u>\$272,205</u>	<u>\$74,537</u>	<u>(\$197,668)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
FEMA Grant Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$79,168	\$79,168	\$0
<i>Total Revenue</i>	0	79,168	79,168	0
Expenditures:				
<i>Current:</i>				
Public Works				
Contractual Services	0	84,412	84,412	0
<i>Total Expenditures</i>	0	84,412	84,412	0
Excess of Revenues Over (Under) Expenditures	0	(5,244)	(5,244)	0
Other Financing Sources (Uses):				
Transfers - Out	0	(289,897)	(289,897)	0
<i>Total Other Financing Sources (Uses)</i>	0	(289,897)	(289,897)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(295,141)	(295,141)	0
Fund Balances (Deficit) at Beginning of Year	295,141	295,141	295,141	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$295,141</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
FEMA Reimbursement Grant Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,729	4,729	4,729	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,729</u>	<u>\$4,729</u>	<u>\$4,729</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Emergency Relief and Cleanup Grant Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$5,000	\$5,000	\$0	(\$5,000)
Other	8,000	8,000	0	8,000
Total Revenue	13,000	13,000	0	3,000
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	7,000	3,679	1,496	2,183
Other	10,054	6,733	2,128	4,605
Total Expenditures	17,054	10,412	3,624	6,788
Excess of Revenues Over (Under) Expenditures	(4,054)	2,588	(3,624)	7,605
Fund Balances (Deficit) at Beginning of Year	13,733	13,733	13,733	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$9,679	\$16,321	\$10,109	\$7,605

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
EMA DOJ Grants Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$175,246	\$179,781	\$174,144	(\$5,637)
Total Revenue	175,246	179,781	174,144	(5,637)
Expenditures:				
<i>Current:</i>				
Public Safety				
Capital Outlay	0	191,070	183,109	7,961
Other	0	9,800	7,642	2,158
Total Expenditures	0	200,870	190,751	10,119
Excess of Revenues Over (Under) Expenditures	175,246	(21,089)	(16,607)	4,482
Fund Balances (Deficit) at Beginning of Year	26,984	26,984	26,984	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$202,230</u>	<u>\$5,895</u>	<u>\$10,377</u>	<u>\$4,482</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
EMA FEMA Grant Fund
For the Year Ended December 31, 2006

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Pre-disaster Mitigation Grant Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Transfers - Out	0	(19,500)	(19,500)	0
Total Other Financing Sources (Uses)	0	(19,500)	(19,500)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(19,500)	(19,500)	0
Fund Balances (Deficit) at Beginning of Year	19,500	19,500	19,500	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$19,500</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Help America Vote Act Grant Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$22,849	\$22,852	\$3
Total Revenue	0	22,849	22,852	3
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Fringe Benefits	0	43	43	0
Other	0	35,941	35,941	0
Total Expenditures	0	35,984	35,984	0
Excess of Revenues Over (Under) Expenditures	0	(13,135)	(13,132)	3
Fund Balances (Deficit) at Beginning of Year	13,135	13,135	13,135	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$13,135</u>	<u>\$0</u>	<u>\$3</u>	<u>\$3</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
TASC Grant Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$259	\$259
<i>Total Revenue</i>	0	0	259	259
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	259	259
Fund Balances (Deficit) at Beginning of Year	8,774	8,774	8,774	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$8,774</u>	<u>\$8,774</u>	<u>\$9,033</u>	<u>\$259</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
TASC Athens County Municipal Drug Court Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$24	\$24
<i>Total Revenue</i>	0	0	24	24
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	24	24
Fund Balances (Deficit) at Beginning of Year	4,544	4,544	4,544	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,544</u>	<u>\$4,544</u>	<u>\$4,568</u>	<u>\$24</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Litter Control Fund
For the Year Ended December 31, 2006

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Local Emergency Planning Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$13,178	\$13,178	\$12,296	(\$882)
Total Revenue	13,178	13,178	12,296	(882)
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	0	5,000	0	5,000
Materials and Supplies	0	1,000	0	1,000
Other	0	33,635	328	33,307
Total Expenditures	0	39,635	328	39,307
Excess of Revenues Over (Under) Expenditures	13,178	(26,457)	11,968	38,425
Fund Balances (Deficit) at Beginning of Year	27,339	27,339	27,339	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$40,517</u>	<u>\$882</u>	<u>\$39,307</u>	<u>\$38,425</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Recycle Ohio Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$118	\$118
Total Revenue	0	0	118	118
Expenditures:				
<i>Current:</i>				
Health				
Fringe Benefits	0	763	763	0
Total Expenditures	0	763	763	0
Excess of Revenues Over (Under) Expenditures	0	(763)	(645)	118
Fund Balances (Deficit) at Beginning of Year	1,271	1,271	1,271	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,271</u>	<u>\$508</u>	<u>\$626</u>	<u>\$118</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate Court Mental Illness Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$60,000	\$60,000	\$48,580	(\$11,420)
Total Revenue	60,000	60,000	48,580	(11,420)
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Contractual Services	0	55,000	39,445	15,555
Total Expenditures	0	55,000	39,445	15,555
Excess of Revenues Over (Under) Expenditures	60,000	5,000	9,135	4,135
Fund Balances (Deficit) at Beginning of Year	15,324	15,324	15,324	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$75,324</u>	<u>\$20,324</u>	<u>\$24,459</u>	<u>\$4,135</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Psychological Evaluation Grant Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	0	3,000	1,200	1,800
Total Expenditures	0	3,000	1,200	1,800
Excess of Revenues Over (Under) Expenditures	0	(3,000)	(1,200)	(1,800)
Fund Balances (Deficit) at Beginning of Year	8,600	8,600	8,600	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$8,600</u>	<u>\$5,600</u>	<u>\$7,400</u>	<u>(\$1,800)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
TCMPA Grant Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Transfers - Out	0	(3,736)	(3,736)	0
Total Other Financing Sources (Uses)	0	(3,736)	(3,736)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(3,736)	(3,736)	0
Fund Balances (Deficit) at Beginning of Year	3,736	3,736	3,736	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,736</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Clean Kids Grant Fund
For the Year Ended December 31, 2006

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DARE Grant Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$9,000	\$9,000	\$7,012	(\$1,988)
<i>Total Revenue</i>	9,000	9,000	7,012	(1,988)
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	9,000	8,900	7,453	1,447
Fringe Benefits	0	100	0	100
<i>Total Expenditures</i>	9,000	9,000	7,453	1,547
Excess of Revenues Over (Under) Expenditures	0	0	(441)	(441)
Fund Balances (Deficit) at Beginning of Year	4,812	4,812	4,812	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,812</u>	<u>\$4,812</u>	<u>\$4,371</u>	<u>(\$441)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Sheriff Equipment Grant Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Current:</i>				
Public Safety				
Equipment	8,500	8,500	6,152	2,348
Total Expenditures	8,500	8,500	6,152	2,348
Excess of Revenues Over (Under) Expenditures	(8,500)	(8,500)	(6,152)	2,348
Fund Balances (Deficit) at Beginning of Year	10,420	10,420	10,420	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,920</u>	<u>\$1,920</u>	<u>\$4,268</u>	<u>\$2,348</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
911 Government Assistance Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$88,319	\$88,319
<i>Total Revenue</i>	0	0	88,319	88,319
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	88,319	88,319
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$88,319</u>	<u>\$88,319</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$16,028	\$178,352	\$178,352	\$0
Other	0	0	359	359
Total Revenue	16,028	178,352	178,711	359
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	40,000	186,234	105,359	80,875
Fringe Benefits	25,400	120,762	43,658	77,104
Contractual Services	55,000	103,065	54,080	48,985
Other	4,000	125,755	47,253	78,502
Total Expenditures	124,400	535,816	250,350	285,466
Excess of Revenues Over (Under) Expenditures	(108,372)	(357,464)	(71,639)	285,825
Fund Balances (Deficit) at Beginning of Year	435,943	435,943	435,943	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$327,571</u>	<u>\$78,479</u>	<u>\$364,304</u>	<u>\$285,825</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Juvenile Court Projects Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$25,500	\$25,500	\$22,876	(\$2,624)
Other	0	0	3	3
Total Revenue	25,500	25,500	22,879	(2,621)
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	10,000	10,000	3,095	6,905
Other	81,000	81,000	7,637	73,363
Total Expenditures	91,000	91,000	10,732	80,268
Excess of Revenues Over (Under) Expenditures	(65,500)	(65,500)	12,147	77,647
Fund Balances (Deficit) at Beginning of Year	87,939	87,939	87,939	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$22,439</u>	<u>\$22,439</u>	<u>\$100,086</u>	<u>\$77,647</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Juvenile SCO FY 07 Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$8,167	\$8,167
<i>Total Revenue</i>	0	0	8,167	8,167
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	8,167	8,167
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$8,167</u>	<u>\$8,167</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Byrne Grant Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$1,800	\$1,800	\$1,643	(\$157)
Other	\$0	\$0	\$36	\$36
Total Revenue	1,800	1,800	1,679	(121)
Expenditures:				
<i>Current:</i>				
Human Services				
Fringe Benefits	0	1,140	1,140	0
Total Expenditures	0	1,140	1,140	0
Excess of Revenues Over (Under) Expenditures	1,800	660	539	(121)
Other Financing Sources (Uses):				
Advances - Out	(2,500)	(2,500)	(2,500)	0
Transfers - Out	0	(126)	(126)	0
Total Other Financing Sources (Uses)	(2,500)	(2,626)	(2,626)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(700)	(1,966)	(2,087)	(121)
Fund Balances (Deficit) at Beginning of Year	2,132	2,132	2,132	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,432</u>	<u>\$166</u>	<u>\$45</u>	<u>(\$121)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
JAG 2006 Grant Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$23,834	\$19,031	\$19,031	\$0
Total Revenue	23,834	19,031	19,031	0
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	23,834	26,826	26,801	25
Total Expenditures	23,834	26,826	26,801	25
Excess of Revenues Over (Under) Expenditures	0	(7,795)	(7,770)	25
Other Financing Sources (Uses):				
Transfers - In	0	7,795	7,795	0
Total Other Financing Sources (Uses)	0	7,795	7,795	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	25	25
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>	<u>\$25</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Victims Assistance Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$132,470	\$171,612	\$144,944	(\$26,668)
Other	4,845	5,845	3,667	(2,178)
Total Revenue	137,315	177,457	148,611	(28,846)
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	0	510	510	0
Fringe Benefits	1,323	6,888	6,888	0
Contractual Services	123,771	150,283	136,037	14,246
Supplies and Materials	710	1,473	1,391	82
Capital Outlay	0	3,614	2,019	1,595
Other	2,683	5,458	4,457	1,001
Total Expenditures	128,487	168,226	151,302	16,924
Excess of Revenues Over (Under) Expenditures	8,828	9,231	(2,691)	(11,922)
Other Financing Sources (Uses):				
Advances - In	1,000	1,000	1,000	0
Advances - Out	(21,000)	(20,054)	(20,000)	54
Transfers - In	29,043	29,182	28,669	(513)
Total Other Financing Sources (Uses)	9,043	10,128	9,669	(459)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	17,871	19,359	6,978	(12,381)
Fund Balances (Deficit) at Beginning of Year	11,290	11,290	11,290	0
Prior Year Encumbrances Appropriated	604	604	604	0
Fund Balances (Deficit) at End of Year	<u>\$29,765</u>	<u>\$31,253</u>	<u>\$18,872</u>	<u>(\$12,381)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
OCJS-DVDA Sheriff Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$48,526	\$49,173	\$48,047	(\$1,126)
Other	500	500	214	(286)
Total Revenue	49,026	49,673	48,261	(1,412)
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	68,405	68,908	68,908	0
Fringe Benefits	13,620	13,001	13,001	0
Total Expenditures	82,025	81,909	81,909	0
Excess of Revenues Over (Under) Expenditures	(32,999)	(32,236)	(33,648)	(1,412)
Other Financing Sources (Uses):				
Advances - Out	0	(1,191)	(1,191)	0
Transfers - In	25,500	25,500	26,856	1,356
Total Other Financing Sources (Uses)	25,500	24,309	25,665	1,356
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(7,499)	(7,927)	(7,983)	(56)
Fund Balances (Deficit) at Beginning of Year	7,983	7,983	7,983	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$484	\$56	\$0	(\$56)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
OCJS Prosecutor Fund
For the Year Ended December 31, 2006

