

ATHENS COUNTY, OH

2014



COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2014

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Dave Yost • Auditor of State

Board of County Commissioners
Athens County
15 S. Court Street, #234
Athens, Ohio 45701

We have reviewed the *Independent Auditor's Report* of Athens County, prepared by Julian & Grube, Inc., for the period January 1, 2014 through December 31, 2014. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

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

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

October 9, 2015

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ATHENS COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2014



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Athens County Auditor

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**ATHENS COUNTY, OHIO
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Introductory Section



Photos: Jeremy Stump



Jill A. Thompson

Athens County Auditor

Honorable Lenny Eliason
Honorable Charlie Adkins
Honorable Chris Chmiel

June 26, 2015

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our twenty-fifth Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2014. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and includes the reporting model as promulgated by GASB Statement No. 34. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. This CAFR will provide the necessary information to the taxpayers of Athens County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Athens County with sound financial information for future decision making.

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

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Athens County was organized into a separate political entity in 1805 and consists of fourteen townships, eight villages, and two cities. The County encompasses 506.8 square miles and has a population of approximately 64,713. The City of Athens is the County seat with an estimated population of 24,122.

A three-member Board of Commissioners, eleven other elected officials including the Auditor, Treasurer, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, 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 500 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 Developmental Disabilities (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 City-County General Health District, A.D.A.M.H.S. (317) Board, the Athens County Soil and Water Conservation District, the Regional Planning Commission 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 Nelsonville bypass finished construction in 2013, which along with the replacement of the State Route 691 bridge has improved traffic flow into the City of Nelsonville, Hocking College, and Tri County Career Center as well as making all of Athens County more accessible.

Development continues on East State Street in the City of Athens. The Texas Roadhouse restaurant opened in 2014, it is located in the parking lot of the Market on State, formerly the University Mall. Construction began on the Fairfield Inn & Suites in Athens, which will add capacity for Athens growing tourism. The City of Nelsonville is also continuing to develop its tourism industry.

Ohio University continues to play an important role in the economic development of Athens County. They continue to renovate their residence halls and have opened offices in uptown Athens.

The Plains Water and Sewer District, including the Buchtel Water and Sewer District, the LE-AX Water District, the Sunday Creek Valley Water District, the Hollister Water Association, the Bishopville Water District, Burr Oak Regional Water District and the Tupper Plains-Chester Water District serve the rural areas of the County. The Trimble Township Waste Water Treatment facility serves Trimble Township and the villages of Glouster, Jacksonville and Trimble. The Albany Village Sewer System serves the Village of Albany and its local area.

COUNTY GOVERNMENT INITIATIVES

In 2014, the County's Geographical Informational System (GIS) Management system continued working with Athens County EMS and local fire departments to redraw their service areas and keep them updated in the 911 dispatch system. Maintenance on the LBRS data continues with address and road changes. The County parcel layer continues to be updated with new splits and owner changes. The previous plat maps and property surveys are located within the GIS Information section on the County Auditor's website. Woolpert, Inc. began flyover procedures to update the aerial maps for the County.

The County Engineer repaired/replaced seven bridges and ninety-eight culverts on various County roads in 2014. Over eight miles of County roads were chip and sealed with over nine miles of County roads being repaved.

Progress continues with the LandDisc program and is being used in the Real Estate Division to attach photos of real property to the property record cards for future reference. A farmland calculator has also been implemented to assist with soil types on agricultural properties and expanded property tax information is now available to the public for tax years 2009 to present.

RELEVANT FINANCIAL POLICIES

It is the County's policy to ensure that current year resources are sufficient to fund current year expenditures. Expenditures are set based upon available resources with the County Commissioners determining the level of funding for each department or office within the primary government.

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

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

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

INTERNAL CONTROLS

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

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

INDEPENDENT AUDIT

State statutes require an annual audit by independent accountants. The Ohio Auditor of State conducted the County's audit from 1991 to 2012. Beginning in 2013, the Ohio Auditor of State contracted the County's audit to a private independent public accounting firm for a three year period. In addition to meeting the requirements set forth in State statutes, the audit was designed to meet the requirements of the Federal Single Audit Act Amendments of 1996 and related OMB Circular A-133. The independent auditor's report on the basic financial statements and combining statements and individual funds schedules is included in the Financial Section of the report.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Athens County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2013. 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 2014 Comprehensive Annual Financial Report of Athens County which follows the format of the reporting model required by GASB Statement No. 34 demonstrates the continual commitment to professionalism of the Athens County Auditor's Office. This report significantly increases the accountability of the management of the County to our taxpayers.

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

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

Sincerely,



Jill A. Thompson
Athens County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Athens County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

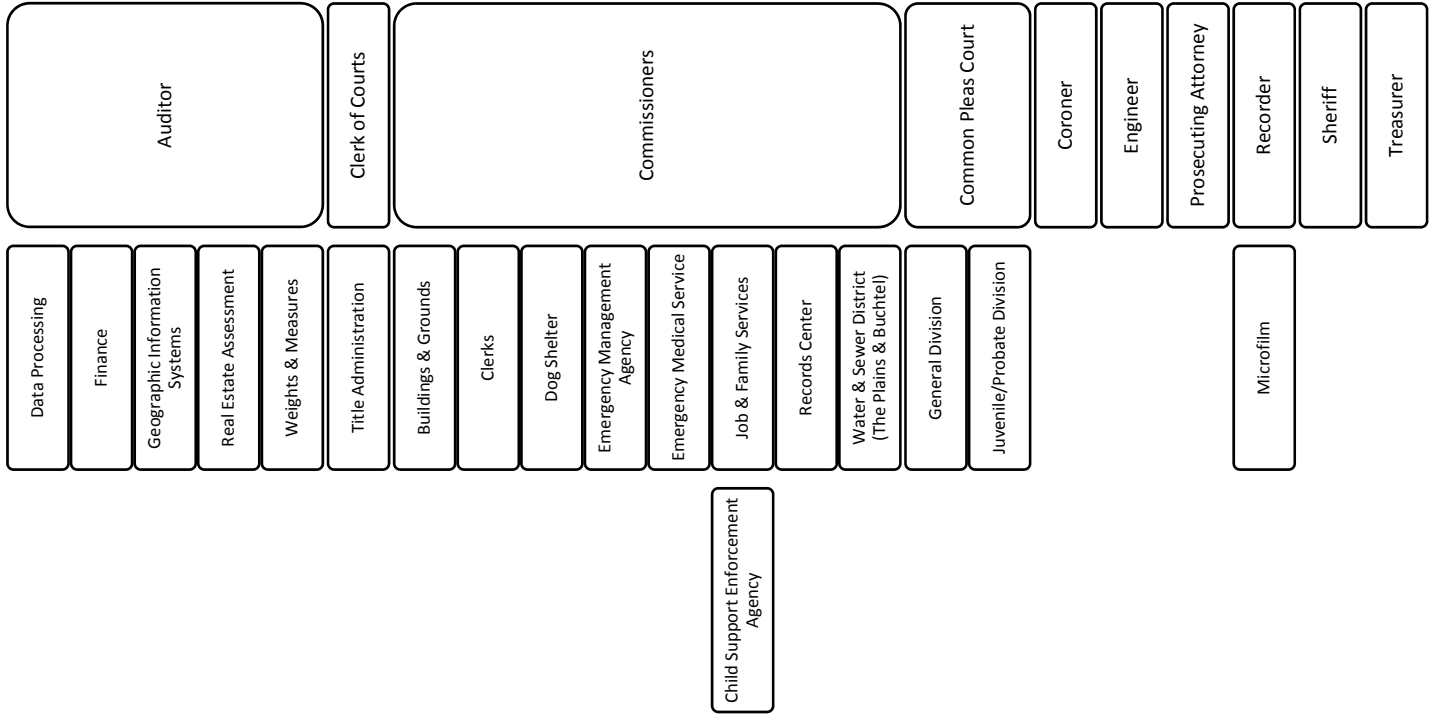
Executive Director/CEO

ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2014

<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Leonard R. Eliason	County Commissioner	1/01/11 to 12/31/14
Christopher T. Chmiel	County Commissioner	1/03/13 to 1/02/17
Charles R. Adkins	County Commissioner	1/02/13 to 1/01/17
Jill A. Thompson	County Auditor	3/12/11 to 3/08/15
William J. Bias	County Treasurer	8/31/13 to 9/04/17
Keller J. Blackburn	Prosecuting Attorney	1/05/13 to 1/06/17
R. Jeff Maiden	County Engineer	1/05/13 to 1/06/17
Jessica A. Markins	County Recorder	1/05/13 to 1/06/17
Carl T. Ortman	County Coroner	10/01/14 to 1/06/17
Ann C. Trout	Clerk of Courts	1/05/13 to 1/06/17
L. Alan Goldsberry	Common Pleas Court Judge	2/09/09 to 2/08/15
George P. McCarthy	Common Pleas Court Judge	5/28/13 to 12/31/16
Robert W. Stewart	Probate/Juvenile Court Judge	2/09/09 to 2/08/15
Patrick Kelly	Sheriff	1/05/13 to 3/20/15
Rodney Smith	Interim/Acting Sheriff	3/27/14 to 3/20/15

ORGANIZATIONAL CHART OF ATHENS COUNTY

Citizens of Athens County



Ex Officio & Appointed Boards



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Financial Section



Photos: Jim Downard



Julian & Grube, Inc.

Serving Ohio Local Governments

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

Independent Auditor's Report

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of ATCO, Inc., which represents 20.07 percent of assets, 22.40 percent of net position, and 77.54 percent of revenues for the aggregate discretely presented component units of Athens County. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to amounts included for ATCO, Inc., is based 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 financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of ATCO, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Job and Family Services, Road (MVGT), Children's Services, ACBDD (Beacon School) and Ambulance Service Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2015, on our consideration of Athens County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Athens County's internal control over financial reporting and compliance.



Julian & Grube, Inc.
June 26, 2015

ATHENS COUNTY, OHIO
Management Discussion & Analysis
For the Year Ended December 31, 2014
(Unaudited)

The discussion and analysis of Athens County's (the County) financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2014. 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 2014 are as follows:

Total assets of the County exceeded its total liabilities and deferred inflows of resources at December 31, 2014 by \$82,123,728.

The County's total net position decreased \$2,190,775 or 2.60% from 2013 to 2014.

Program revenues of governmental activities accounted for \$31,802,428 or 55.57% of total governmental activities revenue. General revenues accounted for \$25,428,964 or 44.43% of the total governmental activities revenue.

The County had \$59,238,507 in expenses related to governmental activities; \$31,802,428 of these expenses was offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and miscellaneous revenue of \$25,428,964 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,181,433 or 98.70% of total business-type activities revenue. General revenues accounted for \$15,505 or 1.30% of the total business-type activities revenue.

The County had \$1,380,598 in expenses related to business-type activities; \$1,181,433 of these expenses was offset by program specific charges for services. General revenues of \$15,505 were utilized to provide for these programs.

Among major funds, the General Fund had \$13,501,266 in revenues, \$12,358,503 in expenditures, and (\$736,030) in net transfers and other financing sources. The General Fund balance increased by \$406,733 from \$3,036,311 to \$3,443,044.

In 2014, the County's governmental activities related outstanding bonds increased by \$348,274 or 3,578.28% to \$358,007. The County's governmental activities related outstanding long-term notes decreased by \$21,000 or 3.30% to \$616,000. The County's governmental activities related outstanding loans had a decrease of \$98,764 or 38.72% to \$156,310. Total governmental activities related debt outstanding increased in 2014 by \$228,510 to \$1,130,317.

In 2014, the County's business-type related outstanding bonds had a net increase of \$488,800 or 75.23% to \$1,138,500, while the County's business-type activities related outstanding loans had a net decrease of \$29,784 or 6.42% to \$434,037. Total business-type activities related debt outstanding increased in 2014 by \$459,016 to \$1,572,537.

USING THIS ANNUAL REPORT

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

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

ATHENS COUNTY, OHIO
Management Discussion & Analysis
For the Year Ended December 31, 2014
(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 the County, the General Fund is the most significant of the major funds.

REPORTING THE COUNTY AS A WHOLE

Statement of Net Position and the Statement of Activities

One of the most important questions asked about the County's finances is "How did the County do financially during 2014?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2014 compared to 2013:

Table 1
Net Position

	Governmental		Business-Type		Total	
	Activities		Activities			
	2014	Restated 2013	2014	Restated 2013	2014	Restated 2013
<i>Assets:</i>						
Current & Other Assets	\$ 41,783,769	\$ 39,998,131	\$ 1,811,578	\$ 1,985,372	\$ 43,595,347	\$ 41,983,503
Capital Assets, Net	55,215,312	56,308,255	5,306,196	4,687,406	60,521,508	60,995,661
Total Assets	<u>96,999,081</u>	<u>96,306,386</u>	<u>7,117,774</u>	<u>6,672,778</u>	<u>104,116,855</u>	<u>102,979,164</u>
<i>Liabilities:</i>						
Current & Other Liabilities	2,281,834	2,410,453	291,525	124,840	2,573,359	2,535,293
Long Term Liabilities	5,806,455	4,790,536	1,624,131	1,162,160	7,430,586	5,952,696
Total Liabilities	<u>8,088,289</u>	<u>7,200,989</u>	<u>1,915,656</u>	<u>1,287,000</u>	<u>10,003,945</u>	<u>8,487,989</u>
Total Deferred Inflows of Resources	<u>11,989,182</u>	<u>10,176,672</u>	-	-	<u>11,989,182</u>	<u>10,176,672</u>
<i>Net Position:</i>						
Net Investment in Capital Assets	53,441,637	55,619,382	3,733,659	3,573,885	57,175,296	59,193,267
Restricted	21,767,115	21,839,677	-	-	21,767,115	21,839,677
Unrestricted	<u>1,712,858</u>	<u>1,469,666</u>	<u>1,468,459</u>	<u>1,811,893</u>	<u>3,181,317</u>	<u>3,281,559</u>
Total Net Position	<u>\$ 76,921,610</u>	<u>\$ 78,928,725</u>	<u>\$ 5,202,118</u>	<u>\$ 5,385,778</u>	<u>\$ 82,123,728</u>	<u>\$ 84,314,503</u>

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

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

Current liabilities increased slightly due primarily to increases in contracts payable.

Deferred Inflows increased due to increases in deferrals related to property taxes receivable.

Long-term liabilities increased due to the issuance of general obligation bonds and new capital leases.

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$82,123,728. By far, the largest portion of the County's net position (69.62%) 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 position represents resources that are subject to restrictions on how they can be used. These resources accounted for \$21,767,115 or 26.51% of total net position. The remaining balance of \$3,181,317 or 3.87%, which is unrestricted net position, may be used to meet the County's ongoing obligations to citizens and creditors. Total net position decreased in 2014 by \$2,190,775. As of December 31, 2014, the County is able to report a positive balance of \$76,921,610 for governmental type activities. For business-type activities, a positive net position balance of \$5,202,118 is reported.

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Table 2 shows the changes in net position for the year 2014 compared to 2013.

Table 2
Changes in Net Position

	Governmental	Business-Type	Total	Governmental	Business-Type	Total
	Activities	Activities		Activities	Activities	
	2014	2014	2014	Restated 2013	Restated 2013	Restated 2013
<i>Revenues:</i>						
<i>Program Revenues</i>						
Charges for Services	\$ 5,817,044	\$ 1,181,433	\$ 6,998,477	\$ 5,276,031	\$ 1,227,414	\$ 6,503,445
Operating Grants and Contributions	25,343,026	-	25,343,026	22,478,437	-	22,478,437
Capital Grants and Contributions	642,358	-	642,358	771,601	-	771,601
Total Program Revenue	31,802,428	1,181,433	32,983,861	28,526,069	1,227,414	29,753,483
<i>General Revenues</i>						
Property Taxes	12,417,646	-	12,417,646	12,168,878	-	12,168,878
Sales Tax	7,975,117	-	7,975,117	7,488,236	-	7,488,236
Grants and Entitlements	1,991,287	-	1,991,287	2,235,984	-	2,235,984
Investment Earnings	147,464	17	147,481	112,432	20	112,452
Miscellaneous	2,897,450	15,488	2,912,938	1,877,199	39,473	1,916,672
Total General Revenues	25,428,964	15,505	25,444,469	23,882,729	39,493	23,922,222
Total Revenues	57,231,392	1,196,938	58,428,330	52,408,798	1,266,907	53,675,705
<i>Program Expenses:</i>						
<i>General Government</i>						
Legislative and Executive	7,128,301	-	7,128,301	6,815,779	-	6,815,779
Judicial	2,600,622	-	2,600,622	2,360,747	-	2,360,747
Public Safety	6,283,229	-	6,283,229	5,524,967	-	5,524,967
Public Works	8,447,708	-	8,447,708	7,909,038	-	7,909,038
Health	3,880,851	-	3,880,851	3,688,881	-	3,688,881
Human Services	30,811,297	-	30,811,297	27,940,930	-	27,940,930
Conservation and Recreation	39,529	-	39,529	15,010	-	15,010
Economic Development and Assistance	6,177	-	6,177	121,772	-	121,772
Interest and Fiscal Charges	40,793	-	40,793	45,795	-	45,795
Plains Sewer	-	360,555	360,555	-	356,053	356,053
Plains Water	-	644,897	644,897	-	653,067	653,067
Buchtel Sewer	-	247,148	247,148	-	237,493	237,493
Buchtel Water	-	120,658	120,658	-	107,471	107,471
Sheriff Academy Training	-	7,340	7,340	-	33,421	33,421
Total Expenses	59,238,507	1,380,598	60,619,105	54,422,919	1,387,505	55,810,424
Change in Net Position	(2,007,115)	(183,660)	(2,190,775)	(2,014,121)	(120,598)	(2,134,719)
Net Position January 1	78,928,725	5,385,778	84,314,503	80,942,846	5,506,376	86,449,222
Net Position December 31	\$ 76,921,610	\$ 5,202,118	\$ 82,123,728	\$ 78,928,725	\$ 5,385,778	\$ 84,314,503

Governmental Activities

The most significant program expenses for the County are Human Services, Public Works, Legislative and Executive, and Public Safety. These programs account for 88.92% of the total governmental activities. Human Services, which accounts for 52.01% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by Job and Family Services, Board of Developmental Disabilities, Child Support Enforcement Agency and Children Services. Public Works, which accounts for 14.26% 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 12.04% of the total, represents cost associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor and Recorder. Public Safety, which represents 10.61% 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

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basically funded with federal and state monies. Children Services and Board of Developmental Disabilities are partially supported by voted property tax levies. The operation of the Sheriff's Department is funded through the General Fund, while 911 Emergency Communication is funded through a sales tax. The most significant funding sources for the County Engineer are motor vehicle license fees and gasoline taxes.

As noted previously, the net position decreased \$2,007,115 or 2.54%. This is a slight change from last year when net position decreased \$2,014,121 or 2.49%. Total revenues increased \$4,822,594 or 9.20% from last year and expenses increased \$4,815,588 or 8.85% from last year.

The major factors in the change in revenues are a significant increase in operating grants and contributions of \$2,864,589 or 12.74%, due to more State funds received by Job and Family Services, a decrease in capital grants and contributions of \$129,243 or 16.75%, and an increase of \$248,768 or 2.04% in property taxes, a \$541,013 or 10.25% increase in charges for services, a \$35,032 or 31.16% increase in investment earnings and a significant increase of \$1,020,251 or 54.35% in miscellaneous revenues in the Road, Job and Family Services, and Workman's Compensation funds.

Expenses increased by \$4,815,588 or 8.85% as a net result of increases of \$2,870,367 or 10.27% in Human Services due to increases in expenses for Job and Family Services public retention contingency and personnel expenses, ACBDD and WIA expenses, an \$538,670 or 6.81% increase in Public Works mainly due to Road (MVGT) contract expenses for bridge repairs and a \$758,262 or 13.72% increase in Public Safety due primarily to 911 contract expenses for GIS services and equipment purchases.

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 2014	Net Cost of Services 2014
General Government		
Legislative and Executive	\$ 7,128,301	\$ 4,836,068
Judicial	2,600,622	1,522,791
Public Safety	6,283,229	5,577,958
Public Works	8,447,708	2,755,296
Health	3,880,851	1,899,189
Human Services	30,811,297	10,841,055
Conservation and Recreation	39,529	(43,248)
Economic Development	6,177	6,177
Interest and Fiscal Charges	40,793	40,793
	<u>\$ 59,238,507</u>	<u>\$ 27,436,079</u>
Total Expenses		

It should be noted that 53.69% of the costs of services for governmental activities are derived from program revenues including charges for services, operating grants, capital grants and other contributions. The \$10,841,055 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Board of Developmental Disabilities and Children Services. For 2014, the net cost of providing these Human Services was only 35.19% of total cost.

For Legislative and Executive, the \$4,836,068 in net cost of services indicates primarily the General Fund support provided for the operation of the general administration of the county government.

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Business-Type Activities

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

Governmental Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$22,268,501 (6.19% is unassigned), a decrease of \$260,280 or 1.16% from last year. Decreases in the Road (MVGT), Children Services, and ACBDD (Beacon School) and funds more than offset increases in the General, Job and Family Services, Ambulance Service and County Capital Improvement leading to this decrease.

The General Fund is the primary operating fund of the County. At the end of 2014, the total fund balance in the General Fund was \$3,443,044 of which \$1,933,397 was unassigned. During the year, revenues exceeded expenditures by \$1,142,763. Planned transfers to various other funds mainly for debt payments and capital projects reduced the change in fund balance to an increase of \$406,733. This increase was due mainly to increases in sales tax revenues.

For the other major funds of the County's governmental funds, the Job and Family Services Fund balance increased by \$511,588 or 71.74% due to increased intergovernmental revenues in 2014. The Road (MVGT) Fund balance decreased by \$156,236 or 9.85% due to an increase in expenditures, while the Children Services Fund balance decreased by \$1,393,605 or 39.15% due primarily to an increase in transfers-out, and the ACBDD (Beacon School) Fund balance decreased by \$272,920 or 6.72%, due to revenues increasing less than expenditures in 2014. Finally, the Ambulance Service Fund balance increased by \$108,725 or 7.38% due to an increase in charges for services revenues while a new major fund, County Capital Improvements, ended the year with a deficit balance of \$526,483.

Proprietary Funds

The County's enterprise funds are the Plains and Buchtel Water and Sewer funds, Rural Solid Waste, Athens County Solid Waste and Sheriff Academy Training. The County provides water and sewer services to over two thousand customers in The Plains and Buchtel. Net position of the enterprise funds at year end was \$5,202,118, of which \$1,468,459 was unrestricted.

The County's two major enterprise funds are the Plains Sewer and the Buchtel Sewer Funds which, at year end, had net position of \$2,657,001 with \$991,032 of that unrestricted and \$1,883,669 of which \$155,400 was unrestricted, respectively. During 2014, the Plains Sewer Fund net position decreased by \$28,625 or 1.07%, while the Buchtel Sewer Fund net position decreased by \$89,272 or 4.52%.

Budgetary Highlights – General Fund

By state statute, the Board of County Commissioners adopts the annual operating budget for the County effective on the first day of January. The County's appropriations are restricted by the amount of anticipated revenues certified by the Budget Commission in accordance with the Ohio Revised Code. For the County's General Fund, changes from the original to the final budget have been minimal.

For the General Fund, the final budgeted revenues were \$11,937,794 representing a \$19,446 increase from the original budgeted estimates of \$11,918,348. The final budget reflected a 0.16% increase from the original budgeted amount. There was a 8.62% positive variance in actual revenues as compared to the final budget in the General Fund.

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This was due to the receipt of unanticipated sales tax, intergovernmental and charges for services. For the General Fund, the final budget basis expenditures were \$12,487,533 representing a decrease of \$62,870 or 0.50% from the original budget.

There was a 3.23% positive variance in actual expenditures as compared to the final budget in the General Fund. This was due to the fact that the various departments kept their spending levels below their appropriations.

Capital Assets and Debt Administration

Capital Assets - The County's net investment in capital assets for governmental and business-type activities as of December 31, 2014, amounts to \$57,175,296 (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 2014 fiscal year. In 2014, there were additional costs of \$841,400 incurred for various construction projects.

During 2014, various roads were resurfaced and bridges improved or replaced bringing the infrastructure investment of the County to a total of \$80,139,289.

Long-term Debt - At December 31, 2014, the County had total bonded debt outstanding of \$358,007. The County's long-term bonded debt increased by \$348,274 (3,578.28%), while its long-term loan debt had a net decrease of \$98,764 (38.72%) during 2014. The County's long-term notes decreased by \$21,000 (3.30%) during 2014.

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

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

Economic Factors

The unemployment rate for the County as of December 2014 was 5.60%, which decreased from a rate of 7.40% the previous December. This was above both the national rate of 5.40%, and the state unemployment rate of 4.70% respectively, for that same month.

Athens County is the home of Ohio University and Hocking College, and has a significant agricultural presence. The County's \$950,424,090 tax base has grown at an average annual rate of .62% over the last five years. This growth is attributed to the new construction that has occurred over the last five years and the revaluation of property within the County to reflect current fair market values.

Revenue from the County's 1.25% sales tax, the largest revenue source for the County's General Fund and 911 Emergency Communication Fund, has grown at an average annual rate of 4.49% over the past five years. As of May 2015, sales tax is up 4.73% over 2014.

Investment earnings in 2014 increased \$35,029 or 31.15% from 2013. Total investment earnings for all funds totaled \$147,481 in 2014, up from \$112,452 in 2013.

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.

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Statement of Net Position

December 31, 2014

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Atco Inc.	Athens Co. Port Authority
Assets					
Cash and Cash Equivalents	\$ 20,203,504	\$ 1,293,641	\$ 21,497,145	\$ 307,185	\$ 72,495
Cash and Cash Equivalents in Segregated Accounts	104,600	114,546	219,146	-	-
<i>Receivables:</i>					
Property Taxes	13,427,505	-	13,427,505	-	-
Sales Taxes	1,317,770	-	1,317,770	-	-
Accounts	547,877	116,785	664,662	34,613	6,075
Special Assessments	-	264,352	264,352	-	-
Accrued Interest	26,995	-	26,995	-	767
Loans	316,383	-	316,383	-	-
Intergovernmental	5,270,894	-	5,270,894	-	-
Internal Balance	(225)	225	-	-	-
Due From Component Unit	680	-	680	-	-
Due from Primary Government	-	-	-	20,841	-
Materials and Supplies Inventory	243,374	13,252	256,626	79,714	-
Prepaid Items	324,412	8,777	333,189	2,075	-
Nondepreciable Capital Assets	1,586,121	958,234	2,544,355	-	507,571
Depreciable Capital Assets, Net	53,629,191	4,347,962	57,977,153	3,808	1,198,058
Total Assets	96,999,081	7,117,774	104,116,855	448,236	1,784,966
Liabilities					
Accounts Payable	480,818	29,062	509,880	25,406	-
Contracts Payable	915,536	164,589	1,080,125	-	-
Accrued Wages and Benefits	282,591	2,813	285,404	7,331	-
Matured Compensated Absenses Payable	29,375	-	29,375	-	-
Intergovernmental Payable	521,261	67,964	589,225	7,080	-
Accrued Interest Payable	-	26,932	26,932	-	743
Deposits Held and Due to Others	3,851	-	3,851	7,886	-
Matured Bonds Payable	17,000	-	17,000	-	-
Matured Interest Payable	10,561	165	10,726	-	-
Due to Component Unit	20,841	-	20,841	-	-
Due to Primary Government	-	-	-	680	-
<i>Long Term Liabilities:</i>					
Due Within One Year	1,789,156	118,267	1,907,423	-	141,479
Due In More Than One Year	4,017,299	1,505,864	5,523,163	-	294,435
Total Liabilities	8,088,289	1,915,656	10,003,945	48,383	436,657
Deferred Inflows of Resources	11,989,182	-	11,989,182	10,740	-
Net Position					
Net Investment in Capital Assets	53,441,637	3,733,659	57,175,296	3,808	1,705,629
<i>Restricted for:</i>					
Job and Family Services	1,148,680	-	1,148,680	-	-
Road and Bridge Services	2,687,027	-	2,687,027	-	-
Children Services	2,404,039	-	2,404,039	-	-
Developmental Disabilities Services	4,375,035	-	4,375,035	-	-
Ambulance Service	1,790,519	-	1,790,519	-	-
Capital Projects	3,009,321	-	3,009,321	-	-
General Government:					
Legislative and Executive	811,022	-	811,022	-	-
Judicial	230,180	-	230,180	-	-
Public Safety	1,986,114	-	1,986,114	-	-
Public Works	665,768	-	665,768	-	-
Health	1,155,073	-	1,155,073	-	-
Human Services	844,977	-	844,977	5,050	-
Consevation and Recreation	45,345	-	45,345	-	-
Economic Development and Assistance	614,015	-	614,015	-	70,649
Unrestricted	1,712,858	1,468,459	3,181,317	380,255	(427,969)
Total Net Position	\$ 76,921,610	\$ 5,202,118	\$ 82,123,728	\$ 389,113	\$ 1,348,309

See accompanying notes to the basic financial statements.