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Jail Bond Retirement Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,057	4,057	4,057	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,057</u>	<u>\$4,057</u>	<u>\$4,057</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
691 Landfill Loan Retirement Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	70,162	70,162	70,162	0
Interest & Fiscal Charges	38,567	38,567	38,567	0
Total Debt Service	108,729	108,729	108,729	0
Total Expenditures	108,729	108,729	108,729	0
Excess of Revenues Over (Under) Expenditures	(108,729)	(108,729)	(108,729)	0
Other Financing Sources (Uses):				
Transfers - In	108,729	108,729	108,729	0
Total Other Financing Sources (Uses)	108,729	108,729	108,729	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Beacon Bond Retirement Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$20	\$20
<i>Total Revenue</i>	0	0	20	20
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	20	20
Fund Balances (Deficit) at Beginning of Year	2,556	2,556	2,556	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,556</u>	<u>\$2,556</u>	<u>\$2,576</u>	<u>\$20</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Building Renovations Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	29,350	28,000	28,000	0
Interest & Fiscal Charges	38,025	38,025	38,025	0
Total Debt Service	67,375	66,025	66,025	0
Total Expenditures	67,375	66,025	66,025	0
Excess of Revenues Over (Under) Expenditures	(67,375)	(66,025)	(66,025)	0
Other Financing Sources (Uses):				
Transfers - In	67,375	67,375	64,970	(2,405)
Total Other Financing Sources (Uses)	67,375	67,375	64,970	(2,405)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	1,350	(1,055)	(2,405)
Fund Balances (Deficit) at Beginning of Year	1,055	1,055	1,055	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$1,055	\$2,405	\$0	(\$2,405)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Water Assessment Bond Retirement Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$1	\$1
<i>Total Revenue</i>	0	0	1	1
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	1	1
Fund Balances (Deficit) at Beginning of Year	198	198	198	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$198</u>	<u>\$198</u>	<u>\$199</u>	<u>\$1</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Sewer Assessment Bond Retirement Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$3	\$3
<i>Total Revenue</i>	0	0	3	3
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	3	3
Fund Balances (Deficit) at Beginning of Year	388	388	388	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$388</u>	<u>\$388</u>	<u>\$391</u>	<u>\$3</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Buildings Bond Retirement Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	325,000	325,000	325,000	0
Interest & Fiscal Charges	96,788	96,788	96,788	0
Total Debt Service	<u>421,788</u>	<u>421,788</u>	<u>421,788</u>	<u>0</u>
Total Expenditures	<u>421,788</u>	<u>421,788</u>	<u>421,788</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(421,788)	(421,788)	(421,788)	0
Other Financing Sources (Uses):				
Transfers - In	<u>421,788</u>	<u>421,788</u>	<u>421,788</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>421,788</u>	<u>421,788</u>	<u>421,788</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Home Improvement Fund
For the Year Ended December 31, 2006

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Dog Shelter Construction Fund
For the Year Ended December 31, 2006

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Issue II Projects Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$1,199,933	\$1,199,933	\$360,000	(\$839,933)
<i>Total Revenue</i>	1,199,933	1,199,933	360,000	(839,933)
Expenditures:				
Capital Outlay	0	360,000	360,000	0
<i>Total Expenditures</i>	0	360,000	360,000	0
Excess of Revenues Over (Under) Expenditures	1,199,933	839,933	0	(839,933)
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,199,933</u>	<u>\$839,933</u>	<u>\$0</u>	<u>(\$839,933)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Beacon Capital Improvement Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
Capital Outlay	29,500	229,266	65,921	163,345
Total Expenditures	29,500	229,266	65,921	163,345
Excess of Revenues Over (Under) Expenditures	(29,500)	(229,266)	(65,921)	163,345
Other Financing Sources (Uses):				
Transfers - In	20,000	270,000	250,000	(20,000)
Total Other Financing Sources (Uses)	20,000	270,000	250,000	(20,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(9,500)	40,734	184,079	143,345
Fund Balances (Deficit) at Beginning of Year	118,415	118,415	118,415	0
Prior Year Encumbrances Appropriated	9,500	9,500	9,500	0
Fund Balances (Deficit) at End of Year	<u>\$118,415</u>	<u>\$168,649</u>	<u>\$311,994</u>	<u>\$143,345</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Capital Projects Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$1,400	\$1,400
<i>Total Revenue</i>	0	0	1,400	1,400
Expenditures:				
Capital Outlay	0	8,400	1,400	7,000
<i>Total Expenditures</i>	0	8,400	1,400	7,000
Excess of Revenues Over (Under) Expenditures	0	(8,400)	0	8,400
Other Financing Sources (Uses):				
Sale of Capital Assets	0	27,906	26,805	(1,101)
<i>Total Other Financing Sources (Uses)</i>	0	27,906	26,805	(1,101)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	19,506	26,805	7,299
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$19,506</u>	<u>\$26,805</u>	<u>\$7,299</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Capital Improvements Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
Capital Outlay	0	2,300,000	397,204	1,902,796
Total Expenditures	<u>0</u>	<u>2,300,000</u>	<u>397,204</u>	<u>1,902,796</u>
Excess of Revenues Over (Under) Expenditures	0	(2,300,000)	(397,204)	1,902,796
Other Financing Sources (Uses):				
Sale of Capital Assets	0	2,300,000	2,300,000	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>2,300,000</u>	<u>2,300,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	1,902,796	1,902,796
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,902,796</u></u>	<u><u>\$1,902,796</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Sewer Revenue Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$8,000	\$8,000	\$33,390	\$25,390
Charges for Services	317,256	317,256	302,181	(15,075)
Other	1,983	1,983	11,739	9,756
Total Revenue	327,239	327,239	347,310	20,071
Expenses:				
Salary and Wages	76,571	77,347	77,347	0
Fringe Benefits	48,391	48,562	43,007	5,555
Contractual Services	395,000	435,455	118,740	316,715
Supplies & Materials	30,000	42,513	34,553	7,960
Other	10,000	19,745	16,239	3,506
Debt Service:				
Principal Retirement	17,002	17,002	17,002	0
Interest & Fiscal Charges	49,983	49,983	31,369	18,614
Total Expenses	626,947	690,607	338,257	352,350
Excess of Revenues Over (Under) Expenses	(299,708)	(363,368)	9,053	372,421
Fund Balances (Deficit) at Beginning of Year	605,311	605,311	605,311	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$305,603</u>	<u>\$241,943</u>	<u>\$614,364</u>	<u>\$372,421</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Buchtel Sewer Revenue Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$144,811	\$144,811	\$146,171	\$1,360
Other	899	899	1,103	204
Total Revenue	145,710	145,710	147,274	1,564
Expenses:				
Salary and Wages	22,000	21,931	21,931	0
Fringe Benefits	10,454	11,906	11,453	453
Contractual Services	96,700	98,000	77,134	20,866
Supplies & Materials	5,000	3,700	0	3,700
Other	1,000	12,572	11,572	1,000
Debt Service:				
Principal Retirement	8,000	8,000	8,000	0
Interest & Fiscal Charges	32,598	32,598	32,598	0
Total Expenses	175,752	188,707	162,688	26,019
Excess of Revenues Over (Under) Expenses	(30,042)	(42,997)	(15,414)	27,583
Fund Equity (Deficit) at Beginning of Year	103,324	103,324	103,324	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$73,282</u>	<u>\$60,327</u>	<u>\$87,910</u>	<u>\$27,583</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Water Revenue Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$460,590	\$460,590	\$498,571	\$37,981
Interest	0	0	416	416
Other	1,983	1,983	3,469	1,486
Total Revenue	462,573	462,573	502,456	39,883
Expenses:				
Salary and Wages	66,000	76,839	76,251	588
Fringe Benefits	17,212	18,646	17,802	844
Contractual Services	708,427	726,098	701,621	24,477
Supplies & Materials	44,000	25,913	18,402	7,511
Other	10,500	20,738	20,373	365
Debt Service:				
Principal Retirement	2,000	2,000	2,000	0
Interest & Fiscal Charges	2,165	2,165	2,165	0
Total Expenses	850,304	872,399	838,614	33,785
Excess of Revenues Over (Under) Expenses	(387,731)	(409,826)	(336,158)	73,668
Fund Equity (Deficit) at Beginning of Year	471,226	471,226	471,226	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$83,495</u>	<u>\$61,400</u>	<u>\$135,068</u>	<u>\$73,668</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Buchtel Water Revenue Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$122,187	\$122,187	\$151,976	\$29,789
Other	899	899	2,236	1,337
Total Revenue	123,086	123,086	154,212	31,126
Expenses:				
Salary and Wages	22,000	24,945	24,319	626
Fringe Benefits	10,454	10,509	8,805	1,704
Contractual Services	98,000	92,000	51,641	40,359
Supplies & Materials	9,000	7,047	5,323	1,724
Other	2,000	9,953	7,848	2,105
Debt Service:				
Principal	2,111	2,111	2,111	0
Interest & Fiscal Charges	1,448	1,448	1,448	0
Total Expenses	145,013	148,013	101,495	46,518
Excess of Revenues Over (Under) Expenses	(21,927)	(24,927)	52,717	77,644
Fund Equity (Deficit) at Beginning of Year	124,932	124,932	124,932	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$103,005</u>	<u>\$100,005</u>	<u>\$177,649</u>	<u>\$77,644</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Rural Solid Waste Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenses:				
Other	0	22,894	22,894	0
Total Expenses	0	22,894	22,894	0
Excess of Revenues Over (Under) Expenditures	0	(22,894)	(22,894)	0
Fund Equity (Deficit) at Beginning of Year	22,894	22,894	22,894	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$22,894</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Athens County Solid Waste Fund
For the Year Ended December 31, 2006

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Employee Benefits Trust Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$10,294	\$10,294
<i>Total Revenue</i>	0	0	10,294	10,294
Expenses	0	0	0	0
Excess of Revenues Over (Under) Expenses	0	0	10,294	10,294
Fund Equity (Deficit) at Beginning of Year	211,014	211,014	211,014	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$211,014</u>	<u>\$211,014</u>	<u>\$221,308</u>	<u>\$10,294</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Children Services Trust Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$100	\$100	\$217	\$117
Other	20,000	20,000	28,097	8,097
<i>Total Revenue</i>	20,100	20,100	28,314	8,214
Expenditures:				
<i>Current:</i>				
Human Services				
Other	15,000	20,000	19,692	308
Total Human Services	15,000	20,000	19,692	308
<i>Total Expenditures</i>	15,000	20,000	19,692	308
Excess of Revenues Over (Under) Expenditures	5,100	100	8,622	8,522
Fund Balances (Deficit) at Beginning of Year	28,353	28,353	28,353	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$33,453</u>	<u>\$28,453</u>	<u>\$36,975</u>	<u>\$8,522</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ida Brooks Trust Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$25	\$25	\$5	(\$20)
Other	2,000	2,000	994	(1,006)
<i>Total Revenue</i>	2,025	2,025	999	(1,026)
Expenditures:				
<i>Current:</i>				
Human Services				
Other	2,000	1,909	1,594	315
Total Human Services	2,000	1,909	1,594	315
<i>Total Expenditures</i>	2,000	1,909	1,594	315
Excess of Revenues Over (Under) Expenditures	25	116	(595)	(711)
Fund Balances (Deficit) at Beginning of Year	913	913	913	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$938</u>	<u>\$1,029</u>	<u>\$318</u>	<u>(\$711)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ruth Dye Trust Fund
For the Year Ended December 31, 2006

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Unclaimed Money Fund
For the Year Ended December 31, 2006

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$5,342	\$5,342
<i>Total Revenue</i>	0	0	5,342	5,342
Expenditures:				
<i>Current:</i>				
Other				
Other	0	13,514	13,514	0
Total Other	0	13,514	13,514	0
<i>Total Expenditures</i>	0	13,514	13,514	0
Excess of Revenues Over (Under) Expenditures	0	(13,514)	(8,172)	5,342
Fund Balances (Deficit) at Beginning of Year	158,976	158,976	158,976	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$158,976</u>	<u>\$145,462</u>	<u>\$150,804</u>	<u>\$5,342</u>

Statistical Section



Photos: Jim Downard

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.

<u>Contents</u>	<u>Tables</u>
Financial Trends These tables contain trend information to help the reader understand how the County's financial position has changed over time.	1-4
Revenue Capacity 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.	5-8
Debt Capacity 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.	9-13
Economic and Demographic Information 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.	14-15
Operating Information 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.	16-18
Miscellaneous Information These tables contain information on property and sales tax as well as receipts from the State Government for the County and its subdivisions.	19-22

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

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

	2003	2004	2005	2006
Invested in Capital Assets, Net of Related Debt	\$ 59,486,953	\$ 61,122,798	\$ 67,660,383	\$ 66,095,861
Restricted for:				
Job and Family Services	1,485,012	942,829	835,778	1,196,393
Road and Bridge Services	2,166,009	2,055,656	2,349,245	2,238,164
Children Services	1,768,399	467,373	478,529	2,376,985
Mental Retardation Services	2,346,777	2,450,392	4,041,226	5,056,746
Ambulance Services	1,223,302	1,365,102	1,431,930	1,232,331
Capital Projects	48,317		130,072	2,245,103
Debt Service			914,000	-
Other Purposes	4,500,362	4,813,783	4,750,548	4,358,355
Unrestricted (Deficit)	(1,179,304)	(1,968,131)	44,523	1,517,736
Total Net Assets	\$ 71,845,827	\$ 71,249,802	\$ 82,636,234	\$ 86,317,674

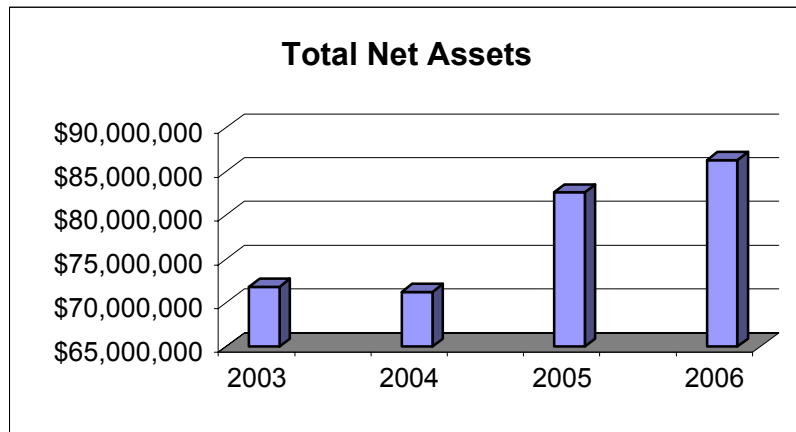


Table 2
Athens County, Ohio
Changes in Net Assets
Last Four Years
(accrual basis of accounting)