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Statement of Activities

For the Year Ended December 31, 2014

	Program Revenues				Net (Expense) Revenue and Change in Net Position				Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	ATCO, Inc.	Athens County Port Authority	
									-	-
Primary Government										
Governmental Activities:										
<i>General Government:</i>										
Legislative and Executive	\$ 7,128,301	\$ 2,288,243	\$ 3,990	\$ -	\$ (4,836,068)	\$ -	\$ (4,836,068)	\$ -	\$ -	\$ -
Judicial	2,600,622	992,163	85,668	-	(1,522,791)	-	(1,522,791)	-	-	-
Public Safety	6,283,229	310,209	395,062	-	(5,577,958)	-	(5,577,958)	-	-	-
Public Works	8,447,708	136,191	4,996,640	559,581	(2,755,296)	-	(2,755,296)	-	-	-
Health	3,880,851	1,747,596	234,066	-	(1,899,189)	-	(1,899,189)	-	-	-
Human Services	30,811,297	342,642	19,627,600	-	(10,841,055)	-	(10,841,055)	-	-	-
Conservation and Recreation	39,529	-	-	82,777	43,248	-	43,248	-	-	-
Economic Development and Assistance	6,177	-	-	-	(6,177)	-	(6,177)	-	-	-
Interest and Fiscal Charges	40,793	-	-	-	(40,793)	-	(40,793)	-	-	-
<i>Total Governmental Activities</i>	<u>59,238,507</u>	<u>5,817,044</u>	<u>25,343,026</u>	<u>642,358</u>	<u>(27,436,079)</u>	<u>-</u>	<u>(27,436,079)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Business-Type Activities:										
Plains Sewer	360,555	327,277	-	-	-	(33,278)	(33,278)	-	-	-
Plains Water	644,897	612,294	-	-	-	(32,603)	(32,603)	-	-	-
Buchtel Sewer	247,148	157,353	-	-	-	(89,795)	(89,795)	-	-	-
Buchtel Water	120,658	84,509	-	-	-	(36,149)	(36,149)	-	-	-
Sheriff Academy Training	7,340	-	-	-	-	(7,340)	(7,340)	-	-	-
<i>Total Business-Type Activities</i>	<u>1,380,598</u>	<u>1,181,433</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(199,165)</u>	<u>(199,165)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 60,619,105</u>	<u>\$ 6,998,477</u>	<u>\$ 25,343,026</u>	<u>\$ 642,358</u>	<u>(27,436,079)</u>	<u>(199,165)</u>	<u>(27,635,244)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Component Units:										
ATCO, Inc.	\$ 810,644	\$ 325,971	\$ 354,498	\$ -	-	-	-	(130,175)	-	-
Athens County Port Authority	147,342	204,570	-	-	-	-	-	-	57,228	57,228
<i>Total Component Units</i>	<u>\$ 957,986</u>	<u>\$ 530,541</u>	<u>\$ 354,498</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(130,175)</u>	<u>\$ -</u>	<u>\$ 57,228</u>
General Revenues										
Property Taxes Levied for:										
General Fund					1,978,623		1,978,623			
Children Services					3,136,743		3,136,743			
ACBDD					4,685,785		4,685,785			
Ambulance Service					1,781,509		1,781,509			
Other Purposes					834,986		834,986			
Sales Tax Levied for:										
General Fund					6,380,319		6,380,319			
911 Emergency Communications					1,594,798		1,594,798			
Grants and Entitlements not restricted to Specific Programs					1,991,287		1,991,287			
Investment Earnings					147,464	17	147,481	177	32	32
Miscellaneous					2,897,450	15,488	2,912,938	100,591	21,642	21,642
<i>Total General Revenues</i>					<u>25,428,964</u>	<u>15,505</u>	<u>25,444,469</u>	<u>100,768</u>	<u>21,674</u>	<u>21,674</u>
Change in Net Position					(2,007,115)	(183,660)	(2,190,775)	(29,407)	78,902	78,902
Net Position at Beginning of Year as Restated - (See Note 5)					78,928,725	5,385,778	84,314,503	418,520	1,269,407	1,269,407
Net Position at End of Year					<u>\$ 76,921,610</u>	<u>\$ 5,202,118</u>	<u>\$ 82,123,728</u>	<u>\$ 389,113</u>	<u>\$ 1,348,309</u>	<u>\$ 1,348,309</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Balance Sheet
Governmental Funds
December 31, 2014

	General	Job & Family Services	Road (MVGT)	Children Services	ACBDD (Beacon School)	Ambulance Service	County Capital Improvements	Other Governmental Funds	Total Governmental Funds
Assets:									
Cash and Cash Equivalents	\$ 1,875,333	\$ 1,099,529	\$ 926,662	\$ 2,154,901	\$ 3,139,821	\$ 1,094,324	\$ 64,995	\$ 8,990,040	\$ 19,345,605
Cash and Cash Equivalents in Segregated Accounts	65,472	-	201	2,140	-	-	-	36,787	104,600
Receivables:									
Property Taxes	1,948,614	-	-	3,218,009	5,668,074	1,803,930	-	788,878	13,427,505
Sales Tax	1,054,236	-	-	-	-	-	-	263,534	1,317,770
Accounts	7,721	-	-	7,721	6,058	534,098	-	547,877	1,130,317
Accrued Interest	26,995	-	-	-	-	-	-	26,995	26,995
Loans	-	-	-	-	-	-	-	316,383	316,383
Interfund	329,338	433,982	-	9,567	1,068	-	-	33,057	807,012
Intergovernmental	834,685	238,472	2,120,355	430,645	1,039,054	104,465	503,218	5,270,894	5,270,894
Due from Component Unit	-	-	-	-	680	680	-	-	680
Materials and Supplies Inventory	16,608	6,040	169,244	-	-	39,625	-	11,857	243,374
Prepaid Items	123,370	17,900	890	29,911	122,245	10,442	19,654	324,412	324,412
Total Assets	\$ 6,282,372	\$ 1,795,923	\$ 3,217,352	\$ 5,845,173	\$ 9,977,000	\$ 3,586,884	\$ 64,995	\$ 10,963,408	\$ 41,733,107
Liabilities:									
Accounts Payable	\$ 101,726	\$ 40,285	\$ 221,523	\$ 54,573	\$ 16,447	\$ 14,267	\$ -	\$ 31,997	\$ 480,818
Contracts Payable	92,543	127,847	99,989	113,399	52,982	24,457	291,478	110,064	912,759
Accrued Wages and Benefits	62,074	73,369	15,093	38,925	39,263	21,722	32,145	282,591	282,591
Matured Compensated Absences Payable	912	25,747	-	2,410	-	-	306	306	29,375
Interfund Payable	6,451	3,831	-	5,992	1,097	-	300,000	489,866	807,237
Intergovernmental Payable	125,080	85,775	27,907	62,468	135,828	36,946	47,257	521,261	521,261
Due to Component Unit	-	-	-	-	8,360	-	12,481	20,841	20,841
Deposits Held and Due to Others	3,851	-	-	-	-	-	-	-	3,851
Matured Bonds Payable	-	-	-	-	-	-	17,000	17,000	17,000
Matured Interest Payable	-	-	-	-	-	-	10,561	10,561	10,561
Total Liabilities	392,637	356,854	364,512	277,767	253,977	97,392	591,478	751,677	3,086,294
Deferred Inflows of Resources	2,446,691	214,381	1,423,270	3,401,006	5,936,983	1,908,395	-	1,047,586	16,378,312
Fund Balances:									
Nonspendable	215,489	23,940	170,134	29,911	122,245	50,067	-	280,088	891,874
Restricted	-	1,200,748	1,259,436	2,136,489	3,663,795	1,531,030	5,889,823	15,681,321	15,681,321
Committed	-	-	-	-	-	-	-	41,768	41,768
Assigned	1,294,158	-	-	-	-	-	2,981,925	4,276,083	4,276,083
Unassigned	1,933,397	-	-	-	-	-	(526,483)	(29,459)	1,377,455
Total Fund Balances (Deficits)	3,443,044	1,224,688	1,429,570	2,166,400	3,786,040	1,581,097	(526,483)	9,164,145	22,268,501
Total Liabilities, Deferred Inflows and Fund Balances	\$ 6,282,372	\$ 1,795,923	\$ 3,217,352	\$ 5,845,173	\$ 9,977,000	\$ 3,586,884	\$ 64,995	\$ 10,963,408	\$ 41,733,107

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2014

Total Governmental Fund Balances	\$ 22,268,501
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	55,215,312
Other long-term assets are not available to pay for current-period expenditures and are therefore deferred inflows in the funds:	
Intergovernmental Revenue	2,950,807
Property Taxes	1,438,323
Total	4,389,130
Internal service funds are used by management to pay insurance costs. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.	855,122
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	(1,130,317)
Premium on Notes	(6,891)
Capital Leases Payable	(799,668)
Landfill Post-Closure Costs Payable	(2,158,725)
Compensated Absences	(1,710,854)
Total	(5,806,455)
Net Position of Governmental Activities	\$ 76,921,610

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014

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, 2014

	General	Job & Family Services	Road (M/VGT)	Childrens Services	ACBDD (Beacon School)	Ambulance Service	County Capital Improvements	Other Governmental Funds	Total Governmental Funds
Revenues:									
Property Taxes	\$ 1,965,635	\$ -	\$ -	\$ 3,108,269	\$ 4,521,963	\$ 1,762,727	\$ -	\$ 832,577	\$ 12,191,171
Sales Tax	6,380,319	-	-	-	-	-	-	1,594,798	7,975,117
Intergovernmental	1,995,101	8,310,393	4,229,921	3,425,180	5,378,976	215,610	-	4,549,151	28,105,332
Charges for Services	2,184,554	-	-	49,989	55,816	1,519,552	-	1,487,586	5,297,497
Licenses and Permits	3,365	-	-	-	-	-	-	180,861	180,861
Fines and Forfeitures	146,925	-	51,914	-	-	-	-	177,496	338,686
Interest	143,731	-	1,111	-	-	-	-	139,847	338,686
Other Revenues	680,636	278,334	529,658	171,586	136,337	29,115	-	2,554	147,396
Total Revenue	13,501,266	8,588,727	4,812,604	6,755,024	10,093,092	3,527,004	-	9,371,083	56,648,800
Expenditures:									
Current:									
General Government:									
Legislative and Executive	5,479,588	-	-	-	-	-	-	1,002,427	6,482,015
Judicial	2,288,922	-	-	-	-	-	-	283,284	2,572,206
Public Safety	3,740,240	-	-	-	-	-	-	2,783,606	6,523,846
Public Works	-	-	5,864,589	-	-	-	-	846,469	6,711,058
Health	340,388	-	-	-	-	3,418,279	-	353,043	4,111,710
Human Services	487,531	8,181,675	-	6,998,629	10,366,012	-	-	4,151,880	30,185,727
Conservation and Recreation	5,505	-	-	-	-	-	-	22,586	28,091
Economic Development and Assistance	-	-	-	-	-	-	-	6,177	6,177
Capital Outlay	-	-	-	-	-	-	526,483	750,000	1,276,483
Debt Service:									
Principal Retirement	13,644	-	130,543	-	-	-	-	223,839	368,026
Interest and Fiscal Charges	2,685	-	-	-	-	-	-	38,734	41,419
Total Expenditures	12,358,503	8,181,675	5,995,132	6,998,629	10,366,012	3,418,279	526,483	10,462,045	58,306,758
Excess of Revenues Over (Under) Expenditures	1,142,763	407,052	(1,182,528)	(243,605)	(272,920)	108,725	(526,483)	(1,090,962)	(1,657,958)
Other Financing Sources (Uses):									
Sale of Capital Assets	-	-	43,615	-	-	-	-	-	43,615
Proceeds from General Obligation Bonds	-	-	358,007	-	-	-	-	-	358,007
Proceeds of Notes	-	-	624,670	-	-	-	-	21,000	21,000
Transfers - In	-	104,536	-	(1,150,000)	-	-	-	1,781,494	1,886,030
Transfers - Out	(736,030)	-	-	-	-	-	-	-	(1,886,030)
Total Other Sources (Uses)	(736,030)	104,536	1,026,292	(1,150,000)	-	-	-	2,152,880	1,397,678
Net Change in Fund Balances	406,733	511,588	(156,236)	(1,393,605)	(272,920)	108,725	(526,483)	1,061,918	(260,280)
Fund Balances (Deficits) at Beginning of Year As Restated	3,036,311	713,100	1,585,806	3,560,005	4,058,960	1,472,372	-	8,102,227	22,528,781
Fund Balances (Deficits) at End of Year	\$ 3,443,044	\$ 1,224,688	\$ 1,429,570	\$ 2,166,400	\$ 3,786,040	\$ 1,581,097	\$ (526,483)	\$ 9,164,145	\$ 22,268,501

See accompanying notes to the basic financial statements.

Net Change in Fund Balances - Total Governmental Funds \$ (260,280)

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

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

Capital Outlay	3,885,314
Depreciation	(4,530,994)
Total	(695,680)

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. (397,263)

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

Intergovernmental Revenue	(128,661)
Property Taxes	226,874
Total	97,813

Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 368,026

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 626

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. (128,880)

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. 98,344

Other financing sources in the governmental funds that increase long-term liabilities in the Statement of Net Position are not reported as revenues in the Statement of Activities. (1,354,063)

Internal service funds are used by management to pay workers compensation, self insurance and excess insurance costs. These funds are not included in the governmental funds. 264,242

Change in Net Position of Governmental Activities \$ (2,007,115)

See accompanying notes to the basic financial statements

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2014

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2014

General Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 1,867,455	\$ 1,867,455	\$ 1,965,635	\$ 98,180
Sales Tax	5,750,000	5,750,000	6,319,367	569,367
Intergovernmental	1,884,963	1,884,963	2,013,881	128,918
Charges for Services	1,639,980	1,616,030	1,792,039	176,009
Licenses and Permits	2,800	2,800	3,365	565
Fines and Forfeitures	163,600	163,600	143,640	(19,960)
Interest	70,200	70,200	123,061	52,861
Other	539,350	582,746	605,342	22,596
Total Revenue	11,918,348	11,937,794	12,966,330	1,028,536
Expenditures:				
Current:				
General Government:				
Legislative and Executive	5,870,238	5,584,349	5,356,903	227,446
Judicial	1,936,558	1,988,286	1,908,990	79,296
Public Safety	3,834,905	4,007,993	3,976,978	31,015
Health	408,690	408,690	346,751	61,939
Human Services	494,312	492,515	489,328	3,187
Conservation and Recreation	5,700	5,700	5,253	447
Total Expenditures	12,550,403	12,487,533	12,084,203	403,330
Excess of Revenues Over (Under) Expenditures	(632,055)	(549,739)	882,127	1,431,866
Other Financing Sources (Uses):				
Advances - In	46,596	46,596	46,596	-
Advances - Out	(10,000)	(23,187)	(323,187)	(300,000)
Transfers - Out	(729,541)	(798,672)	(736,030)	62,642
Total Other Financing Sources (Uses)	(692,945)	(775,263)	(1,012,621)	(237,358)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,325,000)	(1,325,002)	(130,494)	1,194,508
Fund Balances (Deficit) at Beginning of Year	1,283,334	1,283,334	1,283,334	-
Prior Year Encumbrances Appropriated	41,668	41,668	41,668	-
Fund Balances (Deficit) at End of Year	\$ 2	\$ -	\$ 1,194,508	\$ 1,194,508

See accompanying notes to the basic financial statements.