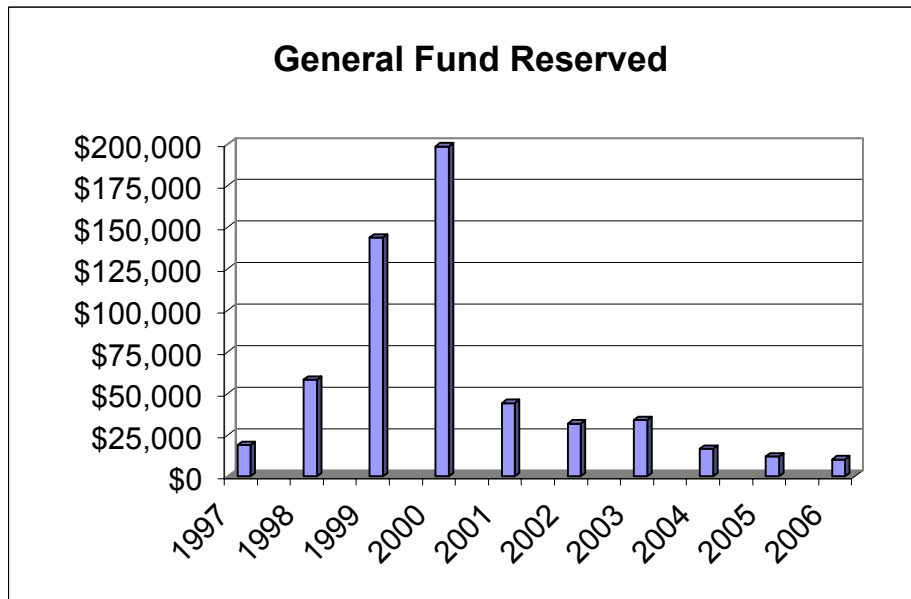
	2003	2004	2005	2006
Expenses				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$ 6,832,070	\$ 4,940,844	\$ 5,388,878	\$ 5,576,461
Judicial	2,502,352	2,373,755	2,396,367	2,478,678
Public Safety	3,833,523	4,138,045	4,078,211	4,486,230
Public Works	4,623,659	5,976,002	4,769,293	7,348,230
Health	2,121,326	2,243,254	2,440,297	2,401,961
Human Services	26,114,837	25,795,197	29,393,680	27,987,996
Conservation and Recreation	10,627	14,012	16,712	21,345
Economic Development and Assistance	20,873	21,352	34,636	213,883
Interest and Fiscal Charges	190,929	176,390	194,158	177,726
<i>Total Governmental Activities Expenses</i>	<u>46,250,196</u>	<u>45,678,851</u>	<u>48,712,232</u>	<u>50,692,510</u>
Business-Type Activities:				
Plains Sewer	343,453	282,308	293,350	367,371
Plains Water	525,089	521,846	562,006	634,251
Buchtel Sewer	204,040	202,133	215,254	211,952
Buchtel Water	90,959	116,330	106,472	104,303
Rural Solid Waste		4,884	38,356	15,168
<i>Total Business-Type Activities Expenses</i>	<u>1,163,541</u>	<u>1,127,501</u>	<u>1,215,438</u>	<u>1,333,045</u>
<i>Total Primary Government Expenses</i>	47,413,737	46,806,352	49,927,670	52,025,555
Program Revenues				
Governmental Activities:				
Charges for Services				
<i>General Government:</i>				
Legislative and Executive	1,774,297	1,764,405	2,006,968	2,344,739
Judicial	671,715	602,950	646,084	698,585
Public Safety	66,178	77,511	147,229	110,973
Public Works	887,205	623,319	59,060	65,102
Health	127,330	89,745	119,088	116,848
Human Services	967,489	1,383,252	1,168,019	1,639,925
Operating Grants and Contributions				
<i>General Government:</i>				
Legislative and Executive	12,360	67,267	34,414	22,853
Judicial	267,401	66,359	78,411	37,720
Public Safety	189,410	466,243	416,956	401,872
Public Works	3,368,198	3,642,896	4,668,019	4,993,658
Health	306,710	313,420	205,763	223,240
Human Services	16,751,557	14,112,543	20,922,923	20,295,045
Capital Grants and Contributions				
<i>General Government:</i>				
Legislative and Executive			638,468	
Public Works	1,273,049	1,315,038	1,371,337	360,000
Health			96,225	
Human Services	131,154		32,789	
<i>Total Governmental Activities Program Revenues</i>	<u>26,794,053</u>	<u>24,524,948</u>	<u>32,611,753</u>	<u>31,310,560</u>

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

	2003	2004	2005	2006
Business-Type Activities:				
Charges for Services				
Plains Sewer	599,958	319,339	354,023	289,803
Plains Water	515,569	466,502	522,000	488,880
Buchtel Sewer	151,424	138,473	153,276	141,228
Buchtel Water	154,978	129,611	127,414	150,390
Capital Grants and Contributions				
Plains Sewer	18,000		6,250	
<i>Total Business-Type Activities Program Revenues</i>	<u>1,439,929</u>	<u>1,053,925</u>	<u>1,162,963</u>	<u>1,070,301</u>
<i>Total Primary Government Program Revenues</i>	28,233,982	25,578,873	33,774,716	32,380,861
Net (Expense) Revenue				
Governmental Activities	(19,456,143)	(21,153,903)	(16,100,479)	(19,381,950)
Business-Type Activities	276,388	(73,576)	(58,725)	(262,744)
<i>Total Primary Government Net (Expense) Revenue</i>	<u>\$ (19,179,755)</u>	<u>\$ (21,227,479)</u>	<u>\$ (16,159,204)</u>	<u>\$ (19,644,694)</u>
General Revenues and Other Change in Net Assets				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	1,531,214	1,599,897	1,576,711	1,707,035
Children Services	1,959,038	2,056,841	2,105,790	3,285,661
MR/DD	3,229,990	3,385,413	3,366,791	4,159,084
Ambulance Service	1,427,541	1,496,469	1,460,817	1,492,876
Other Purposes	585,445	605,568	590,976	610,579
Sales Tax Levied for:				
General Fund	4,323,504	4,521,037	4,647,237	4,796,329
911 Emergency Communications	1,080,412	1,130,197	1,161,202	1,198,886
Grants and Entitlements not restricted to Specific Programs	1,622,459	1,635,698	1,770,037	1,805,094
Investment Earnings	402,570	277,099	627,608	1,297,166
Gain on Sale of Capital Assets				1,459,563
Miscellaneous	3,792,705	3,281,439	2,160,683	1,494,405
Transfers			(3,529)	
<i>Total Governmental Activities</i>	<u>19,954,878</u>	<u>19,989,658</u>	<u>19,464,323</u>	<u>23,306,678</u>
Business-Type Activities:				
Investment Earnings	398	254	369	421
Miscellaneous	44,948	26,675	22,078	19,035
Transfers			3,529	
<i>Total Business-Type Activities</i>	<u>45,346</u>	<u>26,929</u>	<u>25,976</u>	<u>19,456</u>
<i>Total Primary Government</i>	<u>20,000,224</u>	<u>20,016,587</u>	<u>19,490,299</u>	<u>23,326,134</u>
Change in Net Assets				
Governmental Activities	498,735	(1,164,245)	3,363,844	3,924,728
Business-Type Activities	321,734	(46,647)	(26,499)	(243,288)
<i>Total Primary Government Change in Net Assets</i>	<u>\$ 820,469</u>	<u>\$ (1,210,892)</u>	<u>\$ 3,337,345</u>	<u>\$ 3,681,440</u>

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

	1997	1998	1999	2000
General Fund				
Reserved	\$19,087	\$58,335	\$143,581	\$198,561
Unreserved	949,806	1,942,149	2,291,403	2,744,722
<i>Total General Fund</i>	<u>968,893</u>	<u>2,000,484</u>	<u>2,434,984</u>	<u>2,943,283</u>
All Other Governmental Funds				
Reserved	812,877	777,362	1,126,442	1,165,869
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	5,569,212	5,810,001	6,127,359	8,153,029
Debt Service Funds	374,863	94,820	88,242	32,282
Capital Projects Funds	(107,579)	617,601	31,306	(360,776)
<i>Total All Other Governmental Funds</i>	<u>6,649,373</u>	<u>7,299,784</u>	<u>7,373,349</u>	<u>8,990,404</u>
<i>Total Governmental Funds</i>	<u>\$7,618,266</u>	<u>\$9,300,268</u>	<u>\$9,808,333</u>	<u>\$11,933,687</u>



2001	2002	2003	2004	2005	2006
\$44,174	\$31,885	\$34,084	\$16,713	\$12,101	\$10,270
2,362,735	2,034,753	2,174,591	2,058,002	2,154,967	2,678,362
2,406,909	2,066,638	2,208,675	2,074,715	2,167,068	2,688,632
1,175,894	1,320,326	1,109,709	853,100	745,044	899,181
10,976,517	11,780,890	11,274,649	9,637,923	11,202,773	14,081,921
31,259	17,569	17,688	7,160	8,255	7,224
(295,202)	(310,674)	(3,248)	(796,909)	129,838	2,243,752
11,888,468	12,808,111	12,398,798	9,701,274	12,085,910	17,232,078
<u>\$14,295,377</u>	<u>\$14,874,749</u>	<u>\$14,607,473</u>	<u>\$11,775,989</u>	<u>\$14,252,978</u>	<u>\$19,920,710</u>

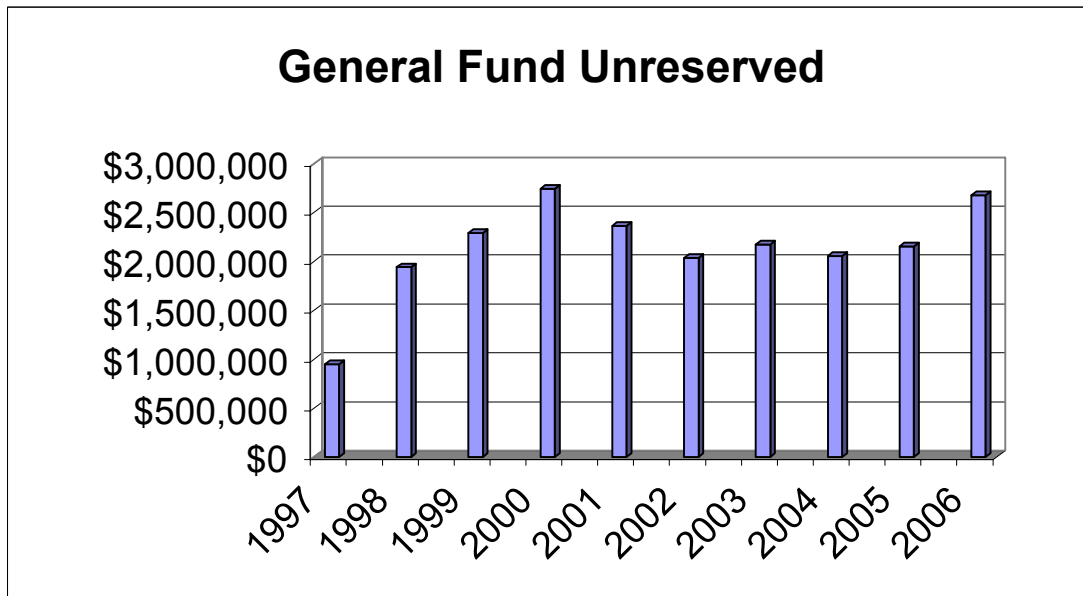


Table 4
Athens County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	1997	1998	1999	2000
Revenues				
Property Taxes	\$6,718,797	\$6,827,750	\$7,035,251	\$7,271,779
Sales Tax	4,089,427	4,487,931	4,739,315	4,924,923
Intergovernmental	17,671,900	18,407,730	23,104,897	28,764,695
Charges for Services	2,672,070	2,285,812	2,224,117	2,396,329
Licenses and Permits	90,000	86,887	92,301	96,511
Fines and Forfeitures	169,136	184,668	179,228	200,020
Interest	702,549	965,991	962,129	1,348,770
Other Revenues	2,591,136	2,623,622	3,054,077	3,963,623
Total Revenues	34,705,015	35,870,391	41,391,315	48,966,650
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	4,624,966	3,803,959	3,979,551	4,603,478
Judicial	1,447,301	1,655,182	1,945,204	1,881,072
Public Safety	2,361,651	2,903,743	3,093,926	3,476,033
Public Works	3,893,269	3,675,242	4,792,457	3,935,444
Health	1,555,646	1,862,685	2,073,007	2,205,488
Human Services	16,765,863	18,771,471	21,317,853	28,701,831
Conservation and Recreation	12,906	11,472	9,486	7,027
Economic Development and Assistance	311,319	249,150	435,044	43,139
Capital Outlay	1,467,134	1,759,836	2,626,570	2,025,158
<i>Debt Service:</i>				
Principal Retirement	698,342	211,257	381,495	404,900
Interest and Fiscal Charges	387,223	234,530	287,652	270,183
Total Expenditures	33,525,620	35,138,527	40,942,245	47,553,753
Excess of Revenues Over (Under) Expenditures	1,179,395	731,864	449,070	1,412,897
<u>Other Financing Sources (Uses):</u>				
Sale of Capital Assets	63,030	275	17,600	415,806
Proceeds of Bonds		4,175,000		
Proceeds of Capital Leases	22,714	4,110		270,735
Proceeds of Loans	172,521	184,386		
Proceeds from Issuance of Notes				
Proceeds from Premium on Notes				
Payments to Escrow Agent		(3,650,000)		
Transfers - In	1,317,242	2,229,237	1,283,466	2,146,062
Transfers - Out	(1,317,242)	(2,229,674)	(1,280,394)	(2,146,062)
Total Other Sources (Uses)	258,265	713,334	20,672	686,541
Net Change in Fund Balances	\$1,437,660	\$1,445,198	\$469,742	\$2,099,438
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	3.39%	1.34%	1.75%	1.48%