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ATHENS COUNTY, OHIO

Statement of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Major Special Revenue Funds

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 8,165,000	\$ 8,097,877	\$ 7,989,404	\$ (108,473)
Other	35,000	35,000	278,334	243,334
Total Revenue	8,200,000	8,132,877	8,267,738	134,861
Expenditures:				
<i>Current:</i>				
Human Services	8,236,832	8,639,880	8,229,011	410,869
Total Expenditures	8,236,832	8,639,880	8,229,011	410,869
Excess of Revenues Over (Under) Expenditures	(36,832)	(507,003)	38,727	545,730
Other Financing Sources (Uses):				
Transfers - In	100,000	115,870	104,536	(11,334)
Total Other Financing Sources (Uses)	100,000	115,870	104,536	(11,334)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	63,168	(391,133)	143,263	534,396
Fund Balances (Deficit) at Beginning of Year	956,266	956,266	956,266	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,019,434	\$ 565,133	\$ 1,099,529	\$ 534,396

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

Statement of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Major Special Revenue Funds

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 4,186,000	\$ 4,186,000	\$ 4,207,173	\$ 21,173
Fines and Forfeitures	50,000	50,000	54,007	4,007
Interest	1,000	1,000	1,117	117
Other	13,000	13,000	529,658	516,658
Total Revenue	4,250,000	4,250,000	4,791,955	541,955
Expenditures:				
<i>Current:</i>				
Public Works	4,250,000	5,488,007	5,248,986	239,021
Total Expenditures	4,250,000	5,488,007	5,248,986	239,021
Excess of Revenues Over (Under) Expenditures	-	(1,238,007)	(457,031)	780,976
Other Financing Sources (Uses):				
Sale of Capital Assets	-	-	43,615	43,615
Proceeds of Bonds	-	358,007	358,007	-
Total Other Financing Sources (Uses)	-	358,007	401,622	43,615
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(880,000)	(55,409)	824,591
Fund Balances (Deficit) at Beginning of Year	982,002	982,002	982,002	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 982,002	\$ 102,002	\$ 926,593	\$ 824,591

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

**Statement of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds**

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,020,517	\$ 3,020,517	\$ 3,108,269	\$ 87,752
Intergovernmental	2,777,738	3,420,738	3,432,918	12,180
Charges for Services	730,000	87,000	49,989	(37,011)
Other	119,500	93,945	69,656	(24,289)
Total Revenue	6,647,755	6,622,200	6,660,832	38,632
Expenditures:				
Current:				
Human Services	8,159,099	8,207,419	7,044,174	1,163,245
Total Expenditures	8,159,099	8,207,419	7,044,174	1,163,245
Excess of Revenues Over (Under) Expenditures	(1,511,344)	(1,585,219)	(383,342)	1,201,877
Other Financing Sources (Uses):				
Advances - In	7,000	7,000	-	(7,000)
Transfers - Out	-	(1,150,000)	(1,150,000)	-
Total Other Financing Sources (Uses)	7,000	(1,143,000)	(1,150,000)	(7,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,504,344)	(2,728,219)	(1,533,342)	1,194,877
Fund Balances (Deficit) at Beginning of Year	3,688,243	3,688,243	3,688,243	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,183,899	\$ 960,024	\$ 2,154,901	\$ 1,194,877

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

**Statement of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds**

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 4,227,170	\$ 4,227,170	\$ 4,521,963	\$ 294,793
Intergovernmental	4,225,786	4,225,786	5,072,345	846,559
Charges for Services	67,163	67,163	58,227	(8,936)
Other	55,002	55,002	100,465	45,463
Total Revenue	8,575,121	8,575,121	9,753,000	1,177,879
Expenditures:				
Current:				
Human Services	10,586,193	10,863,962	10,513,138	350,824
Total Expenditures	10,586,193	10,863,962	10,513,138	350,824
Excess of Revenues Over (Under) Expenditures	(2,011,072)	(2,288,841)	(760,138)	1,528,703
Fund Balances (Deficit) at Beginning of Year	3,899,959	3,899,959	3,899,959	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,888,887	\$ 1,611,118	\$ 3,139,821	\$ 1,528,703

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

**Statement of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds**

For the Year Ended December 31, 2014

Ambulance Service Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 1,660,023	\$ 1,660,023	\$ 1,762,727	\$ 102,704
Intergovernmental	199,012	199,012	215,610	16,598
Charges for Services	1,406,124	1,406,124	1,614,625	208,501
Other	-	-	29,115	29,115
Total Revenue	3,265,159	3,265,159	3,622,077	356,918
Expenditures:				
Current:				
Health	3,785,872	3,785,872	3,481,633	304,239
Total Expenditures	3,785,872	3,785,872	3,481,633	304,239
Excess of Revenues Over (Under) Expenditures	(520,713)	(520,713)	140,444	661,157
Fund Balances (Deficit) at Beginning of Year	953,881	953,881	953,881	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 433,168	\$ 433,168	\$ 1,094,325	\$ 661,157

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

**Statement of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds**

For the Year Ended December 31, 2014

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ATHENS COUNTY, OHIO
Statement of Fund Net Position
Proprietary Funds
 December 31, 2014

	Business-Type Activities				Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	
Assets:					
Current Assets:					
Cash and Cash Equivalents	\$ 873,677	\$ 156,178	\$ 263,786	\$ 1,293,641	\$ 857,899
Cash and Cash Equivalents in Segregated Accounts	31,705	15,925	66,916	114,546	-
Receivables:					
Accounts	29,806	17,464	69,515	116,785	-
Special Assessments	264,352	-	-	264,352	-
Interfund Receivable	77	-	148	225	-
Materials and Supplies Inventory	-	-	13,252	13,252	-
Prepaid Items	-	-	8,777	8,777	-
Total Current Assets	1,199,617	189,567	422,394	1,811,578	857,899
Noncurrent Assets:					
Nondepreciable Capital Assets	935,993	-	22,241	958,234	-
Depreciable Capital Assets, Net	1,590,479	2,366,769	390,714	4,347,962	-
Total Noncurrent Assets	2,526,472	2,366,769	412,955	5,306,196	-
Total Assets	3,726,089	2,556,336	835,349	7,117,774	857,899
Liabilities:					
Current Liabilities:					
Accounts Payable	27,766	-	1,296	29,062	-
Contracts Payable	161,606	324	2,659	164,589	2,777
Accrued Wages and Benefits	623	433	1,757	2,813	-
Compensated Absences Payable	9,702	32,685	43,074	85,461	-
Intergovernmental Payable	1,093	13,515	53,356	67,964	-
General Obligations Bonds Payable Current	44,979	2,000	-	46,979	-
Matured Interest Payable	165	-	-	165	-
Accrued Interest Payable	7,373	19,208	351	26,932	-
OWDA Loans Payable	13,958	-	1,256	15,214	-
FmHA Loans Payable	-	-	3,100	3,100	-
Revenue Bonds Payable	-	9,900	-	9,900	-
Total Current Liabilities	267,265	46,067	96,460	409,792	2,777
Long-Term Liabilities:					
Compensated Absences Payable	257	-	8,263	8,520	-
General Obligations Bonds Payable	455,021	102,700	-	557,721	-
OWDA Loans Payable	346,545	-	51,078	397,623	-
FmHA Loans Payable	-	-	18,100	18,100	-
Revenue Bonds Payable	-	523,900	-	523,900	-
Total Long-Term Liabilities	801,823	626,600	77,441	1,505,864	-
Total Liabilities	1,069,088	672,667	173,901	1,915,656	2,777
Net Position:					
Net Investment in Capital Assets Unrestricted	1,665,969	1,728,269	339,421	3,733,659	-
	991,032	155,400	322,027	1,468,459	855,122
Total Net Position	\$ 2,657,001	\$ 1,883,669	\$ 661,448	\$ 5,202,118	\$ 855,122

ATHENS COUNTY, OHIO
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
 For the Year Ended December 31, 2014

	Business-Type Activities				Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	
Operating Revenues:					
Charges for Services	\$ 327,277	\$ 155,003	\$ 696,803	\$ 1,179,083	\$ -
Tap-In Fees	-	2,350	-	2,350	-
Other Revenues	4,653	523	10,312	15,488	484,710
Total Operating Revenues	331,930	157,876	707,115	1,196,921	484,710
Operating Expenses:					
Personal Services	56,498	50,697	113,367	220,562	4,000
Fringe Benefits	31,179	26,092	23,826	81,097	209,052
Contractual Services	145,997	75,796	539,036	760,829	-
Materials and Supplies	19,892	-	35,421	55,313	-
Other Expenses	18,359	3,381	22,586	44,326	7,484
Depreciation	59,964	62,283	36,415	158,662	-
Total Operating Expenses	331,889	218,249	770,651	1,320,789	220,536
Operating Income (Loss)	41	(60,373)	(63,536)	(123,868)	264,174
Non-Operating Revenues (Expenses):					
Interest Income	-	-	17	17	68
Interest and Fiscal Charges	(28,666)	(28,899)	(2,244)	(59,809)	-
Total Non-Operating Revenues (Expenses)	(28,666)	(28,899)	(2,227)	(59,792)	68
Change in Net Position	(28,625)	(89,272)	(65,763)	(183,660)	264,242
Net Position at Beginning of Year, as Restated	2,685,626	1,972,941	727,211	5,385,778	590,880
Net Position at End of Year	\$ 2,657,001	\$ 1,883,669	\$ 661,448	\$ 5,202,118	\$ 855,122

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For The Year Ended December 31, 2014

	Business-Type Activities				Governmental Activities
	Enterprise Funds				
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	
Cash Flows from Operating Activities:					
Cash Received from Customers	\$328,124	\$167,978	\$ 708,288	\$ 1,204,390	\$ -
Cash Received from Other Revenues	4,545	2,823	10,175	17,543	484,710
Cash Payments for Employees	(88,148)	(85,475)	(131,525)	(305,148)	(221,166)
Cash Payments for Contractual Services	(138,233)	(75,350)	(541,230)	(754,813)	-
Cash Payments for Supplies & Materials	(21,719)	-	(38,884)	(60,603)	-
Cash Payments for Other Expenses	(16,839)	(3,381)	(21,858)	(42,078)	(7,484)
<i>Net Cash from Operating Activities</i>	<u>67,730</u>	<u>6,595</u>	<u>(15,034)</u>	<u>59,291</u>	<u>256,060</u>
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(39,907)	(29,237)	(2,294)	(71,438)	-
Principal Retirement of Bonds, Loans & Notes	(8,464)	(11,200)	(5,475)	(25,139)	-
Cash Received from Bonds, Loans & Notes	520,270	-	-	520,270	-
Cash Received from Capital Contributions	34,643	-	-	34,643	-
Cash Paid for Capital Assets	(633,345)	-	-	(633,345)	-
<i>Net Cash from Capital and Related Financing Activities</i>	<u>(126,803)</u>	<u>(40,437)</u>	<u>(7,769)</u>	<u>(175,009)</u>	<u>-</u>
Cash Flows from Investing Activities:					
Interest Received on Investments	-	-	17	17	68
<i>Net Cash from Investing Activities</i>	<u>-</u>	<u>-</u>	<u>17</u>	<u>17</u>	<u>68</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(59,073)	(33,842)	(22,786)	(115,701)	256,128
Cash and Cash Equivalents at Beginning of Year	964,455	205,945	353,488	1,523,888	601,771
Cash and Cash Equivalents at End of Year	<u>\$ 905,382</u>	<u>\$ 172,103</u>	<u>\$ 330,702</u>	<u>\$ 1,408,187</u>	<u>\$ 857,899</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	\$41	(\$60,373)	\$ (63,536)	\$ (123,868)	\$ 264,174
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	59,964	62,283	36,415	158,662	-
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	770	12,925	11,402	25,097	-
(Increase) Decrease in Interfund Receivable	(30)	-	(54)	(84)	-
(Increase) Decrease in Material & Supply Inventory	-	-	(369)	(369)	-
(Increase) Decrease in Prepaid Items	-	-	(339)	(339)	-
Increase (Decrease) in Accounts Payable	7,458	-	1,296	8,754	2,439
Increase (Decrease) in Contracts Payable	-	324	2,321	2,645	(10,553)
Increase (Decrease) in Accrued Wages & Benefits	(1,419)	433	(5,143)	(6,129)	-
Increase (Decrease) in Compensated Absences	1,062	(10,259)	12,153	2,956	-
Increase (Decrease) in Interfund Payable	-	-	(855)	(855)	-
Increase (Decrease) in Intergovernmental Payable	(116)	1,262	(8,325)	(7,179)	-
<i>Net Cash from Operating Activities</i>	<u>\$ 67,730</u>	<u>\$ 6,595</u>	<u>\$ (15,034)</u>	<u>\$ 59,291</u>	<u>\$ 256,060</u>

At December 31, 2014 The Plains Sewer Fund purchased \$144,107 in Capital Assets on account.

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Fiduciary Net Position
Fiduciary Funds

December 31, 2014

	Private Purpose Trust Funds	Agency Funds
<u>Assets:</u>		
Cash and Cash Equivalents	\$ 17,122	\$ 8,946,437
Cash and Cash Equivalents in Segregated Accounts	-	913,621
Receivables:		
Property Taxes	-	44,545,977
Special Assessments	-	2,034,577
Intergovernmental	-	2,697,770
Total Assets	17,122	59,138,382
<u>Liabilities:</u>		
Accounts Payable	396	-
Intergovernmental Payable	-	58,381,658
Deposits Held and Due to Others	-	77,621
Undistributed Monies	-	679,103
Total Liabilities	396	\$ 59,138,382
<u>Net Position:</u>		
Held in Trust for Other Individuals and Organizations	16,726	
Total Net Position	\$ 16,726	

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Changes in Fiduciary Net Position
Fiduciary Funds

For the Year Ended December 31, 2014

<u>Additions:</u>		Private Purpose Trust Funds
Interest	\$ 17	3,251
Other		3,268
Total Additions		6,339
<u>Deductions:</u>		
Change in Net Position	(3,071)	19,797
Net Position at Beginning of Year		\$ 16,726

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 1 - DESCRIPTION OF ATHENS COUNTY AND REPORTING ENTITY

A. Athens County

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

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

B. Reporting Entity

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

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

Based on these criteria, the County has included ATCO, Inc., 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)
- Southern Ohio Council of Governments
- Corrections Commission of Southeastern Ohio

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

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, 2014. They are reported in separate columns to emphasize that they are legally separate from the County.

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

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

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

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

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 COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE - Continued

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

County Risk Sharing Authority (CORSA) - The County Risk Sharing Authority, Inc. (CORSA), is a jointly governed organization among 69 counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA.

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

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

B. Joint Venture

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

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 14 directors of the Commission in 2014. Each member county is responsible for a portion of the capital and operating budget as follows:

Athens County	41.08%	Perry County	24.32%	Hocking County	18.38%
Morgan County	8.11%	Vinton County	8.11%		

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, 2014

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 most significant of the County's accounting policies are described below.

A. Basis of Presentation

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

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

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

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

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

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, 2014

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

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

D. Basis of Accounting

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

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

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, Litter Control, Health Ohio Grant, OCJS Prosecutor, ARRA VAWA Grant, JAG Grant, JAG-IIL Grant, Mandatory Drug Fine, DUI Enforcement and Education, Project Lifesaver, Arson Registry, DUI Grant, Clean Kids Grant, Drug Prevention Grant, Drug Law Enforcement, FEMA Reimbursement Grant, EMA FEMA Grant, EMA DOJ Grants, EMA Pre-Disaster Mitigation Grant, EMA Cert Grant, LBRS Grant, Jail Bond Retirement, Beacon Bond Retirement, Plains Water Assessment Bond Retirement, Plains Sewer Assessment Bond Retirement, County Home Improvement, Dog Shelter Construction, Capital Projects and Athens County Solid Waste funds as no activity was anticipated for them. AceNET Revolving Loan and the Emergency Home Repair Loan did not have any actual cash activity or any cash fund balance, nor was any activity budgeted for the year. As a result, no budgetary schedules are presented for these funds. The ODNR Scrap Tire Grant had both cash and budgeted activity in 2014 which, due to accruals, was reported in the 2013 Combining Statement Revenues, Expenditures and Changes in Fund Balances and therefore is not included in the 2014 Combining Statement Revenues, Expenditures and Changes in Fund Balances. Due to the implementation of GASB Statement 54, Title Administration, Recorder Equipment, and the Unclaimed Money funds have been combined with the General Fund in the Balance Sheets and Combining Statement of Revenues, Expenditures and Changes in Fund Balances and are no longer included with the Nonmajor Special Revenue Funds or the Private Purpose Trust Funds. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2014.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 2014, 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.

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, 2014.

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 2014 amounted to \$143,731, which includes \$138,933 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 costs of inventory items are recorded as expenditures in the governmental funds.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2014, 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000. The County's infrastructure consists of roads, bridges, culverts, water lines and sanitary sewer lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

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

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

J. Interfund Balances

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

K. Compensated Absences

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

L. Accrued Liabilities and Long-term Obligations

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

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

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

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

N. Net Position

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

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 2014.

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 5 - NEW ACCOUNTING PRONOUNCEMENTS AND PRIOR PERIOD ADJUSTMENTS

For the year ended December 31, 2014, the County implemented GASB Statement No. 69, "Government Combinations and Disposals of Government Operations". GASB Statement No. 69 improves the accounting and reporting of state and local government combinations and disposals of government operations through transactions such as mergers, acquisitions and transfers of operations.

Additionally, the County implemented GASB Statement No. 70, "Accounting and Financial Reporting for Nonexchange Financial Guarantees". GASB Statement No. 70 improves the recognition, measurement, and disclosures for state and local governments that have extended or received financial guarantees that are nonexchange transactions.

The implementation of GASB Statements No. 69 and No. 70 did not have any effect on the financial statements of the County.

Restatements for accrual corrections had the following effects on fund balance 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, 2013	\$3,036,311	\$713,100	\$1,585,806	\$3,656,750
Accrual Corrections	-	-	-	(96,745)
Adjusted Fund Balance at				
December 31, 2013	<u>\$3,036,311</u>	<u>\$713,100</u>	<u>\$1,585,806</u>	<u>\$3,560,005</u>
	ACBDD (Beacon School)	Ambulance Services	Nonmajor	Total Governmental Funds
Governmental Activities:				
Fund Balance at				
December 31, 2013	\$4,058,960	\$1,472,372	\$8,102,227	\$22,625,526
Accrual Corrections	-	-	-	(96,745)
Adjusted Fund Balance at				
December 31, 2013	<u>\$4,058,960</u>	<u>\$1,472,372</u>	<u>\$8,102,227</u>	<u>\$22,528,781</u>

Adjustments made for the correction of capital asset valuations, prior acquisitions and deletions, and accumulated depreciation resulted in the following changes to the beginning balances of the governmental activities Net Position:

Governmental Activities	
Net Position at December 31, 2013	\$ 78,915,035
Accrual Corrections	(96,745)
Correction of Prior Long Term Debt	29
Correction of Prior Accumulated Depreciation	45,505
Capital Assets Disposed in Prior Period	(12,492)
Capital Assets Acquired in Prior Period	<u>77,393</u>
Adjusted Net Position at December 31, 2013	<u>\$ 78,928,725</u>

Adjustments made for the correction of accumulated depreciation resulted in the following changes to the beginning balances of the Net Position for the major and nonmajor business-type activities funds:

	Plains Sewer	Buchtel Sewer	Nonmajor	Total Business-Type Activities
Business-Type Activities				
Net Position at				
December 31, 2013	\$ 2,685,626	\$ 1,983,888	\$ 714,916	\$ 5,384,430
Accrual Corrections	-	(10,947)	10,947	-
Correction of Accumulated Depreciation	-	-	<u>1,348</u>	<u>1,348</u>
Business-Type Activities Net Position at December 31, 2013	<u>\$ 2,685,626</u>	<u>\$ 1,972,941</u>	<u>\$ 727,211</u>	<u>\$ 5,385,778</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 6 - BUDGETARY BASIS OF ACCOUNTING

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures for all funds (budget basis) rather than as a reservation of fund balance (GAAP basis).
4. Some funds are included in the General Fund (GAAP basis) but have legally adopted separate budgets (budget basis). These funds are excluded from the General Fund on the budget basis.

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

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses/Net Changes in Fund Balances						
Description	General	Job and Family Services	Road (MVGT)	Children Services	ACBDD (Beacon School)	Ambulance Services
<i>Budget Basis</i>	\$ (130,494)	\$ 143,263	\$ (55,409)	\$ (1,533,342)	\$ (760,138)	\$ 140,444
<i>Increases (Decreases) Due To:</i>						
<i>Revenues:</i>						
Sales Tax	60,952	-	-	-	-	-
Intergovernmental	(17,780)	320,989	22,748	(7,738)	306,631	-
Charges for Services	(2,987)	-	-	-	(2,411)	(95,073)
Fines and Forfeitures	3,285	-	(2,093)	-	-	-
Interest	20,566	-	(6)	-	-	-
Other	31,618	-	-	101,930	35,872	-
<i>Expenditures:</i>						
<i>Current:</i>						
<i>General Government:</i>						
Legislative	(97,181)	-	-	-	-	-
Judicial	(19,050)	-	-	-	-	-
Public Safety	236,738	-	-	-	-	-
Public Works	-	-	(615,603)	-	-	-
Health	6,363	-	-	-	-	63,354
Human Services	1,797	47,336	-	45,545	147,126	-
Conservation and Recreation	(252)	-	-	-	-	-
<i>Debt Service:</i>						
Principal Retirement	(13,644)	-	(130,543)	-	-	-
Interest and Fiscal Charges	(2,685)	-	-	-	-	-
<i>Other Sources/Uses:</i>						
Advances In	(46,596)	-	-	-	-	-
Advances Out	323,187	-	-	-	-	-
Proceeds of Capital Leases	-	-	624,670	-	-	-
<i>Prospective Difference:</i>						
Activity of Funds Reclassified For GAAP Reporting Purposes	52,896	-	-	-	-	-
GAAP Basis	\$ 406,733	\$ 511,588	\$ (156,236)	\$ (1,393,605)	\$ (272,920)	\$ 108,725

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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

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

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

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents (Carrying Amounts):		
- Pooled	\$	30,460,704
- Segregated		1,132,767
- Component Units		379,680
* Reconciling items (net) to arrive at bank balances of deposits		<u>(6,865)</u>
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).		<u><u>\$31,966,286</u></u>

Deposits

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

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

Custodial Credit Risk

The County's policy requires that deposits follow the Ohio Revised Code.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

Investments

Investments are reported at fair value. As of December 31, 2014, the County had the following investments:

	Fair Value	Percentage of Portfolio	Date of Maturity
FHLMC Discount Note	\$ 1,997,000	18.21%	June 19, 2017
FHLB Discount Note	1,795,842	16.37%	June 30, 2017
FHLB Discount Note	1,941,167	17.70%	September 19, 2017
FHLB Discount Note	2,247,457	20.49%	June 29, 2018
FHLB Discount Note	1,994,820	18.19%	December 5, 2018
FHLMC Discount Note	749,475	6.83%	July 9, 2019
STAR Ohio	1,199	0.02%	1 Day
STAR Ohio Employee Trust	240,611	2.19%	1 Day
	<u>\$ 10,967,571</u>	<u>100.00%</u>	

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

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County limits its investments to those authorized by State statute. Standard and Poor's has assigned a rating of AAA for the Discount Notes, while they have a AAA rating for STAR Ohio as is stated in the County's formal investment policy. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 8 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2014 are as follows:

	Interfund Receivable	Interfund Payable
General	\$ 29,338	\$ 6,451
Job and Family Services	433,982	3,831
Children Services	9,567	5,992
ACBDD (Beacon School)	1,068	1,097
Nonmajor Special Revenue Funds	33,057	489,866
The Plains Sewer Revenue Fund	77	-
Non Major Enterprise Funds	148	-
	\$ 507,237	\$ 507,237

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.

Advances to/from other funds, including certain lending/borrowing arrangements; which is also known as manuscript debt, between funds that are long-term in nature. The purpose of these advances is to allow the County to exercise its authority to use the inactive monies in funds to invest in its own securities. See Note 24 for more information.

	Interfund Receivable	Interfund Payable
General	\$ 300,000	\$ -
County Capital Improvements	-	300,000
	\$ 300,000	\$ 300,000

A summary of interfund transfers for 2014 were as follows:

Transfers From	Job & Family Services	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Projects	Total
General	\$ 104,536	\$ 453,507	\$ 177,987	\$ -	\$ 736,030
Children Services	-	-	-	1,150,000	1,150,000
Totals	\$ 104,536	\$ 453,507	\$ 177,987	\$ 1,150,000	\$ 1,886,030

In fiscal year 2014, the County made a transfer of \$104,536 from the General Fund to the Job and Family Services Fund to subsidize the program services, transferred \$108,729, and \$69,258 from the General Fund to the 691 Landfill Loan Retirement Fund, and the Building Renovations Fund respectively for the payment of loans and bonds. There were also transfers totaling \$453,507 from the General Fund for the County's matching contributions to various grant programs. In addition, a transfer of \$1,150,000 went from the Children Services Fund to the Children Services Capital Projects Fund.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2014 was as follows:

Description	Interest Rate	Restated		Final Maturity	Restated	Additions	Deletions	Balance	Amounts Due
		Original Balance	Year Issued		Balance January 1 2014			December 31 2014	
Governmental Activities:									
General Obligation Bonds Payable from Governmental Tax Revenues:									
EMA Truck	1.81%	24,995	2011	2014	\$ 9,733	\$ -	\$ 9,733	\$ -	\$ -
Engineer Equipment	2.33%	358,007	2014	2024	-	358,007	-	358,007	32,205
					<u>9,733</u>	<u>358,007</u>	<u>9,733</u>	<u>358,007</u>	<u>32,205</u>
General Obligation Notes Payable from Governmental Sales Tax Revenues:									
Courthouse Renovation	4.23%	\$ 914,000	2005	2025	637,000	-	42,000	595,000	43,000
X-Ray Scanner	1.25%	\$ 21,000	2014	2019	-	21,000	-	21,000	4,096
					<u>637,000</u>	<u>21,000</u>	<u>42,000</u>	<u>616,000</u>	<u>47,096</u>
OWDA Loans Payable from Governmental Tax Revenues:									
Landfill	4.35%	\$ 1,257,450	1996	2016	222,255	-	86,037	136,218	44,427
Landfill	4.12%	230,000	1997	2016	32,819	-	12,727	20,092	6,561
		<u>\$ 1,487,450</u>			<u>255,074</u>	<u>-</u>	<u>98,764</u>	<u>156,310</u>	<u>50,988</u>
Other Long-term Obligations:									
Premium on Notes Issued					7,517	-	626	6,891	627
Compensated Absences					1,581,974	1,104,275	975,395	1,710,854	1,334,362
Capital Leases					42,140	975,056	217,528	799,668	217,602
Landfill Post-Closure Costs					<u>2,257,069</u>	<u>-</u>	<u>98,344</u>	<u>2,158,725</u>	<u>106,276</u>
Total Governmental Activities Long-Term Obligations					<u>\$ 4,790,507</u>	<u>\$ 2,458,338</u>	<u>\$ 1,442,390</u>	<u>\$ 5,806,455</u>	<u>\$ 1,789,156</u>
Business-Type Activities:									
General Obligation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer									
Improvement	4.50%	\$ 120,000	2002	2042	\$ 106,500	\$ -	\$ 1,800	\$ 104,700	\$ 2,000
Plains Sewer Construction	2.33%	\$ 500,000	2014	2024	-	500,000	-	500,000	44,979
					<u>106,500</u>	<u>500,000</u>	<u>1,800</u>	<u>604,700</u>	<u>46,979</u>
Revenue Anticipation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer									
Project	4.50%	\$ 612,000	2002	2042	543,200	-	9,400	533,800	9,900
OWDA Loans Payable from Enterprise Revenues:									
Sewer Plant and									
Poston Project	6.12%	\$ 650,000	1997	2022	249,988	-	23,319	226,669	12,005
US 50 Corridor									
WW Improvement	3.69%	\$ 700,279	2013	2018	17,516	20,270	17,500	20,286	-
Buchtel Water	2.00%	80,001	2002	2032	54,810	-	2,475	52,335	1,256
Dresher Sewer	5.15%	141,078	2002	2033	117,307	-	3,760	113,547	1,953
		<u>\$ 1,571,358</u>			<u>439,621</u>	<u>20,270</u>	<u>47,054</u>	<u>412,837</u>	<u>15,214</u>
Rural Development Loan Payable from Enterprise Revenues:									
Plains Water									
Construction	5.00%	\$ 69,750	1982	2020	24,200	-	3,000	21,200	3,100
Other Long-term Obligations:									
Compensated Absences					<u>48,639</u>	<u>30,199</u>	<u>27,244</u>	<u>51,594</u>	<u>43,074</u>
Total Business-Type Activities Long-Term Obligations					<u>\$ 1,162,160</u>	<u>\$ 550,469</u>	<u>\$ 88,498</u>	<u>\$ 1,624,131</u>	<u>\$ 118,267</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2014 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
	2015	\$ 32,205	\$ 8,342	\$ 47,096	\$ 24,493	\$ 46,979	\$ 16,362	\$ 9,900
2016	32,956	7,591	49,148	22,582	48,027	15,223	10,300	23,575
2017	33,724	6,823	51,199	20,588	49,199	14,062	10,800	23,112
2018	34,509	6,038	53,252	18,507	50,397	12,869	11,300	22,626
2019	35,313	5,233	55,305	16,341	51,619	11,647	11,800	22,118
2020-2024	189,300	13,435	293,000	46,157	277,679	38,789	67,400	102,132
2025-2029	-	-	67,000	1,416	16,400	16,771	84,000	85,536
2030-2034	-	-	-	-	20,500	12,717	104,700	64,867
2035-2039	-	-	-	-	25,600	7,673	130,400	39,092
2040-2042	-	-	-	-	18,300	1,669	93,200	8,509
	<u>\$ 358,007</u>	<u>\$ 47,462</u>	<u>\$ 616,000</u>	<u>\$ 150,084</u>	<u>\$ 604,700</u>	<u>\$ 147,782</u>	<u>\$ 533,800</u>	<u>\$ 415,588</u>

For Year Ended December 31	OWDA Loans Payable from Governmental Tax Revenue		OWDA Loans Payable from Enterprise Revenue		Rural Development Loan Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
	2015	\$ 50,988	\$ 7,831	\$ 15,214	\$ 10,751	\$ 3,100
2016	105,322	3,406	32,088	19,842	3,300	905
2017	-	-	33,911	18,020	3,400	740
2018	-	-	35,841	16,089	3,600	570
2019	-	-	37,884	14,046	3,800	390
2020-2024	-	-	144,968	37,449	4,000	200
2025-2029	-	-	51,460	15,100	-	-
2030-2034	-	-	41,185	3,626	-	-
	<u>\$ 156,310</u>	<u>\$ 11,237</u>	<u>\$ 392,551</u>	<u>\$ 134,923</u>	<u>\$ 21,200</u>	<u>\$ 3,865</u>

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. A general obligation bond 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. There is no amortization schedule for the US 50 Corridor WW Improvement OWDA loan as it has not yet been fully drawn.

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

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 \$217,528 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

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

The County's future minimum lease payments under lease obligations, which have been capitalized as of December 31, 2014, are as follows:

Year Ended December 31	Capital Lease Payments
2015	\$ 217,602
2016	217,832
2017	204,804
2018	204,343
Total Minimum Lease Payments	844,581
Less: Amount Representing Interest	(44,913)
Present Value of Net Minimum Lease Payments	\$ 799,668

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 \$2,158,725 reported is the estimated cost of the post-closure maintenance and monitoring. Any post-closure costs are being paid by the County's General Fund.

Legal Debt Margin: The Ohio Revised Code provides that net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that the total voted and unvoted note debt of the

County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of assessed valuation, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations at December 31, 2014, were an overall legal debt margin of \$21,909,283 and an unvoted legal debt margin of \$9,152,922.