2001	2002	2003	2004	2005	2006
\$7,279,051	\$7,802,773	\$8,635,631	\$8,891,896	\$8,971,221	\$11,306,421
5,015,813	5,233,606	5,403,916	5,651,234	5,808,439	5,995,215
31,983,428	25,415,058	24,576,545	22,015,512	30,529,026	28,406,355
2,820,674	3,369,514	3,362,666	3,601,155	3,801,085	4,612,767
92,632	92,736	121,127	79,326	111,703	108,142
200,175	194,127	172,493	156,024	227,476	255,263
1,293,799	682,994	397,747	274,390	621,232	1,286,644
3,277,222	3,652,208	3,792,705	3,251,579	2,188,579	1,494,386
<u>51,962,794</u>	<u>46,443,016</u>	<u>46,462,830</u>	<u>43,921,116</u>	<u>52,258,761</u>	<u>53,465,193</u>
4,601,822	4,192,071	4,460,906	4,776,331	5,571,186	5,458,138
2,321,893	2,553,518	2,479,565	2,420,386	2,399,131	2,498,177
3,209,456	3,482,027	3,854,587	4,128,560	4,806,045	4,326,953
4,315,243	4,777,890	5,587,632	5,335,375	4,994,639	5,680,193
2,103,451	2,204,635	2,325,478	2,324,820	2,263,266	2,567,125
29,986,100	25,843,250	26,477,643	25,538,505	28,771,969	27,867,281
11,437	28,745	4,950	8,382	7,751	12,384
147,831	20,295	20,873	21,352	34,636	213,883
2,207,760	1,912,547	973,119	1,480,035	896,122	823,174
444,513	462,532	451,665	407,607	462,556	471,985
253,604	222,966	213,491	177,422	192,053	179,567
<u>49,603,110</u>	<u>45,700,476</u>	<u>46,849,909</u>	<u>46,618,775</u>	<u>50,399,354</u>	<u>50,098,860</u>
<u>2,359,684</u>	<u>742,540</u>	<u>(387,079)</u>	<u>(2,697,659)</u>	<u>1,859,407</u>	<u>3,366,333</u>
1	220	10,350		2,830	2,301,400
85,188		108,825		143,896	
				914,000	
				12,529	
1,707,535	133,734	1,656,089	1,588,095	1,184,866	1,650,378
(1,761,191)	(1,441,985)	(1,656,089)	(1,588,095)	(1,188,395)	(1,650,378)
31,533	(1,308,031)	119,175	-	1,069,726	2,301,400
<u>\$2,391,217</u>	<u>(\$565,491)</u>	<u>(\$267,904)</u>	<u>(\$2,697,659)</u>	<u>\$2,929,133</u>	<u>\$5,667,733</u>
1.47%	1.57%	1.45%	1.30%	1.32%	1.32%

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
	Assessed Value		Estimated Actual Value	Public Utility		General Business		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value					
1997	316,824,090	99,557,580	1,189,602,431	81,457,540	232,724,192	32,197,953	128,791,812	530,037,163	1,551,118,435	34.17%		
1998	322,075,950	100,046,760	1,206,004,582	73,973,370	211,341,918	35,677,360	142,709,440	531,773,440	1,560,055,940	34.09%		
1999	327,316,710	103,727,850	1,231,494,308	75,778,270	216,498,517	41,635,353	166,541,412	548,458,183	1,614,534,237	33.97%		
2000	373,008,420	114,788,020	1,393,634,429	70,771,970	202,195,518	44,723,083	178,892,332	603,291,493	1,774,722,279	33.99%		
2001	384,695,650	117,431,070	1,434,576,039	72,283,770	206,514,731	43,062,728	172,250,912	617,473,218	1,813,341,682	34.05%		
2002	396,077,970	117,918,600	1,468,488,200	63,914,130	182,602,669	39,615,549	158,462,196	617,526,249	1,809,553,065	34.13%		
2003	484,129,880	134,890,430	1,768,541,026	70,359,890	201,018,206	38,469,814	153,879,256	727,850,014	2,123,438,488	34.28%		
2004	490,140,110	139,522,910	1,798,947,248	74,753,240	213,570,007	37,799,952	151,199,808	742,216,212	2,163,717,063	34.30%		
2005	496,815,920	137,569,360	1,812,438,745	80,860,340	231,017,991	36,745,484	146,981,936	751,991,104	2,190,438,672	34.33%		
2006	549,868,030	151,550,010	2,003,951,340	84,509,640	241,444,041	25,437,112	101,748,448	811,364,792	2,347,143,829	34.57%		

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

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<u>TOWNSHIPS</u>										
ATHENS	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	6.70	6.70
ALEXANDER	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00
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	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	7.60	7.60
CARTHAGE	5.20	5.20	5.20	4.80	5.70	5.70	5.70	5.70	5.70	5.70
DOVER	8.70	8.70	8.70	8.70	8.70	8.70	11.20	11.20	11.20	11.20
LEE	4.30	4.30	4.30	4.80	4.80	4.80	5.30	5.30	5.30	5.30
LODI	8.30	8.30	8.80	8.80	8.80	8.80	9.30	9.30	9.30	9.30
ROME	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70
TROY	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
TRIMBLE	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
WATERLOO	10.80	10.80	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
YORK	8.10	8.10	8.10	8.10	8.10	9.10	9.10	9.10	9.10	9.10
<u>SCHOOL DISTRICTS</u>										
ALEX. LOCAL	33.70	33.70	33.70	33.70	38.76	38.76	38.76	38.76	38.76	38.76
TRIMBLE LOCAL	31.90	30.90	30.90	32.92	32.92	32.92	32.92	32.92	32.92	32.92
WARREN LOCAL	37.70	37.10	36.10	36.10	35.70	35.30	35.45	35.50	35.40	34.60
ATHENS CITY	60.40	60.40	59.70	64.60	64.60	64.60	64.60	64.60	69.78	69.49
FED. HOCKING	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
NEL.-YORK CITY	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	34.40	34.44
<u>JOINT VOCATIONAL SCHOOLS</u>										
TRI-COUNTY	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
WASHINGTON CO.	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<u>CITIES</u>										
ATHENS	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
NELSONVILLE	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
<u>VILLAGES</u>										
ALBANY	7.50	6.50	7.50	7.50	7.50	7.50	8.00	8.00	8.00	8.50
AMESVILLE	14.50	14.50	16.50	16.50	16.50	16.50	18.50	18.50	18.50	18.50
CHAUNCEY	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	2.90
COOLVILLE	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
GLOUSTER	10.20	10.20	10.20	10.20	10.20	13.20	13.20	13.20	13.20	13.20
JACKSONVILLE	8.50	8.50	14.50	14.50	14.50	14.50	19.50	19.50	16.30	19.50
TRIMBLE	19.30	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70
BUCHTEL	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
<u>SPECIAL DISTRICTS</u>										
PLAINS FIRE	12.70	12.70	12.70	12.20	12.20	12.20	12.20	12.20	10.20	10.20

SOURCE: ATHENS COUNTY AUDITOR

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
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										
1983 Jail Bond - 15 Years										
Residential/Agricultural Real	0.01									
Commercial/Industrial and P.U. Real	0.01									
General Business and P.U. Personal	0.01									
1995, 2000, 2005 T.B. Hospital - 5 Years										
Residential/Agricultural Real	0.26	0.25	0.25	0.23	0.23	0.23	0.19	0.19	0.19	0.17
Commercial/Industrial and P.U. Real	0.26	0.27	0.27	0.25	0.25	0.25	0.22	0.22	0.23	0.21
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1992, 1997, 2002 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.50	0.50	0.50	0.45	0.45	0.44	0.62	0.62	0.62	0.57
Commercial/Industrial and P.U. Real	0.50	0.50	0.50	0.47	0.47	0.47	0.67	0.68	0.38	0.64
General Business and P.U. Personal	0.50	0.50	0.50	0.50	0.50	0.50	0.75	0.75	0.75	0.75
1987, 1997, 2005 Children Services - 10 Years										
Residential/Agricultural Real	1.50	1.50	1.50	1.34	1.34	1.34	1.11	1.11	1.11	2.74
Commercial/Industrial and P.U. Real	1.50	1.50	1.50	1.40	1.40	1.41	1.27	1.27	1.28	2.81
General Business and P.U. Personal	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	3.00
1991, 2000 Children Services - 10 Years										
Residential/Agricultural Real	1.55	1.55	1.55	1.39	2.00	1.99	1.66	1.66	1.66	1.51
Commercial/Industrial and P.U. Real	1.69	1.70	1.70	1.58	2.00	2.00	1.81	1.80	1.82	1.70
General Business and P.U. Personal	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1977 MR/DD (Beacon) - Continuing										
Residential/Agricultural Real	0.32	0.32	0.32	0.29	0.29	0.29	0.29	0.24	0.24	
Commercial/Industrial and P.U. Real	0.42	0.42	0.42	0.40	0.40	0.40	0.36	0.36	0.36	
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
1994, 2001 MR/DD (Beacon) - 10 Years										
Residential/Agricultural Real	1.52	1.52	1.52	1.36	1.36	1.36	1.49	1.50	1.49	1.36
Commercial/Industrial and P.U. Real	1.58	1.58	1.58	1.48	1.48	1.48	1.63	1.62	1.64	1.53
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
1994, 2005 MR/DD (Beacon) - Continuing										
Residential/Agricultural Real	1.56	1.56	1.56	1.40	1.40	1.39	1.16	1.16	1.16	2.61
Commercial/Industrial and P.U. Real	1.62	1.63	1.63	1.52	1.52	1.53	1.38	1.38	1.89	2.67
General Business and P.U. Personal	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	2.85
1984, 2001 MR/DD (Beacon) - Continuing										
Residential/Agricultural Real	1.03	1.03	1.03	0.92	0.92	1.80	1.49	1.49	1.50	1.37
Commercial/Industrial and P.U. Real	1.02	1.02	1.02	0.95	0.95	1.80	1.63	1.63	1.64	1.53
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
1994, 1999 EMS - 10 Years										
Residential/Agricultural Real	0.42	0.42	0.42	0.45	0.45	0.45	0.37	0.37	0.37	0.34
Commercial/Industrial and P.U. Real	0.44	0.44	0.44	0.47	0.47	0.47	0.42	0.42	0.43	0.40
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
1995, 2000, 2005 EMS - 5 Years										
Residential/Agricultural Real	0.85	0.85	0.85	0.76	1.00	1.00	0.83	0.83	0.83	0.76
Commercial/Industrial and P.U. Real	0.88	0.88	0.88	0.82	1.00	1.00	0.90	0.90	0.91	0.85
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
1992, 1997, 2002 EMS - 5 Years										
Residential/Agricultural Real	1.00	1.00	1.00	0.89	0.89	0.89	0.83	0.83	0.83	0.76
Commercial/Industrial and P.U. Real	1.00	1.00	1.00	0.93	0.93	0.94	0.90	0.90	0.91	0.85
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)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Voted Millage - by levy										
1986, 1997 Health - 10 Years										
Residential/Agricultural Real	0.30	0.30	0.30	0.27	0.27	0.27	0.22	0.22	0.22	0.20
Commercial/Industrial and P.U. Real	0.30	0.30	0.30	0.28	0.28	0.28	0.25	0.25	0.26	0.24
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1994, 1999 Health - 10 Years										
Residential/Agricultural Real	0.25	0.25	0.25	0.27	0.27	0.27	0.22	0.22	0.22	0.20
Commercial/Industrial and P.U. Real	0.26	0.26	0.26	0.28	0.28	0.28	0.25	0.25	0.26	0.24
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1990, 2000 Health - 10 Years										
Residential/Agricultural Real	0.26	0.26	0.26	0.23	0.40	0.40	0.33	0.33	0.33	0.30
Commercial/Industrial and P.U. Real	0.28	0.28	0.28	0.26	0.40	0.40	0.36	0.36	0.36	0.34
General Business and P.U. Personal	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
1992, 2002 317 Board - 10 Years										
Residential/Agricultural Real	0.79	0.74	0.74	0.70	0.69	0.65	0.91	0.90	0.85	0.81
Commercial/Industrial and P.U. Real	0.87	0.85	0.85	0.81	0.81	0.80	0.94	0.94	0.91	0.87
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
1988, 1998 317 Board - 10 Years										
Residential/Agricultural Real	0.71	0.94	0.94	0.89	0.88	0.82	0.75	0.74	0.70	0.67
Commercial/Industrial and P.U. Real	0.77	0.98	0.98	0.94	0.94	0.92	0.86	0.86	0.84	0.80
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Table 7 A
Athens County, Ohio
Principal Taxpayers
Real Estate Tax
January 1, 2005 and January 1, 1996