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

As of December 31, 2014 there is one 1998 series of Tax Exempt Multifamily Housing Mortgage Revenue Bonds and Convertible Taxable Multifamily Mortgage Revenue Bonds outstanding with aggregate principal amounts payable of \$2,885,000.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 10 - CONTRACT COMMITMENTS

As of December 31, 2014, the County had contractual purchase commitments for sixteen projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/14	Amounts Remaining On Contracts
Public Defender	General	\$ 477,988	\$ 238,994	\$ 238,994
Software Support	General and REA	67,240	-	67,240
2014 New Construction	REA	50,000	9,734	40,266
2014 Reappraisal	REA	598,800	575,084	23,716
2015 New Construction	REA	52,000	-	52,000
2016 New Construction	REA	52,000	-	52,000
2017 New Construction	REA	52,000	-	52,000
2015 Appraisal Services	REA	52,000	-	52,000
Web Hosting	REA	20,700	6,900	13,800
Office Rental	Job & Family Services	153,540	102,360	51,180
Net Transportation	Job & Family Services	1,261,970	845,116	416,854
FS Outreach	Job & Family Services	12,776	6,388	6,388
TANF WEP Site	Job & Family Services	150,000	-	150,000
Salt Building	Road	284,529	-	284,529
Bridge Repair	Road	95,386	-	95,386
Office Rental	Children Services	127,800	63,900	63,900
		<u>\$ 3,508,729</u>	<u>\$ 1,848,476</u>	<u>\$ 1,660,253</u>

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS

A. DEFINED BENEFIT PENSION SYSTEMS

1. Ohio Public Employees Retirement System (OPERS)

Plan Description: The County participates in the Ohio Public Employees Retirement System (OPERS), a cost-sharing multiple-employer defined benefit pension plan administered by the state. OPERS administer three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a Defined Contribution Plan in which the member invests both employer and member contributions (employer contributions vest over five years at 20% per year). Under the Member Direct 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 Pension 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.

Funding Policy: The Ohio Revised Code (ORC) provides statutory authority for employee and employer contribution rates. For 2014, member and employer contribution rates were consistent across all three plans with separate divisions for law enforcement and public safety in the Traditional Pension Plan only. Plan members, other than those engaged in law enforcement were required to contribute 10.00% of their earnable salary to fund pension obligations and the County was required to contribute 14.00%. For law enforcement employees, the employee contribution was 12.00% and the employer contribution was 18.10% for 2014. Contributions are authorized by state statute. The contribution rates are determined actuarially. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for State and local employer units and 18.1% of covered payroll for law and public safety employer units. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2014, 2013, and 2012 were \$2,762,928, \$2,662,011, and \$2,670,211 respectively; 92.31% or \$2,802,324 has been contributed for 2014, and 100% for 2013 and 2012. Of the 2014 amount, \$233,578 was unpaid at December 31, 2014 and is recorded as a liability in the respective funds.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

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

A. DEFINED BENEFIT PENSION SYSTEMS - Continued

Contributions to the Member-Directed Plan for 2014 were \$63,481 made by the County and \$45,343 made by the plan members.

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

Plan Description: The County contributes to the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio 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 Ohio issues a publicly available financial report that includes financial statements and required supplementary information for STRS Ohio. 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 9.5% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime annuity or a lump sum withdrawal. 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. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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.

Funding Policy: For the fiscal year ended June 30, 2014, plan members were required to contribute 11% of their annual covered salaries. The County was required to contribute 14% for 2014, with 14% being the portion used to fund pension obligations. For fiscal year 2013, 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 14% 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, 2014, 2013 and 2012 were \$74,001, \$72,529, and \$66,942, respectively; 95.93% or \$70,986 has been contributed for 2014 and 100% for 2013 and 2012. Of the 2014 amount, \$3,016 was unpaid at December 31, 2014 and is recorded as a liability in the ACBDD Fund.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

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

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 Pension or Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including postemployment health care coverage. OPERS maintains a cost-sharing multiple employer defined benefit, postemployment health care plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement. Health care coverage for disability recipients and primary survivor recipients is available. Authority to establish and amend benefits is provided in ORC Chapter 145.

The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 45.

OPERS' Post Employment Health Care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits, based on authority granted by state statute. A portion of each employer's contribution to the Traditional Pension or Combined Plans is set aside for the funding of postretirement health care. The 2014 local government employer contribution rate was 14.00 percent of earnable salary (18.10 percent for public safety and law enforcement); 2.00% of earnable salary for 2014. Active members do not make contributions to the postemployment benefit plan. The County's required contributions for 2014, 2013 and 2012, used to fund OPEB, were \$424,874, \$204,469, and \$815,513, respectively; 92.30% or \$392,169 has been contributed for 2014, and 100% has been contributed for 2013 and 2012. Of the 2014 required contribution, \$32,705 or 7.70% remained unpaid as of December 31, 2014 and is recorded as a fund liability in the County's financial statements.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 7 percent of the employer contributions toward the health care fund after the end of the transition period.

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

The County contributes to the cost sharing multiple employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participate in the defined benefit of combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums.

Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2014, STRS Ohio allocated employer contributions equal to 1% of covered payroll to the Health Care Reserve Fund. The County's actual contributions for health care for 2014, 2013 and 2012 were \$5,286, \$5,181, and \$4,782, respectively; 100% has been contributed for each of the three years.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 12 - RECEIVABLES

Receivables at December 31, 2014 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	\$ 287,495
Casino Tax Distributions	370,921
State Property Tax Reimbursements	121,058
Permissive Motor Vehicle Tax	6,242
Grants and Other	<u>48,969</u>
Total General Fund	834,685
<i>Job and Family Services Fund</i>	
State/Federal Funding	<u>238,472</u>
Total Job and Family Services Fund	238,472
<i>Road (MVGT) Fund</i>	
Motor Vehicle License Tax	711,270
Permissive Motor Vehicle Tax	258,080
Gasoline Tax	1,147,855
Fines	<u>3,150</u>
Total Road (MVGT) Fund	2,120,355
<i>Children Services Fund</i>	
State Property Tax Reimbursements	182,997
State Grants	<u>247,648</u>
Total Children Services Fund	430,645
<i>ACBDD (Beacon School) Fund</i>	
State Property Tax Reimbursements	268,909
Other	<u>770,145</u>
Total ACBDD (Beacon School) Fund	1,039,054
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	<u>104,465</u>
Total Ambulance Service Fund	104,465
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursements	35,007
State/Federal Funding	387,963
Other	<u>80,248</u>
Total Nonmajor Governmental Funds	<u>503,218</u>
Total Intergovernmental Receivables	<u><u>\$ 5,270,894</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 13 - LOANS RECEIVABLE

Loans receivable represent low interest loans made by the County for community development and small business projects under the Federal Community Development Block Grant (CDBG) program and for emergency assistance to county residents administered by the County Commissioners. Loans receivable (net of uncollectible amounts) for the primary government, as of December 31, 2014, 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	305,014	0-10%	6 to 20 years
Emergency Home Repair Loan	<u>2,483</u>	0%	1.5 to 8 years
Total	<u>\$ 316,383</u>		

The non-current portion of the above loans is reported in the equity portion of the balance sheet as Nonspendable, reducing the Restricted Fund Balance.

NOTE 14 - LANDFILL CLOSURE

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

The landfill was certified by the EPA as closed in October, 1998 so the post-closure monitoring and maintenance has started. The total cost for this phase over the next fourteen years is estimated to be \$2,158,725. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Any post-closure costs are being paid by the County's General Fund.

The County was approved for OWDA loans of \$1,257,450 and \$230,000 to cover the closure and post-closure costs. The terms of these loans are detailed in Note 9, Long-Term Debt and Other Obligations.

NOTE 15 - DEFERRED INFLOWS / DEFERRED OUTFLOWS OF RESOURCES

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

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

	Governmental Type Funds			
	General	Job & Family Services	Road (MVGT)	Children Services
Property Taxes	\$ 1,948,614	\$ -	\$ -	\$ 3,218,009
Casino Tax	188,924			
Homestead and Rollbacks				
Due from the State	121,058	-	-	182,997
Local Government	183,830	-	-	-
Motor Vehicle License	4,265	-	670,037	-
Gasoline Tax	-	-	753,233	-
JFS Grants	-	214,381	-	-
CSEA Grants	-	-	-	-
Total deferred inflows of resources	<u>\$ 2,446,691</u>	<u>\$ 214,381</u>	<u>\$ 1,423,270</u>	<u>\$ 3,401,006</u>
	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Property Taxes	\$ 5,668,074	\$ 1,803,930	\$ 788,878	\$ 13,427,505
Casino Tax				188,924
Homestead and Rollbacks				
Due from the State	268,909	104,465	35,007	712,436
Local Government	-	-	-	183,830
Motor Vehicle License	-	-	-	674,302
Gasoline Tax	-	-	-	753,233
JFS Grants	-	-	-	214,381
CSEA Grants	-	-	223,701	223,701
Total deferred inflows of resources	<u>\$ 5,936,983</u>	<u>\$ 1,908,395</u>	<u>\$ 1,047,586</u>	<u>\$ 16,378,312</u>

NOTE 16 - CAPITAL ASSETS

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

Governmental Activities	
<i>General Government:</i>	
Legislative and Executive	\$ 246,583
Judicial	12,766
Public Safety	251,738
Public Works	3,433,404
Health	187,270
Human Services	376,782
Conservation and Recreation	22,451
Total Governmental Activities Depreciation Expense	<u>\$ 4,530,994</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 16 - CAPITAL ASSETS - Continued

A summary of the changes in governmental capital assets during 2014 were as follows:

	Restated Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
Governmental Activities				
<i>Nondepreciable Capital Assets:</i>				
Land	\$1,494,071	\$ 2,850	\$ (2,850)	\$ 1,494,071
Historical Objects	92,050	-	-	92,050
Total Nondepreciable Capital Assets	<u>1,586,121</u>	<u>2,850</u>	<u>(2,850)</u>	<u>1,586,121</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	1,645,332	16,763	-	1,662,095
Buildings	18,645,688	225,235	(145,456)	18,725,467
Furniture and Equipment	13,834,079	2,136,187	(667,075)	15,303,191
Infrastructure	78,841,093	1,454,279	(156,083)	80,139,289
Total Depreciable Capital Assets	<u>112,966,192</u>	<u>3,832,464</u>	<u>(968,614)</u>	<u>115,830,042</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(293,807)	(57,610)	-	(351,417)
Buildings	(7,666,185)	(437,388)	70,635	(8,032,938)
Furniture and Equipment	(6,247,923)	(856,973)	439,737	(6,665,159)
Infrastructure	(44,036,143)	(3,179,023)	63,829	(47,151,337)
Total Accumulated Depreciation	<u>(58,244,058)</u>	<u>(4,530,994)</u>	<u>574,201</u>	<u>(62,200,851)</u>
Depreciable Capital Assets, Net	<u>54,722,134</u>	<u>(698,530)</u>	<u>(394,413)</u>	<u>53,629,191</u>
Governmental Activities Capital Assets, Net	<u>\$ 56,308,255</u>	<u>\$ (695,680)</u>	<u>\$ (397,263)</u>	<u>\$ 55,215,312</u>

The above assets include \$1,029,499 of Furniture and Equipment that are under capital leases.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 16 - CAPITAL ASSETS - Continued

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

	Restated Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
Business-Type Activities				
<i>Nondepreciable Capital Assets:</i>				
Land	\$29,741	\$ -	\$ -	\$ 29,741
Plant and Facilities (Water and Sewer Lines)	151,041	777,452	-	928,493
Total Nondepreciable Capital Assets	<u>180,782</u>	<u>777,452</u>	<u>-</u>	<u>958,234</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	9,058	-	-	9,058
Plant and Facilities (Water and Sewer Lines)	6,574,193	-	-	6,574,193
Buildings	274,323	-	-	274,323
Furniture and Equipment	471,392	-	-	471,392
Total Depreciable Capital Assets	<u>7,328,966</u>	<u>-</u>	<u>-</u>	<u>7,328,966</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(1,132)	(453)	-	(1,585)
Plant and Facilities (Water and Sewer Lines)	(2,397,901)	(134,028)	-	(2,531,929)
Buildings	(79,912)	(5,675)	-	(85,587)
Furniture and Equipment	(343,397)	(18,506)	-	(361,903)
Total Accumulated Depreciation	<u>(2,822,342)</u>	<u>(158,662)</u>	<u>-</u>	<u>(2,981,004)</u>
Depreciable Capital Assets, Net	<u>4,506,624</u>	<u>(158,662)</u>	<u>-</u>	<u>4,347,962</u>
Business-Type Activities Capital Assets, Net	<u>\$ 4,687,406</u>	<u>\$ 618,790</u>	<u>\$ -</u>	<u>\$ 5,306,196</u>

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 2014 tax levy was based follows:

	<u>Assessed Values</u>
Real Property	\$ 856,583,190
Public Utility Personal Property	93,840,900
Total	<u>\$ 950,424,090</u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.30 mills of the first 10 mills of assessed value for the General Fund. In addition to the 2.30 mills, 17.50 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:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 17 - PROPERTY TAX REVENUE - Continued

Purpose	Voter Levy Date	Authorized Rate	Rate Levied For Current Year (b)		Final Collection Year
			Residential/ Agricultural	Other	
EMS Replacement	2010	1.00	0.678807	0.751738	2015
EMS Replacement	2009	0.50	0.304138	0.352604	2014
EMS Replacement	2012	1.00	1.000000	1.000000	2017
Health 2000	(c) 2009	0.40	0.400000	0.400000	2020
Health 2007	(c) 2006	0.30	0.269050	0.258273	2017
Health 1999	(c) 2008	0.30	0.300000	0.300000	2019
317 BRD 2002	(c) 2011	1.00	1.000000	1.000000	2012
317 BRD 2008	(c) 2007	1.00	0.944626	0.902912	2018
Children Services	(c) 2010	1.50	1.018211	1.127607	2020
Children Services	2005	3.00	2.458497	2.480235	2015
T B Hospital 1995	2010	0.30	0.154464	0.186161	2015
Beacon 2002	(c) 2010	1.55	1.550000	1.550000	2018
Beacon School 2001	(c) 2001	1.80	1.223384	1.353128	Cont.
Beacon School 2005	(c) 2005	2.85	2.335572	2.356223	Cont.
Senior Citizens	2011	0.75	0.510580	0.563804	2017
Senior Citizens	2009	0.25	0.250000	0.250000	2014
		<u>17.50</u>	<u>14.397329</u>	<u>14.832685</u>	

(a) Dollars per \$1,000 of assessed valuation.

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

(c) Levies represent replacements of levies originally voted in prior years.

In 2014, real property taxes were levied on January 1, 2014, on assessed values as of January 1, 2013, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2014. Real estate taxes were due and payable by March 24, and August 4, 2014. 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, 2014. 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 2015 were recorded as 2014 revenue; the remaining receivable is offset by a credit to deferred inflow of resources in the fund financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

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 2014, these sales taxes generated a combined total of \$7,975,117 in tax revenue.

NOTE 19 - RISK MANAGEMENT

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 19 - RISK MANAGEMENT - Continued

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

Coverage	Amount
Comprehensive General Liability	\$ 1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions Liability	1,000,000
Cyber Liability	1,000,000
Privacy Response Expenses	250,000
Regulatory Proceedings and Penalties	50,000
Claims Expenses	100,000
Excess Liability	5,000,000
Uninsured/Underinsured Motorist	250,000
Foster Parents	6,000,000
Dog Warden Blanket Bond	2,000
<i>Property:</i>	
Property	85,666,983
Business Income/Extra Expense	1,000,000
Collapse	Per Statement of Values
Water Lines	1,200,000
Sewer Line	4,500,000
Contractor's Equipment	Per Renewal Schedule
EDP Equipment	Replacement Cost
Fine Arts	Per Renewal Schedule
Property in Transit	100,000
Flood	100,000,000
Auto Physical Damage	Actual Cash Value or Cost of Repair,
Automatic Acquisition	5,000,000
<i>Equipment Breakdown:</i>	
Combined Limits: Property Damage, Business Income,	
Demolition & Increased Cost of Construction	5,000,000
Perishable Goods	500,000
Expediting Expense	500,000
EDP Extra Expense	25,000
Data Restoration	100,000
Hazardous Substances	250,000
<i>Crime:</i>	
Employee Dishonesty/Faithful Performance	1,000,000
Individual Public Official Bond Excess	250,000
Claims Expense	1,000
Loss of Money and Securities (Inside and Outside)	1,000,000
Money Orders and Counterfeit Paper Currency	1,000,000
Depositor's Forgery	1,000,000
Fund Transfer Fraud	500,000
Computer Fraud	500,000

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 19 - RISK MANAGEMENT - Continued

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

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

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

NOTE 20 - CONTINGENCIES

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

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

NOTE 21 - ACCOUNTABILITY

Deficit Fund Balances

Fund	Fund Balance Deficit
Nonmajor Special Revenue Funds:	
County Capital Improvements	\$ 526,483
WIA	29,459

The deficit in the County Capital Improvements fund is due to a contracts payable and an interfund payable. This deficit will be eliminated through future draws on a manuscript debt and the repayment of advances. The deficit in the WIA fund is due to Intergovernmental revenues which have not been received at year end and were not available to finance current period expenditures and will be eliminated through future Intergovernmental revenues.

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS

The following are the ATCO, Inc., and Athens County Port Authority notes to financial statements for the year ended December 31, 2014:

ORGANIZATIONS AND PROGRAM/SUPPORTING SERVICES

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

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.

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 considers deposits with maturities within 3 months or less to be cash equivalents while the Port Authority consider 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 2014, Athens County provided facilities, certain equipment and salaries for administration, implementation, and supervision of programs to ATCO, a discretely presented component unit of Athens County. The Company received \$314,498 for such in-kind contributions.

3. INCOME TAXES

ATCO, 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, 2014 was \$905 for ATCO and \$48,100 for Athens County Port Authority.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

5. 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, 2014, there were no deposits in excess of Federal Deposit Insurance Corporation limit.

For ATCO, two customers represent 36% of total contract billings and sales for 2014 and four customers represent 94% of accounts receivable, trade, at December 31, 2014.

Accounts receivable at December 31, 2014, consist of:	
Athens County Board of Developmental Disabilities	\$20,841
Accounts receivable, trade	<u>34,613</u>
	<u><u>\$55,454</u></u>

6. DEFERRED INFLOW OF RESOURCES

For ATCO, deferred inflow of resources consists of funds awarded to the Company which have not yet been expended for their intended purpose. Revenue is recognized in the period in which the funds are expended. Should the grant period expire without the funds being fully expended, the Company would be required to return the unspent funds to the grantor. The Company also accounts for unredeemed gift certificate sales as deferred inflow of resources; at December 31, 2014, the amount of unredeemed gift certificates was \$1,386.

7. CAPITAL ASSETS

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

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
ATCO Inc.:				
<i>Depreciable Capital Assets:</i>				
Property and Equipment	\$ 123,021	\$ 1,898	\$ -	\$ 124,919
Total Depreciable Capital Assets	<u>123,021</u>	<u>1,898</u>	<u>-</u>	<u>124,919</u>
<i>Accumulated Depreciation:</i>				
Property and Equipment	(120,206)	(905)	-	(121,111)
Total Accumulated Depreciation	<u>(120,206)</u>	<u>(905)</u>	<u>-</u>	<u>(121,111)</u>
Depreciable Capital Assets, Net	<u>2,815</u>	<u>993</u>	<u>-</u>	<u>3,808</u>
ATCO Inc. Capital Assets, Net	<u><u>\$ 2,815</u></u>	<u><u>\$ 993</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,808</u></u>
	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
Athens County Port Authority:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$ 507,571	\$ -	\$ -	\$ 507,571
Total Nondepreciable Capital Assets	<u>507,571</u>	<u>-</u>	<u>-</u>	<u>507,571</u>
<i>Depreciable Capital Assets:</i>				
Buildings	1,727,193	-	-	1,727,193
Total Depreciable Capital Assets	<u>1,727,193</u>	<u>-</u>	<u>-</u>	<u>1,727,193</u>
<i>Accumulated Depreciation:</i>				
Buildings	(481,035)	(48,100)	-	(529,135)
Total Accumulated Depreciation	<u>(481,035)</u>	<u>(48,100)</u>	<u>-</u>	<u>(529,135)</u>
Depreciable Capital Assets, Net	<u>1,246,158</u>	<u>(48,100)</u>	<u>-</u>	<u>1,198,058</u>
Athens County Port Authority Capital Assets, Net	<u><u>\$ 1,753,729</u></u>	<u><u>\$ (48,100)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,705,629</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

8. NOTES PAYABLE

The Athens County Port Authority note transactions for the year ended December 31, 2014, were as follows:

<u>Purpose</u>	<u>Balance January 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2014</u>	<u>Amount Due Within One Year</u>
Athens County Port Authority:					
<i>Notes Payable:</i>					
ODOD State Rural Industrial Park Loan 0.20%	\$ 4,433	\$ -	\$ (4,433)	\$ -	\$ -
Taxable Revenue Anticipation Note 3.30%	289,190	-	(68,719)	220,471	71,061
ODOD State Rural Industrial Park Loan 0.20%	223,279	-	(38,541)	184,738	39,713
Hocking Valley Bank 4.00%	60,914	-	(30,209)	30,705	30,705
Athens County Port Authority Notes Payable	<u>\$ 577,816</u>	<u>\$ -</u>	<u>\$ (141,902)</u>	<u>\$ 435,914</u>	<u>\$ 141,479</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, 2014 are as follows:

**ATHENS COUNTY PORT AUTHORITY NOTES AND LOANS AMORTIZATION
SCHEDULES**

For Year Ended December 31	Ohio Department of Development State Rural Industrial Park Loan #2			
	Principal		Interest	
	Principal	Interest	Principal	Interest
2015	\$ 39,713	\$ 5,416		
2016	40,921	4,107		
2017	42,166	2,759		
2018	43,448	1,369		
2019	18,490	151		
	<u>\$ 184,738</u>	<u>\$ 13,802</u>		

For Year Ended December 31	Taxable Revenue Anticipation Note		Hocking Valley Bank Note	
	Principal	Interest	Principal	Interest
	2015	\$ 71,061	\$ 6,284	\$ 30,705
2016	73,520	3,825	-	-
2017	75,890	1,361	-	-
	<u>\$ 220,471</u>	<u>\$ 11,470</u>	<u>\$ 30,705</u>	<u>\$ 656</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 23 - FUND BALANCES

As of December 31, 2014 Fund Balances are composed of the following:

	General	Job & Family Services	Road (MVG)	Children Services	ACBDD (Beacon School)	Ambulance Service	County Capital Improvements	Other Governmental Funds	Total Governmental Funds
<u>Nonspendable:</u>									
Prepaid Items	\$ 123,370	\$ 17,900	\$ 890	\$ 29,911	\$ 122,245	\$ 10,442	\$ -	\$ 19,654	\$ 324,412
Materials and Supplies	16,608	6,040	169,244	-	-	39,625	-	11,857	243,374
Long-Term Loans Receivable	-	-	-	-	-	-	-	248,577	248,577
Unclaimed Money	75,511	-	-	-	-	-	-	-	75,511
<u>Restricted:</u>									
Legislative and Executive	-	-	-	-	-	-	-	814,267	814,267
Judicial	-	-	-	-	-	-	-	225,977	225,977
Public Safety	-	-	-	-	-	-	-	2,033,692	2,033,692
Public Works	-	-	1,259,436	-	-	-	-	662,247	1,921,683
Health	-	-	-	-	-	1,531,030	-	1,137,178	2,668,208
Human Services	-	1,200,748	-	2,136,489	3,663,795	-	-	605,492	7,606,524
Conservation and Recreation	-	-	-	-	-	-	-	38,103	38,103
Economic Development and Assistance	-	-	-	-	-	-	-	365,438	365,438
Debt Service	-	-	-	-	-	-	-	7,429	7,429
<u>Committed:</u>									
Legislative and Executive	-	-	-	-	-	-	-	4,501	4,501
Public Works	-	-	-	-	-	-	-	1,919	1,919
Conservation and Recreation	-	-	-	-	-	-	-	7,242	7,242
Capital Projects	-	-	-	-	-	-	-	28,106	28,106
<u>Assigned:</u>									
Legislative and Executive	585,204	-	-	-	-	-	-	-	585,204
Judicial	195,363	-	-	-	-	-	-	-	195,363
Public Safety	370,099	-	-	-	-	-	-	-	370,099
Health	36,770	-	-	-	-	-	-	2,981,215	3,017,985
Human Services	88,799	-	-	-	-	-	-	-	88,799
Conservation and Recreation	546	-	-	-	-	-	-	-	546
Debt Service	17,377	-	-	-	-	-	-	-	17,377
Capital Outlay	-	-	-	-	-	-	-	710	710
<u>Unassigned:</u>									
	1,933,397	-	-	-	-	-	(526,483)	(29,459)	1,377,455
Total Fund Balances (Deficits)	\$ 3,443,044	\$ 1,224,688	\$ 1,429,570	\$ 2,166,400	\$ 3,786,040	\$ 1,581,097	\$ (526,483)	\$ 9,164,145	\$ 22,268,501

NOTE 24 – SUBSEQUENT EVENTS

In January of 2014 the County issued a County Building Bond Anticipation Note in the amount of \$1,300,000 at an annual interest rate of 1.820% to be paid over a five year period with an option to refinance another five years. This note is held by the Athens County Treasurer as manuscript debt for the equipment purchases and building repairs for the County Courthouse and County Engineer. As of May 28, 2015 \$900,000 has been drawn while \$118,996 of this debt was repaid in January, 2015.

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**COMBINING
STATEMENTS
AND
INDIVIDUAL
FUND
SCHEDULES**

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Dog and Kennel

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

County Donations

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

Senior Citizens Levy

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

Bikeway Maintenance

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

Insurance Reimbursement

To account for monies received from Insurance Reimbursements.

CD Revolving Loan

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

Litter Control

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

Health Ohio Grant

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

State License Spay & Neuter

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

ODNR Scrap Tire Grant

To account for monies received from the Ohio Department of Natural Resources to be used for the disposal of scrap tires.

ACENET Revolving Loan

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

Emergency Home Repair Loan

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

Real Estate Assessment

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

ATHENS COUNTY, OHIO

GIS (Geographic Information System)

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

Help America Vote Act Grant

To account for a federal grant to be used to provide poll worker training.

DRETAC (Delinquent Real Estate and Tax Assessment Collection) Prosecutor

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

Diversions-Prosecuting Attorney

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

Intensive Diversion

To account for monies received from a Department of Rehabilitation & Correction state grant to be used for the administration of alternative punishment.

OCJS Prosecutor

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

ARRA VAWA Grant

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

JAG Grant

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

JAG ILL Grant 2011

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

Victims Assistance

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

DRETAC (Delinquent Real Estate and Tax Assessment Collection) Treasurer

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

Treasurer's Prepayment Interest

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

Mandatory Drug Fine

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

BCI Fingerprint

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

Concealed Carry Weapons

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

ATHENS COUNTY, OHIO

Sheriff's Grant Projects

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

D.U.I. Enforcement and Education

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

Project Lifesaver

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

Arson Registry

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

Canine Donations

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

DUI Grant

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

Clean Kids Grant

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

DARE Grant

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

Drug Prevention Grant

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

OCJS DVDA Sheriff

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

Drug Law Enforcement

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

Common Pleas Computer Legal Research

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

Special Projects Common Pleas

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

Common Pleas Monitoring Service

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

ATHENS COUNTY, OHIO

Special Projects Mediation

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

PSI Grant Common Pleas Court

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

Indigent Guardianship

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

Marriage License

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

Probate/Juvenile Computerization

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

Probate/Juvenile Computer Legal Research

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

Probate Court Projects

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

Juvenile Drivers Interlock & Alcohol Monitoring

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

Juvenile Tobacco Intervention

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

Indigent Drivers Alcohol Treatment

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

Probate Court Mental Illness

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

Juvenile Court Projects

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

Youth Services

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

ATHENS COUNTY, OHIO

Common Pleas Computerization

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

Law Library Resources

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

HMG Project Launch

To account for monies received from Ohio University College of Medicine used to reimburse the costs of a health program for children.

Wendy's Wonderful Kids

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

CDBG (Community Development Block Grants)

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

FEMA Grant

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

The Plains High School Bike Path Connector

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

Emergency Management Agency

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

FEMA Reimbursement Grant

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

EMA DOJ Grants

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.

EMA CERT Grant

To account for monies from a Community Emergency Response Team grant received from the Federal Emergency Management Agency.

Local Emergency Planning

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

ATHENS COUNTY, OHIO

Child Support Enforcement

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

WIA Grant

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

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.

LBRS Grant

To account for a federal grant to be used by 911 Emergency Communications to implement a Land Based Response System.

911 Government Assistance

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

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.

T.B. Hospital

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

Emergency Relief and Cleanup

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

Funds Reported Separately for Budgetary Purposes

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

Title Administration

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

Recorder Equipment

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

Unclaimed Money

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

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.

EMA Truck Bond Retirement

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

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 I 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.

Equipment Purchases

To account for funds from a note to be used to purchase various equipment.

Children Services Capital Projects

To account for funds from Children Services to be used for various capital projects.