		January 1, 2005	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Value</u>	<u>Percent of Real Property Assessed Value</u>
CONTINENTAL 72 FUND LLC	RETAIL SHOPPING	\$7,995,620	1.14%
OHIO UNIVERSITY (ATHENS MALL)	RETAIL SHOPPING	7,525,600	1.07%
AAC ATHENS LLC	APARTMENTS	4,560,250	0.65%
SHELTERING ARMS HOSPITAL	CLINIC	2,790,490	0.40%
SCOTT RML CO. (McBEE SYSTEMS, INC.)	PRINTING & BINDING	2,153,930	0.31%
INN-OHIO OF ATHENS INC.	MOTEL	2,048,820	0.29%
MCCDADY PROPERTIES LTD	APARTMENTS	1,881,480	0.27%
ATHENS CITY	PARKING GARAGE, ETC.	1,686,950	0.24%
TS TECH NORTH AMERICA INC.	CAR SEAT COVERS	1,674,170	0.24%
ROCKY SHOOS AND BOOTS INC.	SHOE MANUFACTURING	1,614,780	0.23%
TOTAL TOP TEN		33,932,090	4.84%
TOTAL ALL OTHERS		667,485,950	95.16%
TOTAL ASSESSED VALUE		<u>\$701,418,040</u>	<u>100.00%</u>
		January 1, 1996	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Value</u>	<u>Percent of Real Property Assessed Value</u>
LAKEVIEW APARTMENTS	APARTMENTS	\$4,562,860	1.10%
UNIVERSITY MALL ASSOCIATES	RETAIL SHOPPING	4,444,800	1.07%
OHIO UNIVERSITY (ATHENS MALL)	RETAIL SHOPPING	3,952,050	0.95%
SCOTT RML CO. (McBEE SYSTEMS, INC.)	PRINTING & BINDING	1,935,390	0.47%
INN-OHIO OF ATHENS INC.	MOTEL	1,725,710	0.41%
HEALTH CARE PROPERTY INVESTORS (HICKORY CREEK)	NURSING HOMES	1,551,220	0.37%
BROMLEY ATHENS LLC LTD.	APARTMENTS	1,383,860	0.33%
OHIO UNIVERSITY (KROGER)	GROCERY STORE	1,317,640	0.32%
ATHENS CITY	PARKING GARAGE	1,227,790	0.30%
SOUTHEAST DEVELOPMENT CO. (CARRIAGE HILL)	APARTMENTS	1,225,530	0.29%
TOTAL TOP TEN		23,326,850	5.61%
TOTAL ALL OTHERS		392,844,220	94.39%
TOTAL ASSESSED VALUE		<u>\$416,171,070</u>	<u>100.00%</u>

Real property taxes paid in 2006 are based on January 1, 2005 values.

Real property taxes paid in 1997 are based on January 1, 1996 values.

Source: Athens County Auditor

Table 7 B
Athens County, Ohio
Principal Taxpayers
Tangible Personal Property Tax
December 31, 2005 and December 31, 1996

		December 31, 2005	
		Assessed	Percent of Tangible Personal Property
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Value</u>	<u>Assessed Value</u>
WALMART STORES	RETAIL SHOPPING	\$2,019,440	7.94%
DON WOODS AUTOMOTIVE	AUTO DEALERSHIP	1,755,850	6.90%
TAYLOR MOTORS/TAYLOR HONDA	AUTO DEALERSHIP	1,216,330	4.78%
ROCKY SHOES & BOOTS CO.	SHOES, WORK BOOTS	1,122,820	4.41%
KROGER COMPANY	GROCERY STORES	904,330	3.56%
BUCKINGHAM COAL COMPANY	COAL MINING	860,490	3.38%
DIAGNOSTIC HYBRIDS INC	MEDICAL TESTING	607,610	2.39%
BENEDICT INC.	TIMBER	567,940	2.23%
SUNPOWER INC	RESEARCH	484,970	1.91%
ATHENS MOLD & MACHINE INC	MACHINE SHOP	440,010	1.73%
HOOK SUPERX INC	PHARMACY	\$393,540	1.55%
TOTAL TOP TEN		10,373,330	40.78%
TOTAL ALL OTHERS		15,063,782	59.22%
TOTAL ASSESSED VALUE		\$25,437,112	100.00%
		December 31, 1996	
		Assessed	Percent of Tangible Personal Property
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Value</u>	<u>Assessed Value</u>
ROCKY SHOES & BOOTS CO.	SHOES, WORK BOOTS	\$6,935,000	21.54%
DON WOODS BUICK INC.	AUTO DEALERSHIP	1,137,770	3.53%
McBEE SYSTEMS, INC.	PRINTING & BINDING	1,051,710	3.27%
TS TRIM INDUSTRIES, INC	CAR SEAT COVERS	945,200	2.94%
K-MART CORP	RETAIL SHOPPING	600,450	1.86%
KROGER COMPANY	GROCERY STORES	568,640	1.76%
BIG BEAR	GROCERY STORES	421,080	1.31%
AMES DEPARTMEN STORE	RETAIL SHOPPING	411,700	1.28%
ATHENS MOLD & MACHINE INC.	MACHINE SHOP	401,550	1.25%
ELDER BEERMAN	RETAIL SHOPPING	392,090	1.22%
TOTAL TOP TEN		12,865,190	39.96%
TOTAL ALL OTHERS		19,332,763	60.04%
TOTAL ASSESSED VALUE		\$32,197,953	100.00%

General business tangible personal property tax paid in 2006 is based on values listed on December 31, 2005.
General business tangible personal property tax paid in 1997 is based on values listed on December 31, 1996.

Source: Athens County Auditor

Table 7 C
Athens County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
December 31, 2004 and December 31, 1995

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2004	
		<u>Assessed Value</u>	Percent of <u>Public Utility Assessed Value</u>
COLUMBUS SOUTHERN POWER CO.	ELECTRIC	\$33,756,850	40.01%
TEXAS EASTERN TRANSMISSION	NATURAL GAS	23,293,730	27.61%
TENNESSEE GAS PIPELINE	NATURAL GAS	8,947,770	10.61%
VERIZON NORTH INC.	COMMUNICATIONS	5,316,660	6.30%
VOICESTREAM COLUMBUS INC.	COMMUNICATIONS	2,273,610	2.69%
COLUMBIA GAS TRANS. CORP.	NATURAL GAS	2,042,090	2.42%
COLUMBIA GAS OF OHIO, INC.	NATURAL GAS	1,807,460	2.14%
NORFOLK SOUTHERN	TRANSPORTATION	1,000,210	1.19%
NORFOLK SOUTHERN	TRANSPORTATION	1,000,210	1.19%
WESTERN RESERVE TELEPHONE	COMMUNICATIONS	572,070	0.68%
TOTAL TOP TEN		80,010,660	94.84%
TOTAL ALL OTHERS		4,353,680	5.16%
TOTAL ASSESSED VALUE		<u>\$84,364,340</u>	<u>100.00%</u>

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 1995	
		<u>Assessed Value</u>	Percent of <u>Public Utility Assessed Value</u>
COLUMBUS SOUTHERN POWER CO.	ELECTRIC	\$30,273,650	37.07%
TEXAS EASTERN TRANSMISSION	NATURAL GAS	14,912,900	18.26%
GTE NORTH INC.	COMMUNICATIONS	10,592,900	12.97%
COLUMBIA GAS OF OHIO, INC.	NATURAL GAS	7,121,520	8.72%
TENNESSEE GAS PIPELINE	NATURAL GAS	3,380,070	4.14%
COLUMBIA GAS TRANS. CORP.	NATURAL GAS	2,230,990	2.73%
OHIO TELEPHONE & TELEGRAPH	COMMUNICATIONS	1,323,880	1.62%
WESTERN RESERVE TELEPHONE	COMMUNICATIONS	1,138,090	1.39%
OHIO BELL TELEPHONE CO.	COMMUNICATIONS	1,079,450	1.32%
UNITED TELEPHONE CO.	COMMUNICATIONS	919,210	1.13%
TOTAL TOP TEN		72,972,660	89.35%
TOTAL ALL OTHERS		8,695,480	10.65%
TOTAL ASSESSED VALUE		<u>\$81,668,140</u>	<u>100.00%</u>

Public utility tangible personal property tax paid in 2006 is based on values listed on December 31, 2004.

Public utility tangible personal property tax paid in 1997 is based on values listed on December 31, 1995.

Source: Athens County Auditor

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

<u>Collection Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Collection To Current Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Percent of Outstanding Delinquent Taxes To Current Tax Levy</u>
1997	27,247,321	25,978,340	95.34%	982,837	26,961,177	98.95%	607,062	2.23%
1998	27,131,646	25,841,520	95.24%	1,352,681	27,194,201	100.23%	1,891,313	6.97%
1999	27,938,530	26,643,967	95.37%	1,213,294	27,857,261	99.71%	1,811,113	6.48%
2000	30,659,605	29,278,510	95.50%	1,194,159	30,472,669	99.39%	1,845,588	6.02%
2001	32,474,754	30,855,960	95.02%	1,115,775	31,971,735	98.45%	2,006,971	6.18%
2002	33,225,814	31,487,984	94.77%	1,537,932	33,025,916	99.40%	2,481,923	7.47%
2003	37,672,700	35,919,317	95.35%	1,586,594	37,505,911	99.56%	2,765,109	7.34%
2004	38,717,471	36,830,128	95.13%	1,767,959	38,598,087	99.69%	3,248,693	8.39%
2005	41,628,056	39,721,196	95.42%	1,389,631	41,110,827	98.76%	3,267,185	7.85%
2006	46,193,254	43,446,399	94.05%	2,076,180	45,522,579	98.55%	4,153,093	8.99%

Source: Athens County Auditor

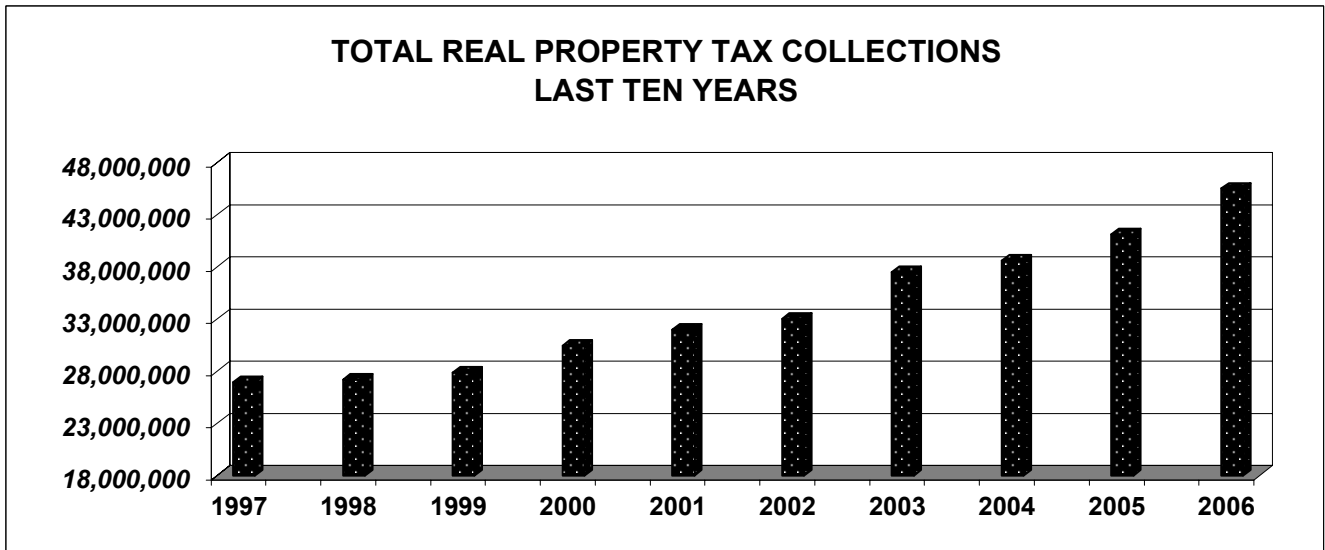


Table 9
Athens County, Ohio
Ratio of Outstanding Debt By Type
Last Ten Years

Year	Governmental Activities				Business-Type Activities				Total Primary Government	Percentage of Estimated Actual Value	Per Capita
	General Obligation Bonds	Sales Tax Notes	OWDA Loans	Capital Leases	General Obligation Bonds	Revenue Anticipation Bonds	OWDA Loans	Rural Development (FmHA) Loans			
1997	\$ 3,360,000		\$ 1,439,344	\$ 221,854			\$ 714,627	\$ 56,300	\$ 5,792,125	0.373%	94.53
1998	4,175,000		1,389,137	109,217			746,844	55,000	6,475,198	0.415%	105.30
1999	3,940,000		1,336,739	12,689			844,241	53,600	6,187,269	0.383%	100.44
2000	3,685,000		1,246,655	181,027			841,095	52,100	6,005,877	0.338%	96.52
2001	3,415,000		1,191,190	164,939			528,975	50,500	5,350,604	0.295%	85.97
2002	3,135,000		1,133,313	40,293	120,000	612,000	714,966	48,800	5,804,372	0.321%	91.76
2003	2,840,000		1,041,709	90,896	120,000	612,000	681,923	47,000	5,433,528	0.256%	84.40
2004	2,540,000		977,295	39,395	120,000	612,000	639,629	45,200	4,973,519	0.230%	78.71
2005	2,230,000	914,000	910,069	97,961	118,800	605,600	608,437	43,300	5,528,167	0.252%	89.07
2006	1,905,000	886,000	839,907	49,138	117,400	599,000	589,323	41,300	5,027,068	0.214%	81.27

Source: Athens County Auditor

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

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Resources Available to Pay Principal</u>	<u>Net General Bonded Debt</u>	<u>Ratio of Net Bonded Debt To Estimated Actual Value</u>	<u>Net Bonded Debt Per Capita</u>
1997	\$3,360,000	\$374,863	\$2,985,137	0.192%	48.72
1998	4,175,000	82,774	4,092,226	0.262%	66.55
1999	3,940,000	85,346	3,854,654	0.239%	62.58
2000	3,685,000	13,724	3,671,276	0.207%	59.00
2001	3,415,000	6,419	3,408,581	0.188%	54.77
2002	3,135,000	6,453	3,128,547	0.173%	49.46
2003	2,840,000	6,569	2,833,431	0.133%	44.01
2004	2,540,000	6,579	2,533,421	0.117%	40.09
2005	2,230,000	6,614	2,223,386	0.102%	35.83
2006	1,905,000	6,634	1,898,366	0.081%	30.69

Source: Athens County Auditor

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

Year	(1) Gross Revenue	Less: Operating Expenses, Net of Depreciation	Net Available Revenue	Bond Debt Service		OWDA Loan Debt Service		Coverage
				Principle	Interest	Principle	Interest	
<i>Plains Sewer</i>								
1997	\$224,555	\$149,635	\$74,920	\$7,000	\$184	\$17,565	\$9,773	2.17
1998	266,131	120,830	145,301	0	0	193,715	27,488	0.66
1999	272,648	157,920	114,728	0	0	14,191	18,686	3.49
2000	283,241	189,520	93,721	0	0	45,534	54,986	0.93
2001	336,211	179,623	156,588	0	0	79,828	35,683	1.36
2002	650,493	271,373	379,120	0	0	34,119	34,122	5.56
2003	626,213	273,980	352,233	0	0	133,785	39,105	2.04
2004	323,809	197,524	126,285	0	0	40,266	35,242	1.67
2005	355,521	196,221	159,300	0	0	29,122	32,817	2.57
2006	301,949	287,466	14,483	0	0	17,002	31,369	0.30
<i>Buchtel Water</i>								
2002	140,915	147,436	(6,521)	0	0	979	0	(6.66)
2003	158,012	85,092	72,920	0	0	1,989	1,570	20.49
2004	133,000	109,710	23,290	0	0	2,028	1,531	6.54
2005	130,940	99,893	31,047	0	0	2,070	1,489	8.72
2006	152,604	97,766	54,838	0	0	2,111	1,448	15.41
<i>Buchtel Sewer</i>								
2001	173,627	133,116	40,511	0	0	282,366	0	0.14
2002	285,324	43,557	241,767	0	0	0	0	0.00
2003	183,083	110,893	72,190	0	30,864	0	0	2.34
2004	147,502	106,909	40,593	0	32,940	0	0	1.23
2005	160,496	120,259	40,237	7,600	32,940	0	0	0.99
2006	142,309	117,312	24,997	8,000	32,598	0	0	0.62
						Rural Development Loan Debt Service		
						Principle	Interest	
<i>Plains Water</i>								
1997	362,461	323,618	38,843	10,000	460	1,300	2,970	2.64
1998	423,222	328,027	95,195	0	0	1,300	2,815	23.13
1999	430,456	409,659	20,797	0	0	1,400	2,750	5.01
2000	439,757	411,798	27,959	0	0	1,500	2,680	6.69
2001	491,467	467,150	24,317	0	0	1,600	2,605	5.78
2002	527,531	455,006	72,525	0	0	1,700	2,525	17.17
2003	517,967	484,607	33,360	0	0	1,800	2,440	7.87
2004	476,543	481,454	(4,911)	0	0	1,800	2,350	(1.18)
2005	532,611	522,336	10,275	0	0	1,900	2,260	2.47
2006	492,895	595,071	(102,176)	0	0	2,000	2,165	(24.53)

(1) Includes interest income and other non-operating revenue.

Source: Athens County Auditor

Table 12
Athens County, Ohio
Computation of Direct and Overlapping
General Obligation Debt Attributable to Governmental Activities
December 31, 2006

<u>Political Subdivisions</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to County</u>	<u>Amount of Direct and Overlapping Debt</u>
Direct:			
Athens County	\$1,898,366	100.00%	\$1,898,366
Overlapping:			
School Districts wholly within the County			
Athens City School District	12,052,671	100.00%	12,052,671
Entities not wholly within the County			
Federal Hocking Local School District	453,591	99.34%	450,592
Trimble Local School District	684,462	97.65%	<u>668,402</u>
Sub-Total Overlapping Districts	<u>13,190,724</u>		<u>13,171,665</u>
Grand Total	<u><u>\$15,089,090</u></u>		<u><u>\$15,070,031</u></u>

Source: Athens County Auditor

General Obligation Debt includes General Obligation Bonds only.

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

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Assessed Valuation	<u>\$530,037,163</u>	<u>\$531,773,440</u>	<u>\$548,458,183</u>	<u>\$603,291,493</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>\$11,750,929</u>	<u>\$11,794,336</u>	<u>\$12,211,455</u>	<u>\$13,582,287</u>
Amount of Debt Applicable to Debt Limit General Obligation Bonds	3,320,000	4,175,000	3,940,000	3,658,000
Less Amount Available in Debt Service	<u>-</u>	<u>78,773</u>	<u>85,346</u>	<u>13,724</u>
Amount of Debt Subject to Limit	<u>3,320,000</u>	<u>4,096,227</u>	<u>3,854,654</u>	<u>3,644,276</u>
Legal Debt Margin	<u>\$8,430,929</u>	<u>\$7,698,109</u>	<u>\$8,356,801</u>	<u>\$9,938,011</u>
Legal Debt Margin as a Percentage of the Debt Limit	71.75%	65.27%	68.43%	73.17%
Unvoted Debt Limit - 1% of Assessed Valuation	\$5,300,372	\$5,317,734	\$5,484,582	\$6,032,915
Amount of Debt Subject to Limit	<u>3,320,000</u>	<u>4,096,227</u>	<u>3,854,654</u>	<u>3,644,276</u>
Unvoted Legal Debt Margin	<u>\$1,980,372</u>	<u>\$1,221,507</u>	<u>\$1,629,928</u>	<u>\$2,388,639</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	37.36%	22.97%	29.72%	39.59%

Source: Athens County Auditor

<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<u>\$617,473,218</u>	<u>\$617,526,249</u>	<u>\$727,850,014</u>	<u>\$742,216,212</u>	<u>\$751,991,104</u>	<u>\$811,364,792</u>
<u>\$13,936,830</u>	<u>\$13,938,156</u>	<u>\$16,696,250</u>	<u>\$17,055,405</u>	<u>\$17,299,778</u>	<u>\$18,784,120</u>
<u>3,415,000</u> <u>6,419</u>	<u>3,135,000</u> <u>6,453</u>	<u>2,840,000</u> <u>6,569</u>	<u>2,540,000</u> <u>6,579</u>	<u>2,230,000</u> <u>6,614</u>	<u>1,905,000</u> <u>6,634</u>
<u>3,408,581</u>	<u>3,128,547</u>	<u>2,833,431</u>	<u>2,533,421</u>	<u>2,223,386</u>	<u>1,898,366</u>
<u>\$10,528,249</u>	<u>\$10,809,609</u>	<u>\$13,862,819</u>	<u>\$14,521,984</u>	<u>\$15,076,392</u>	<u>\$16,885,754</u>
75.54%	77.55%	83.03%	85.15%	87.15%	89.89%
<u>\$6,174,732</u>	<u>\$6,175,262</u>	<u>\$7,278,500</u>	<u>\$7,422,162</u>	<u>\$7,519,911</u>	<u>\$8,113,648</u>
<u>3,408,581</u>	<u>3,128,547</u>	<u>2,833,431</u>	<u>2,533,421</u>	<u>2,223,386</u>	<u>1,898,366</u>
<u>\$2,766,151</u>	<u>\$3,046,715</u>	<u>\$4,445,069</u>	<u>\$4,888,741</u>	<u>\$5,296,525</u>	<u>\$6,215,282</u>
44.80%	49.34%	61.07%	65.87%	70.43%	76.60%

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

<u>Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
1997	61,276	1,025,561	15,133	5.1%
1998	61,490	1,063,992	18,005	4.8%
1999	61,599	1,079,027	18,202	4.8%
2000	62,223	1,113,819	18,767	4.7%
2001	62,235	1,219,669	19,805	5.0%
2002	63,256	1,265,335	19,885	4.3%
2003	64,380	1,293,609	20,477	5.2%
2004	63,187	1,340,500	21,551	5.8%
2005	62,062	1,360,165	21,928	5.7%
2006	61,860	N/A	N/A	5.5%

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

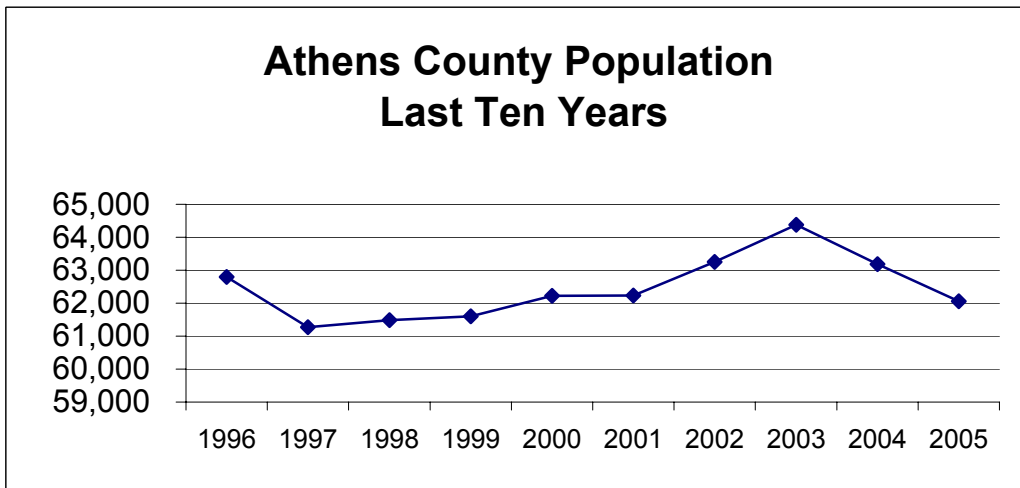


Table 15
Athens County, Ohio
Principal Employers
*2005 and 2001 **

<u>Employer</u>	<u>Nature of Business</u>	<u>2005</u>			<u>2001</u>		
		<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>
Ohio University	Education	3,700	1	13.55%	2,654	1	9.47%
Athens County Government	Government	621	2	2.27%	677	2	2.42%
Hocking College	Education	500	3	1.83%	470	4	1.68%
Athens City School District	Education	475	4	1.74%	450	6	1.61%
WAL-MART	Retail	450	5	1.65%			
O' Bleness Memorial Hospital	Health Care	448	6	1.64%	425	7	1.52%
Doctor's Hospital of Nelsonville	Health Care	273	7	1.00%		12	
Athens City Government	Government	255	8	0.93%		13	
Alexander Local School District	Education	215	9	0.79%			
Nelsonville-York School District	Education	180	10	0.66%		18	
Southern Ohio Coal	Mining				672	3	2.40%
Career Connections	Employment Services				450	5	1.61%
State Employees (Excluding Ed.)	Government				391	8	1.39%
TS Trim Industries	Manufacturing				305	9	1.09%
McBee Systems	Manufacturing				291	10	1.04%
Total		<u>7,117</u>		<u>26.06%</u>	<u>6,785</u>		<u>24.23%</u>
Total Employment within the County		<u>27,300</u>			<u>28,030</u>		

Source: Athens Area Chamber of Commerce

* Current information not available for 2006.

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Government						
Legislative and Executive						
County Commissioners	7.5	8.5	8.5	8.0	8.0	6.5
Auditor	15.0	16.0	16.0	16.0	16.0	15.0
Treasurer	6.0	4.0	5.0	5.0	5.0	5.0
Prosecuting Attorney	11.5	12.0	13.0	13.5	13.5	18.5
Data Processing	1.0	1.0	1.0	1.0	1.0	1.0
Board of Election	10.5	10.5	10.0	11.5	11.5	11.5
Recorder	4.0	4.0	4.0	4.0	4.0	4.0
Microfilm	2.0	2.0	2.0	2.0	2.0	2.0
Building and Grounds	7.0	7.0	7.0	7.0	7.0	6.0
Judicial						
Common Pleas Court	12.0	11.0	11.0	11.0	12.0	12.0
Law Library	1.0	1.5	1.0	1.0	1.0	1.0
Juvenile Court	10.5	15.5	15.0	14.5	14.5	15.0
Probate Court	7.0	6.5	5.5	6.0	5.5	5.5
Clerk of Courts	5.0	5.0	5.0	5.0	5.0	4.0
Title Office	5.0	5.0	5.0	5.0	7.0	6.0
Municipal Court	3.5	3.5	3.5	4.0	4.0	4.0
Public Safety						
Coroner	3.0	3.0	2.5	2.5	2.0	2.0
Sheriff	29.0	29.0	29.0	29.0	29.0	28.0
Emergency Management	1.0	1.0	1.0	1.0	1.0	1.0
911 Emergency Communications	16.0	16.0	15.5	15.0	15.0	15.0
Public Works						
County Engineer	27.5	27.0	27.0	28.0	29.0	28.0
County Planner	2.0	2.0	2.0	2.0	2.0	2.0
Soil & Water	3.5	5.0	5.5	5.5	3.5	3.5
Health						
Dog and Kennel	3.5	2.0	2.0	2.0	2.0	2.0
Solid Waste	26.5	23.0	25.0	27.0	25.0	25.0
Health Department	16.5	19.0	19.5	18.0	18.0	20.0
Plains Water & Sewer	5.0	4.0	4.0	4.0	4.0	4.0
Buchtel Water & Sewer	-	1.0	1.0	1.0	1.0	1.0
Human Services						
317 Board	12.5	14.0	13.0	11.0	11.0	11.0
Veteran's Services	4.0	4.5	4.5	5.0	5.0	5.0
TASC	15.5	16.5	-	-	-	-
Department of Youth Services	5.0	4.0	4.0	4.0	3.0	4.0
Victim's Assistance	4.0	3.0	3.0	2.0	5.0	-
Job & Family Services	121.0	118.0	119.0	118.5	119.0	120.0
Child Support Enforcement	18.0	21.0	19.0	19.0	20.0	17.0
Children Services	76.5	78.0	82.5	78.5	67.5	73.0
MR/DD (Beacon School)	80.5	90.0	94.5	87.0	87.0	88.0
Total	<u>579.0</u>	<u>594.0</u>	<u>586.0</u>	<u>574.5</u>	<u>566.0</u>	<u>566.5</u>

Source: Athens County Auditor

Each part-time employee counts as .5

Table 17
Athens County, Ohio
Operating Indicators by Function/Activity
Last Two Years

	2005	2006		2005	2006
General Government			Public Safety		
Legislative and Executive			Coroner		
County Commissioners			Number of cases investigated	93	80
Number of resolutions	24	31	Number of autopsies performed	20	23
Number of meetings	54	54	Number of toxicology without autopsy	N/A	6
Auditor			Number of toxicology collected for		
Number of non-exempt conveyances	1,144	1,133	Ohio State Highway Patrol	N/A	5
Number of exempt conveyances	789	814	Sheriff		
Number of real estate transfers	1,933	1,947	Number of incidents reported	6,973	6,992
Number of personal property returns-inter-co	823	804	Number of papers served	4,000	4,061
Number of personal property returns-local	260	220	Number of transport hours	6,240	6,240
Number of expense checks used	32,279	33,406	Number of court security hours	6,240	6,240
Number of payroll checks used	17,032	17,501	911 Emergency Communications		
Number of vendors licenses issued	122	124	Number of calls received	11,000	
Treasurer			Public Works		
Number of tax bill envelopes mailed Real	28,083	30,862	County Engineer		
Number of tax bill envelopes mailed Real Delq	-	2,269	Miles of roads resurfaced	61.85	57.34
Number of tax bill envelopes mailed MH	8,221	6,861	Number of bridges replaced/improved	3	-
Number of tax bill envelopes mailed PPT	533	555	Number of culverts built/replaced/improved	137	140
Return on portfolio-weighted yield	3.89%	3.89%	Dog and Kennel		
Prosecuting Attorney			Number of dog licenses issued	6,972	8,026
Number of cases-criminal	373	482	Number of kennel licenses issued	812	838
Number of township requests	100	90	Sewer Districts		
Board of Election			Average monthly sewage treated	64,465	10,931,919
Number of registered voters	43,433	42,504	Number of tap-ins	1,278	1,580
Number of voters last general election	14,598	20,402	Number of customers	1,567	1,580
Percentage of registered voters that voted	34%	48%	Water Districts		
Recorder			Average monthly water billed	\$36,121	\$52,558
Number of deeds recorded	2,708	2,580	Number of tap-ins	1,202	1,494
Number of mortgages recorded	5,609	5,189	Number of customers	1,482	1,494
Number of liens recorded	218	281	Human Services		
Number of leases recorded	179	217	Veteran's Services		
Number of power of attorneys recorded	179	162	Number of clients served	13,857	12,570
Number of partnerships recorded	-	4	Amount of benefits paid to county residents	\$261,073	\$263,266
Number of military discharges recorded	20	21	Job & Family Services		
Number of plats recorded	15	14	Average yearly client count - food stamps	6,932	6,754
Number of miscellaneous recorded	75	123	Average yearly client count - day care families	172	203
Building and Grounds			Average yearly client count - day care children	227	267
Number of buildings	66	66	Average yearly client count - WIA	175	217
Judicial			Average yearly client count - HEAP adults	200	289
Clerk of Courts/Common Pleas Court			Average yearly client count - HEAP children	238	350
Number of civil cases filed	373	475	Average yearly client count - job placement	91	122
Number of criminal cases filed	414	482	Child Support Enforcement		
Common Pleas Court/Domestic Relations			Average yearly active support orders	3,526	3,521
Number of Cases	4,164	3,595	Percentage collected	62.30%	64.61%
Juvenile Court			Children Services		
Number of unruly cases filed	78	77	Average monthly client count - foster care	105	114
Number of delinquent cases filed	442	297	(Includes residential, relative, therapeutic)		
Number of traffic cases filed	299	305	Average monthly client count - adoption	118	127
Number of neglected, dependent and abused children dispositions cases filed	59	72	Average In-home (Voluntary, Protective Service Order, Posittract)	124	105
Number of paternity/support cases filed	188	220	MR/DD (Beacon School)		
Number of other cases filed	86	131	Number of students enrolled		
Probate Court			Early intervention program	35	42
Number of civil cases filed	11	8	Preschool	14	12
Municipal Court			School Age	40	40
Number of civil cases filed	999	1,279	Number of employed at workshop	80	76
Number of criminal cases filed	3,443	3,962	Conservation and Recreation		
Number of traffic cases filed	6,293	6,003	Number of Parks	1	1
Law Library			Miles of Bike path	12.5	12.5
Number of volumes in collection	10,000	10,000			

Source: Various Athens County Departments

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

Function and Activity	1997	1998	1999	2000
<i>General Government - Legislative and Executive</i>				
County Commissioners	\$4,906,429	\$4,879,126	\$5,324,162	\$5,045,903
Auditor	82,573	90,658	103,848	112,693
Treasurer	22,585	24,404	26,602	27,393
Prosecuting Attorney	50,074	61,687	70,375	71,638
Data Processing	160,300	160,300	160,300	163,597
Board of Election	118,071	130,309	142,999	152,770
Recorder	50,771	57,808	71,720	74,855
Microfilm	38,319	37,876	47,899	54,094
Building and Grounds	52,580	72,577	108,164	171,877
Total Legislative & Executive	5,481,702	5,514,745	6,056,069	5,874,820
<i>General Government - Judicial</i>				
Court of Appeals	15,233	15,152	15,046	15,981
Common Pleas Court	76,882	77,918	77,918	88,858
Law Library	13,652	13,652	13,652	13,652
Juvenile Court	100,836	112,468	164,391	135,079
Probate Court	11,387	15,594	25,737	45,251
Clerk of Courts	78,104	76,967	77,586	92,948
Total Judicial	296,094	311,751	374,330	391,769
<i>Public Safety</i>				
Coroner	1,123	1,123	1,123	2,621
Sheriff	1,616,271	1,676,629	1,704,924	1,973,928
Emergency Management	26,154	25,097	28,364	24,383
911 Emergency Communications	732,243	838,009	901,696	932,676
Total Public Safety	2,375,791	2,540,858	2,636,107	2,933,608
<i>Public Works</i>				
County Engineer	2,589,288	2,798,941	2,837,080	2,947,756
GIS				
County Planner		595	595	2,783
Infrastructure				
Total Public Works	2,589,288	2,799,536	2,837,675	2,950,539
<i>Health</i>				
Dog and Kennel	29,066	29,066	676,103	727,055
Ambulance Service	1,065,009	1,100,621	1,345,371	1,823,743
Solid Waste	149,660	149,660	149,660	475,531
Health Department				104,917
Total Health	1,243,735	1,279,347	2,171,134	3,131,246
<i>Human Services</i>				
County Home	1,318,093	1,318,093	1,329,724	1,340,924
County Home Farm	36,471	36,471	36,471	36,471
Veteran's Services	7,891	7,891	7,891	11,650
Job & Family Services	1,158,932	1,258,750	1,334,398	1,561,330
Child Support Enforcement	74,722	74,722	74,722	74,722
Childrens Services	722,357	736,097	977,962	1,046,627
MR/DD (Beacon School)	4,494,399	4,505,637	4,729,873	4,737,952
TASC	25,207	29,331	40,456	47,290
Total Human Services	7,838,072	7,966,992	8,531,497	8,856,966
<i>Conservation and Recreation</i>				
Athens County Bikeway	358,418	358,418	358,418	358,418
Ferndale Park	37,118	37,118	38,513	56,339
Total Conservation & Recreation	395,536	395,536	396,931	414,757
Total Governmental Funds Capital Assets	\$20,220,218	\$20,808,765	\$23,003,743	\$24,553,705

Source: Athens County Auditor

2001	2002	2003	2004	2005	2006
\$5,305,019	\$5,152,213	\$5,134,699	\$6,038,323	\$6,032,683	\$6,051,064
135,512	138,914	127,984	134,827	112,852	115,227
32,960	34,067	22,651	28,502	24,588	19,512
89,664	80,928	67,698	59,957	61,013	64,172
192,167	209,303	127,632	129,031	130,455	133,504
142,654	146,981	68,644	130,024	775,835	855,000
79,717	83,150	54,826	54,826	54,826	55,943
46,893	46,893	40,761	40,761	40,761	40,761
186,531	177,581	179,532	193,782	190,032	191,996
<u>6,211,117</u>	<u>6,070,030</u>	<u>5,824,427</u>	<u>6,810,033</u>	<u>7,423,045</u>	<u>7,527,179</u>
15,981	16,725	14,360	13,576	14,404	11,044
62,801	86,533	62,782	69,714	58,516	65,736
13,652	13,652				
132,297	133,415	91,601	147,808	123,308	143,001
53,085	52,588	36,808	40,012	39,874	35,621
85,484	97,898	84,328	108,269	106,781	95,354
<u>363,300</u>	<u>400,811</u>	<u>289,879</u>	<u>379,379</u>	<u>342,883</u>	<u>350,756</u>
2,621	2,621	4,021	5,594	5,594	4,471
1,990,538	2,027,980	1,760,175	1,808,818	2,036,338	1,957,944
57,874	60,015	97,639	150,712	298,360	384,263
<u>1,023,249</u>	<u>838,740</u>	<u>821,671</u>	<u>931,891</u>	<u>1,114,486</u>	<u>1,117,630</u>
<u>3,074,282</u>	<u>2,929,356</u>	<u>2,683,506</u>	<u>2,897,015</u>	<u>3,454,778</u>	<u>3,464,308</u>
3,169,175	3,268,071	3,014,130	3,494,755	3,270,699	3,728,257
			6,495	6,495	6,495
6,249	6,249	7,519	9,202	8,029	8,030
		64,504,018	66,913,003	69,717,026	69,365,585
<u>3,175,424</u>	<u>3,274,320</u>	<u>67,525,667</u>	<u>70,423,455</u>	<u>73,002,249</u>	<u>73,108,367</u>
736,930	742,650	720,507	714,882	714,882	708,382
1,823,743	1,683,038	1,768,161	1,768,161	1,648,171	1,830,693
478,356	453,956	806,891	962,444	1,010,660	1,105,434
104,917	104,917	100,921	100,921	100,921	87,529
<u>3,143,946</u>	<u>2,984,561</u>	<u>3,396,480</u>	<u>3,546,408</u>	<u>3,474,634</u>	<u>3,732,038</u>
1,340,924	1,289,629				
36,471	32,737	29,737	29,737	29,737	29,737
12,435	18,667	14,230	14,230	14,230	14,230
1,853,593	1,844,494	3,043,042	3,052,184	3,283,446	3,296,602
67,892	67,892	53,832	53,832	53,832	39,292
1,173,823	1,273,004	1,142,900	1,211,416	1,177,778	1,187,079
4,743,761	5,368,935	5,449,914	5,507,337	5,722,915	5,885,259
70,428	76,720				
<u>9,299,327</u>	<u>9,972,078</u>	<u>9,733,655</u>	<u>9,868,736</u>	<u>10,281,938</u>	<u>10,452,199</u>
358,418	393,142	361,268	361,268	361,268	380,978
70,839	73,777	73,777	76,896	76,896	76,896
<u>429,257</u>	<u>466,919</u>	<u>435,045</u>	<u>438,164</u>	<u>438,164</u>	<u>457,874</u>
<u>\$25,696,653</u>	<u>\$26,098,075</u>	<u>\$89,888,659</u>	<u>\$94,363,190</u>	<u>\$98,417,691</u>	<u>\$99,092,721</u>

Table 19
Athens County, Ohio
Assessed Valuation of Exempt Real Property
December 31, 2006

	United States of America	State of Ohio	Counties	Townships	Municipalities	Board of Education
<u>MUNICIPALITIES</u>						
Athens City	\$218,160	\$13,632,720	\$4,265,720	\$118,720	\$7,997,360	\$6,861,650
Nelsonville City	282,320	60	4,129,930	2,780	1,458,310	8,089,260
Albany Corporation	0	28,900	8,920	14,250	82,350	510,160
Amesville Corporation	0	0	9,000	1,600	105,470	938,080
Buchtel Corporation	27,630	0	40	0	129,520	790
Chauncey Corporation	38,350	0	0	0	259,010	678,560
Coolville Corporation	0	4,170	33,560	46,470	76,130	785,450
Glouster Corporation	220	90	39,760	58,340	155,670	1,518,460
Jacksonville Corporation	5,950	0	0	2,620	36,950	0
Trimble Corporation	0	10	0	3,930	66,940	0
	<u>\$572,630</u>	<u>\$13,665,950</u>	<u>\$8,486,930</u>	<u>\$248,710</u>	<u>\$10,367,710</u>	<u>\$19,382,410</u>
<u>TOWNSHIPS</u>						
Athens Township	\$50	\$184,760	\$1,149,100	\$53,450	\$1,061,870	\$4,816,670
Alexander Township	0	527,950	6,960	21,070	0	1,093,950
Ames Township	0	13,280	460	15,890	32,090	0
Bern Township	0	86,710	0	34,580	0	2,320
Canaan Township	63,390	1,102,170	47,340	62,760	37,670	0
Carthage Township	0	401,470	6,570	53,070	620	0
Dover Township	2,215,040	14,230	591,690	23,520	29,600	8,950
Lee Township	0	17,970	47,750	145,700	35,200	29,970
Lodi Township	0	72,010	930	22,370	0	250,040
Rome Township	49,310	86,740	3,180	51,510	0	2,563,900
Troy Township	16,380	232,950	23,400	8,750	580	0
Trimble Township	862,660	771,060	7,490	947,980	55,460	1,860,000
Waterloo Township	17,340	1,101,990	8,000	112,800	0	269,840
York Township	1,378,100	257,920	22,810	92,370	-	1,367,300
	<u>\$4,602,270</u>	<u>\$4,871,210</u>	<u>\$1,915,680</u>	<u>\$1,645,820</u>	<u>\$1,253,090</u>	<u>\$12,262,940</u>
Total Athens County	<u>\$5,174,900</u>	<u>\$18,537,160</u>	<u>\$10,402,610</u>	<u>\$1,894,530</u>	<u>\$11,620,800</u>	<u>\$31,645,350</u>
<u>SCHOOL DISTRICTS</u>						
Athens CSD	\$2,471,600	\$14,096,220	\$6,024,310	\$227,110	\$9,347,230	\$12,365,830
Alexander LSD	17,340	1,748,820	72,560	312,720	117,550	2,153,960
Federal Hocking LSD	129,080	1,662,980	105,710	245,800	253,170	4,289,750
Trimble LSD	820,780	771,160	47,250	1,012,870	314,730	3,356,600
Nelsonville-York CSD	1,736,100	257,980	4,152,780	95,150	1,588,120	9,479,210
Warren LSD	0	0	0	880	0	0
	<u>\$5,174,900</u>	<u>\$18,537,160</u>	<u>\$10,402,610</u>	<u>\$1,894,530</u>	<u>\$11,620,800</u>	<u>\$31,645,350</u>
<u>Joint Vocational Schools</u>						
Tri-County J.V.S.	\$5,174,900	\$18,537,160	\$10,402,610	\$1,893,650	\$11,620,800	\$31,645,350
Washington County J.V.S.	0	0	0	880	0	0
	<u>\$5,174,900</u>	<u>\$18,537,160</u>	<u>\$10,402,610</u>	<u>\$1,894,530</u>	<u>\$11,620,800</u>	<u>\$31,645,350</u>

Source: Athens County Auditor

Conservancy & Park Districts (Publicly Owned)	Schools, Colleges & Academies (Privately Owned)	Charitable Institutions (Privately Owned)	Churches, Etc. Public Worship	Graveyards, Monuments, Cemetaries	Tax Abatements	Athens Metropolitan Housing Authority	Total Value
\$287,620	\$155,813,090	\$8,292,980	\$4,493,910	\$576,570	\$11,327,320	\$790,920	\$214,676,740
175,690	9,769,170	2,786,580	1,010,770	22,660	0	1,620	27,729,150
0	0	148,590	867,800	0	0	10,590	1,671,560
0	0	0	38,790	0	0	0	1,092,940
0	0	0	109,150	0	0	2,380	269,510
0	0	12,140	274,050	7,710	0	121,260	1,391,080
0	0	148,080	262,320	1,920	0	0	1,358,100
0	0	108,360	240,800	0	0	0	2,121,700
0	0	0	55,400	0	0	28,440	129,360
20	0	13,560	22,850	15,250	0	0	122,560
<u>\$463,330</u>	<u>\$165,582,260</u>	<u>\$11,510,290</u>	<u>\$7,375,840</u>	<u>\$624,110</u>	<u>\$11,327,320</u>	<u>\$955,210</u>	<u>\$250,562,700</u>
\$171,360	\$2,878,690	\$152,440	\$1,257,560	\$12,990	\$0	\$576,340	\$12,315,280
61,830	23,950	279,530	661,370	89,220	124,230	0	2,890,060
120	0	0	83,690	8,570	0	0	154,100
0	0	0	58,550	1,510	0	0	183,670
25,390	0	0	87,670	47,400	0	0	1,473,790
295,610	0	10,840	199,620	19,680	0	0	987,480
486,560	0	127,950	136,010	16,790	0	0	3,650,340
23,320	2,963,190	0	104,370	0	0	0	3,367,470
28,500	0	0	79,400	13,460	0	0	466,710
14,370	0	26,530	70,990	23,400	0	0	2,889,930
88,920	0	0	415,970	35,810	0	0	822,760
4,050	0	0	92,890	11,420	0	0	4,613,010
16,810	0	19,150	131,530	14,230	0	0	1,691,690
209,360	2,345,940	0	340,290	92,810	0	0	6,106,900
<u>\$1,426,200</u>	<u>\$8,211,770</u>	<u>\$616,440</u>	<u>\$3,719,910</u>	<u>\$387,290</u>	<u>\$124,230</u>	<u>\$576,340</u>	<u>\$41,613,190</u>
<u>\$1,889,530</u>	<u>\$173,794,030</u>	<u>\$12,126,730</u>	<u>\$11,095,750</u>	<u>\$1,011,400</u>	<u>\$11,451,550</u>	<u>\$1,531,550</u>	<u>\$292,175,890</u>
\$799,790	\$158,691,780	\$8,585,510	\$6,142,780	\$638,920	\$11,327,320	\$845,730	\$231,564,130
281,820	2,987,140	447,270	1,863,220	123,470	124,230	10,590	10,260,690
418,800	0	185,450	1,149,820	106,870	0	642,790	9,190,220
4,070	0	121,920	408,780	26,670	0	28,440	6,913,270
385,050	12,115,110	2,786,580	1,489,900	115,470	0	4,000	34,205,450
0	0	0	41,250	0	0	0	42,130
<u>\$1,889,530</u>	<u>\$173,794,030</u>	<u>\$12,126,730</u>	<u>\$11,095,750</u>	<u>\$1,011,400</u>	<u>\$11,451,550</u>	<u>\$1,531,550</u>	<u>\$292,175,890</u>
\$1,889,530	\$173,794,030	\$12,126,730	\$11,054,500	\$1,011,400	\$11,451,550	\$1,531,550	\$292,133,760
0	0	0	41,250	0	0	0	42,130
<u>\$1,889,530</u>	<u>\$173,794,030</u>	<u>\$12,126,730</u>	<u>\$11,095,750</u>	<u>\$1,011,400</u>	<u>\$11,451,550</u>	<u>\$1,531,550</u>	<u>\$292,175,890</u>

Table 20
Athens County, Ohio
Athens County Taxes Collected
(Collection Year 2006)

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

Source: Athens County Auditor

(1) The County Auditor is the fiscal agent for these agencies but they are not included in any General Government reports.

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

Table 21
Athens County, Ohio
Athens County State Payments and Special Assessments Collected
(Collection Year 2006)

Entity	State Payments					
	Gasoline	Motor Vehicle License	Local Government	Public Utility Personal Property Reimbursement	General Personal Property Reimbursement	(1) Total
General Fund		\$12,318	\$1,199,431	\$25,504	\$22,074	\$1,259,327
Co. Engineer	2,322,445	1,963,412				4,285,857
Children Services				38,810	33,591	72,401
MR/DD				71,552	61,903	133,455
Ambulance Service				27,722	23,993	51,715
TB Levy				3,326	2,879	6,205
Senior Citizens				5,544	7,198	12,742
Total County Offices and Agencies	2,322,445	1,975,730	1,199,431	172,458	151,638	5,821,702
Health Department				11,088	9,597	20,685
317 Board				42,280	45,777	88,057
(1)Total Outside Agencies				53,368	55,374	108,742
Athens City		74,779	690,157	6,484.00	14,023	785,443
Nelsonville City		23,041	137,471	8,842	7,875	177,229
Albany Village		9,552	20,987	1,970	812	33,321
Amesville Village		1,241	4,606	674	33	6,554
Buchtel Village		3,654	11,435	1,034	54	16,177
Chauncey Village		6,599	21,784	1,114	259	29,756
Coolville Village		3,828	12,756	618	215	17,417
Glouster Village		13,964	40,583	2,210	2,254	59,011
Jacksonville Village		3,822	10,488	1,364	376	16,050
Trimble Village		2,610	9,277	3,842	504	16,233
Total Municipalities	0	143,090	959,544	28,152	26,405	1,157,191
Alexander Township	57,640	23,229	18,511	1,512	1,603	102,495
Ames Township	57,640	15,100	10,686	822	317	84,565
Athens Township	71,684	43,852	39,929	14,774	8,918	179,157
Bern Township	57,640	13,338	8,938	152	271	80,339
Canaan Township	57,640	20,350	14,457	11,072	7,369	110,888
Carthage Township	57,640	22,806	16,182	520	516	97,664
Dover Township	57,640	26,095	21,685	3,476	2,154	111,050
Lee Township	57,640	17,091	13,138	1,168	1,037	90,074
Lodi Township	57,640	21,254	15,041	708	805	95,448
Rome Township	57,640	24,709	16,908	1,694	780	101,731
Trimble Township	57,640	17,083	13,515	1,958	4,037	94,233
Troy Township	57,640	23,189	17,333	2,480	910	101,552
Waterloo Township	57,640	21,372	18,647	1,918	2,249	101,826
York Township	57,640	19,767	14,915	18,186	5,069	115,577
Total Townships	821,004	309,235	239,885	60,440	36,035	1,466,599
County Wide Total	\$3,143,449	\$2,428,055	\$2,398,860	\$314,418	\$269,452	\$8,554,234
Special Assessments						
Plains Water & Sewer			\$42,646			
Buchtel Water & Sewer			669			
Trimble Waste Water			69,095			
Hocking Con. Dist			164,977			
Le-Ax Water			7,333			
Tuppers Plains			619			
Margrets Creek			5,188			
Total Special Districts			\$290,527			
Athens City			\$584,315			
Nelsonville City			3,708			
Coolville Village			0			
Glouster Village			7,134			
Jacksonville Village			5,738			
Trimble Village			748			
			\$601,643			

Table 22
Athens County, Ohio
Detail Sales Tax Receipts
(Collection Year 2006)
(cash basis of accounting)

	General Fund		911 Emergency Communications		Total	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Sales Tax Payments	\$1,528,850	31.66%	\$382,200	31.67%	\$1,911,050	31.66%
Local Stores (C & E, Cross Court, Etc.).						
Direct Pay Tax Return Payments	12,478	0.26%	3,119	0.26%	15,597	0.26%
Taxes paid directly to the State.						
Seller's Use Tax Return Payments	416,640	8.63%	104,126	8.63%	520,766	8.63%
Out of State Retailers.						
Consumer's Use Tax Return Payments	88,199	1.83%	22,018	1.82%	110,217	1.83%
Taxes due beyond what was paid to supplier.						
Motor Vehicle Tax Payments	662,101	13.71%	165,455	13.71%	827,556	13.71%
From County Clerk of Courts.						
Watercraft and Outboard Motors	4,244	0.09%	1,061	0.09%	5,305	0.09%
From County Clerk of Courts.						
Department of Liquor Control	23,397	0.48%	5,849	0.48%	29,246	0.48%
State or Agency Liquor Stores.						
Sales Tax on Motor Vehicle Fuel Refunds	737	0.02%	184	0.01%	921	0.02%
Tax Due on Motor Fuel Tax Refunds.						
Sales/Use Tax Voluntary Payments	14,882	0.31%	3,718	0.31%	18,600	0.31%
Payments made by nonregistered consumers.						
Statewide Master Numbers	2,065,887	42.78%	516,463	42.79%	2,582,350	42.79%
Chain Stores (Wal-Mart, Lowes, Etc.).						
Sales/Use Assessment Payments	11,186	0.23%	2,768	0.23%	13,954	0.23%
From Tax Assessments.						
Streamlined Sales Tax Payments	-	0.00%	-	0.00%	-	0.00%
Streamlined Tax Agreement Payments						
Managed Audit Sales/Use Tax Payments	-	0.00%	-	0.00%	-	0.00%
From Audits.						
County Tax Receipts	4,828,601	100.00%	1,206,961.00	100.00%	6,035,562	100.00%
Adjustments Made To Prior Allocations	-	-	-	-	-	-
Less Sales/Use Tax Refunds Approved	(1,270.00)		(317.00)		(1,587.00)	
Aggregate County Tax Receipts	4,827,331		1,206,644		6,033,975	
Less 1% Administrative Rotary Fund	(48,273)		(12,066)		(60,339)	
Less Sales/Use Tax Refunds Approved	(6,635)		(1,659)		(8,294)	
Destination Sourcing Adjustments	(274.72)		(69.00)		(343.72)	
County Tax Allocation	\$4,772,148		\$1,192,850		\$5,964,998	

Source: Ohio Department of Taxation



Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

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
JULY 12, 2007**