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds

December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 6,013,248	\$ 34,990	\$ 2,941,802	\$ 8,990,040
Cash and Cash Equivalents in Segregated Accounts	36,787	-	-	36,787
Receivables:				
Property Taxes	788,878	-	-	788,878
Sales Tax	263,534	-	-	263,534
Loans	316,383	-	-	316,383
Interfund	33,057	-	-	33,057
Intergovernmental	423,218	-	80,000	503,218
Materials and Supplies Inventory	11,857	-	-	11,857
Prepaid Items	19,654	-	-	19,654
Total Assets	\$ 7,906,616	\$ 34,990	\$ 3,021,802	\$ 10,963,408
Liabilities:				
Accounts Payable	\$ 31,997	\$ -	\$ -	\$ 31,997
Contracts Payable	110,064	-	-	110,064
Accrued Wages and Benefits	32,145	-	-	32,145
Matured Compensated Absences Payable	306	-	-	306
Interfund Payable	489,866	-	-	489,866
Intergovernmental Payable	47,257	-	-	47,257
Due To Component Units	-	-	12,481	12,481
Matured Bonds Payable	-	17,000	-	17,000
Matured Interest Payable	-	10,561	-	10,561
Total Liabilities	711,635	27,561	12,481	751,677
Deferred Inflows of Resources:	1,047,586	-	-	1,047,586
Fund Balances:				
Nonspendable	280,088	-	-	280,088
Restricted	5,882,394	7,429	-	5,889,823
Committed	13,662	-	28,106	41,768
Assigned	710	-	2,981,215	2,981,925
Unassigned	(29,459)	-	-	(29,459)
Total Fund Balances (Deficits)	6,147,395	7,429	3,009,321	9,164,145
Total Liabilities and Fund Balances	\$ 7,906,616	\$ 34,990	\$ 3,021,802	\$ 10,963,408

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

For the Year Ended December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Property Taxes	\$ 832,577	\$ -	\$ -	\$ 832,577
Sales Tax	1,594,798	-	-	1,594,798
Intergovernmental	3,989,570	-	559,581	4,549,151
Charges for Services	1,487,586	-	-	1,487,586
Licenses and Permits	177,496	-	-	177,496
Fines and Forfeitures	139,847	-	-	139,847
Interest	2,551	3	-	2,554
Other Revenues	578,178	8,896	-	587,074
Total Revenue	8,802,603	8,899	559,581	9,371,083
Expenditures:				
Current:				
General Government:				
Legislative and Executive	1,002,427	-	-	1,002,427
Judicial	283,284	-	-	283,284
Public Safety	2,783,606	-	-	2,783,606
Public Works	846,469	-	-	846,469
Health	353,043	-	-	353,043
Human Services	4,151,880	-	-	4,151,880
Conservation and Recreation	22,586	-	-	22,586
Economic Development and Assistance	6,177	-	-	6,177
Capital Outlay	-	-	750,000	750,000
Debt Service:				
Principal Retirement	73,342	150,497	-	223,839
Interest and Fiscal Charges	1,456	37,278	-	38,734
Total Expenditures	9,524,270	187,775	750,000	10,462,045
Excess of Revenues Over (Under) Expenditures	(721,667)	(178,876)	(190,419)	(1,090,962)
Other Financing Sources (Uses):				
Proceeds of Notes	-	-	21,000	21,000
Proceeds from Capital Leases	350,386	-	-	350,386
Transfers - In	453,507	177,987	1,150,000	1,781,494
Total Other Sources (Uses)	803,893	177,987	1,171,000	2,152,880
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	82,226	(889)	980,581	1,061,918
Fund Balances (Deficit) at Beginning of Year	6,065,169	8,318	2,028,740	8,102,227
Fund Balances (Deficits) at End of Year	\$ 6,147,395	\$ 7,429	\$ 3,009,321	\$ 9,164,145

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ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2014

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement	CD Revolving Loan	Litter Control	Health Ohio Grant	State License Spay and Neuter	ACENET Revolving Loan	Emergency Home Repair Loan	Real Estate Assessment	GIS
Assets:													
Cash and Cash Equivalents	\$ 34,998	\$ 108	\$ 101,187	\$ 7,242	\$ 4,501	\$ 297,632	\$ 1,697	\$ 16,850	\$ 700	\$ -	\$ -	\$ 675,318	\$ 3,693
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Receivables:</i>													
Property Taxes	-	-	645,246	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	305,014	-	-	-	8,886	2,483	-	-
Interfund	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	98	-	26,876	-	-	-	-	-	-	-	-	2,733	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	4,374	3,759
Prepaid Items	242	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 35,338	\$ 108	\$ 773,309	\$ 7,242	\$ 4,501	\$ 602,646	\$ 1,697	\$ 16,850	\$ 700	\$ 8,886	\$ 2,483	\$ 682,425	\$ 7,452
Liabilities:													
Accounts Payable	\$ 7,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ 3,294	\$ -
Contracts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Wages and Benefits	1,455	-	-	-	-	-	-	-	-	-	-	3,207	690
Matured Compensated Absences Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	2,254	-	-	-	-	-	-	-	-	-	-	4,670	1,084
Total Liabilities	11,069	-	-	-	-	-	-	-	250	-	-	11,171	1,774
Deferred Inflows of Resources:													
	-	-	672,122	-	-	-	-	-	-	-	-	-	-
Fund Balances:													
Nonspendable	242	-	-	-	-	248,577	-	-	-	-	-	7,107	3,759
Restricted	24,027	108	101,187	-	-	354,069	1,697	16,850	450	8,886	2,483	664,147	-
Committed	-	-	-	7,242	4,501	-	-	-	-	-	-	-	1,919
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	24,269	108	101,187	7,242	4,501	602,646	1,697	16,850	450	8,886	2,483	671,254	5,678
Total Liabilities, Deferred Inflows and Fund Balances	\$ 35,338	\$ 108	\$ 773,309	\$ 7,242	\$ 4,501	\$ 602,646	\$ 1,697	\$ 16,850	\$ 700	\$ 8,886	\$ 2,483	\$ 682,425	\$ 7,452

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement	CD Revolving Loan	Litter Control	Health Ohio Grant	State License Spay and Neuter	ACENET Revolving Loan	Emergency Home Repair Loan	Real Estate Assessment	GIS
Revenues:													
Property Taxes	\$ -	\$ -	\$ 681,886	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	82,703	-	-	-	-	-	2,000	-	-	-	-
Charges for Services	28,035	-	-	-	-	-	-	-	-	-	-	778,818	84,277
Licenses and Permits	171,682	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	16,561	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	2,266	-	-	-	-	-	-	-
Other Revenues	10,340	-	-	1,114	7,786	86	-	-	-	-	-	-	354
Total Revenue	226,618	-	764,589	1,114	7,786	2,352	-	-	2,000	-	-	778,818	84,631
Expenditures:													
Current:													
General Government:													
Legislative and Executive	-	-	-	-	3,286	-	-	-	-	-	-	823,869	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	89,492
Health	230,411	-	750,832	-	-	-	-	-	1,868	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	6,177	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	2,508	-	-	-	-	-	-	-	-	-
Debt Service:													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	230,411	-	750,832	2,508	3,286	6,177	-	-	1,868	-	-	823,869	89,492
Excess of Revenues Over (Under) Expenditures	(3,793)	-	13,757	(1,394)	4,500	(3,825)	-	-	132	-	-	(45,051)	(4,861)
Other Financing Sources (Uses):													
Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	31,000	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	31,000	-	-	-	-	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	27,207	-	13,757	(1,394)	4,500	(3,825)	-	-	132	-	-	(45,051)	(4,861)
Fund Balances (Deficits) at Beginning of Year	(2,938)	108	87,430	8,636	1	606,471	1,697	16,850	318	8,886	2,483	716,305	10,539
Fund Balances (Deficits) at End of Year	\$ 24,269	\$ 108	\$ 101,187	\$ 7,242	\$ 4,501	\$ 602,646	\$ 1,697	\$ 16,850	\$ 450	\$ 8,886	\$ 2,483	\$ 671,254	\$ 5,678

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2014

	Help America Vote Act Grant	DRETAC Prosecutor	Diversions Prosecuting Attorney	Intensive Diversion	OCIS Prosecutor	ARRA VAWA Grant	JAG Grant	JAG III Grant 2011	Victims Assistance	DRETAC Treasurer	Treasurer's Prepayment Interest	Mandatory Drug Fine	BCI Fingerprint
Assets:													
Cash and Cash Equivalents	\$ 2,380	\$ 81,904	\$ 134,232	\$ 17,445	\$ 15	\$ 1,878	\$ 23	\$ 11	\$ 11,122	\$ 68,244	\$ 533	\$ 918	\$ 15,084
Cash and Cash Equivalents in Segregated Accounts	-	-	4,712	-	-	-	-	-	-	-	-	23,669	-
Receivables:													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	13,469	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	34,706	-	-	150	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	9,124	-	-	-
Prepaid Items	-	365	365	217	-	-	-	-	-	5	-	-	-
Total Assets	\$ 2,380	\$ 82,269	\$ 152,778	\$ 17,662	\$ 15	\$ 1,878	\$ 23	\$ 11	\$ 45,828	\$ 77,373	\$ 533	\$ 24,737	\$ 15,084
Liabilities:													
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ 636
Contracts Payable	-	-	-	-	-	-	-	-	6,600	-	-	-	-
Accrued Wages and Benefits	-	833	1,383	-	-	-	-	-	203	318	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Payable	-	-	-	13,469	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	-	1,284	1,991	-	-	-	-	-	612	614	-	-	-
Total Liabilities	-	2,117	3,374	13,469	-	-	-	-	8,615	932	-	-	636
Deferred Inflows of Resources:													
Fund Balances:													
Nonspendable	-	365	365	217	-	-	-	-	-	9,129	-	-	-
Restricted	2,380	79,787	149,039	3,976	15	1,878	23	11	37,213	67,312	533	24,737	14,448
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	2,380	80,152	149,404	4,193	15	1,878	23	11	37,213	76,441	533	24,737	14,448
Total Liabilities, Deferred Inflows and Fund Balances	\$ 2,380	\$ 82,269	\$ 152,778	\$ 17,662	\$ 15	\$ 1,878	\$ 23	\$ 11	\$ 45,828	\$ 77,373	\$ 533	\$ 24,737	\$ 15,084

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Help America Vote Act Grant	DRETAC Prosecutor	Diversions Prosecuting Attorney	Intensive Diversion	OCIS Prosecutor	ARRA VAWA Grant	JAG Grant	JAG III Grant 2011	Victims Assistance	DRETAC Treasurer	Treasurer's Prepayment Interest	Mandatory Drug Fine	BCI Fingerprint
Revenues:													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	3,990	-	-	62,000	-	-	-	-	125,672	-	-	-	-
Charges for Services	-	75,173	69,903	-	-	-	-	-	75,172	-	-	-	19,158
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-	43,554	-
Interest	-	-	-	-	-	-	-	-	-	285	-	-	-
Other Revenues	241	5,869	36,589	-	-	-	-	-	336	3,452	-	-	-
Total Revenue	4,231	81,042	106,492	62,000	-	-	-	126,008	78,624	285	43,554	19,158	
Expenditures:													
Current:													
General Government:													
Legislative and Executive	5,781	78,181	-	-	-	-	-	-	-	82,277	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	112,360	62,936	-	-	-	-	-	-	-	46,308	13,694
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	156,663	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	5,781	78,181	112,360	62,936	-	-	-	156,663	82,277	-	46,308	13,694	
Excess of Revenues Over (Under) Expenditures	(1,550)	2,861	(5,868)	(936)	-	-	-	(30,655)	(3,653)	285	(2,754)	5,464	
Other Financing Sources (Uses):													
Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	38,000	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-	-	-	38,000	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,550)	2,861	(5,868)	(936)	-	-	-	7,345	(3,653)	285	(2,754)	5,464	
Fund Balances (Deficits) at Beginning of Year	3,930	77,291	155,272	5,129	15	1,878	23	11	29,868	80,094	248	27,491	8,984
Fund Balances (Deficits) at End of Year	\$ 2,380	\$ 80,152	\$ 149,404	\$ 4,193	\$ 15	\$ 1,878	\$ 23	\$ 11	\$ 37,213	\$ 76,441	\$ 533	\$ 24,737	\$ 14,448

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2014

	Carrying Concealed Weapons	Sheriff's Grant Projects	D.U.I. Enforcement & Education	Project Lifesaver	Arson Registry	Canine Donations	DUI Grant	Clean Kids Grant	DARE Grant	Drug Prevention Grant	OCIS DVDA Sheriff	Drug Law Enforcement	Computer Legal Research
Assets:													
Cash and Cash Equivalents	\$ 11,771	\$ 19,190	\$ 3,015	\$ 177	\$ 50	\$ 710	\$ 215	\$ 17	\$ 5,938	\$ 164	\$ 2,757	\$ 303	\$ 5,206
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	423
Receivables:													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	19,588	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	2,198	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 11,771	\$ 40,976	\$ 3,015	\$ 177	\$ 50	\$ 710	\$ 215	\$ 17	\$ 5,938	\$ 164	\$ 2,757	\$ 303	\$ 5,629
Liabilities:													
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30
Contracts Payable	1,017	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Wages and Benefits	210	2,862	-	-	-	-	-	-	163	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	346	3,375	-	-	-	-	-	-	-	-	448	-	-
Total Liabilities	1,573	6,237	-	-	-	-	-	-	163	-	448	-	30
Deferred Inflows of Resources:													
Fund Balances:													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	10,198	34,739	3,015	177	50	710	215	17	5,775	164	2,309	303	5,599
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	710	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	10,198	34,739	3,015	177	50	710	215	17	5,775	164	2,309	303	5,599
Total Liabilities, Deferred Inflows and Fund Balances	\$ 11,771	\$ 40,976	\$ 3,015	\$ 177	\$ 50	\$ 710	\$ 215	\$ 17	\$ 5,938	\$ 164	\$ 2,757	\$ 303	\$ 5,629

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Carrying Concealed Weapons	Sheriff's Grant Projects	D.U.I. Enforcement & Education	Project Lifesaver	Arson Registry	Canine Donations	DUI Grant	Clean Kids Grant	DARE Grant	Drug Prevention Grant	OCJS DVDA Sheriff	Drug Law Enforcement	Computer Legal Research
Revenues:													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	125,185	-	-	-	-	-	-	11,343	-	30,562	-	-
Charges for Services	28,310	-	-	-	50	-	-	-	-	-	-	-	4,959
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	1,327	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	2,969	-	-	2,949	-	13,187	-	-
Total Revenue	28,310	125,185	1,327	-	50	2,969	-	-	14,292	-	43,749	-	4,959
Expenditures:													
Current:													
General Government:													
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	3,593
Public Safety	32,723	121,576	-	-	-	600	-	-	14,454	-	55,328	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	32,723	121,576	-	-	-	600	-	-	14,454	-	55,328	-	3,593
Excess of Revenues Over (Under) Expenditures	(4,413)	3,609	1,327	-	50	2,369	-	-	(162)	-	(11,579)	-	1,366
Other Financing Sources (Uses):													
Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	330	-	14,409	-	-
Total Other Sources (Uses)	-	-	-	-	-	-	-	-	330	-	14,409	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(4,413)	3,609	1,327	-	50	2,369	-	-	168	-	2,830	-	1,366
Fund Balances (Deficits) at Beginning of Year	14,611	31,130	1,688	177	-	(1,659)	215	17	5,607	164	(521)	303	4,233
Fund Balances (Deficits) at End of Year	\$ 10,198	\$ 34,739	\$ 3,015	\$ 177	\$ 50	\$ 710	\$ 215	\$ 17	\$ 5,775	\$ 164	\$ 2,309	\$ 303	\$ 5,599

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2014

	Special Projects Common Pleas	Common Pleas Monitoring Service	Special Projects Mediation	PSI Grant Common Pleas Court	Indigent Guardianship	Marriage License	Probate/Juvenile Computerization	Probate/Juvenile Computer Legal Research	Probate Court Projects	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention	Indigent Drivers Alcohol Treatment	Probate Court Mental Illness
Assets:													
Cash and Cash Equivalents	\$ 7,628	\$ 8,323	\$ 24,597	\$ 2,683	\$ 16,226	\$ 5,002	\$ 13,161	\$ 5,812	\$ 42,168	\$ 2,571	\$ 19,849	\$ 3,680	\$ 42,751
Cash and Cash Equivalents in Segregated Accounts	933	-	535	-	521	818	618	317	314	-	-	11	-
Receivables:													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	13,827
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	1,089	-	-	-	-	-
Total Assets	\$ 8,561	\$ 8,323	\$ 25,132	\$ 2,683	\$ 16,747	\$ 5,820	\$ 13,779	\$ 7,218	\$ 42,482	\$ 2,571	\$ 19,849	\$ 3,691	\$ 56,578
Liabilities:													
Accounts Payable	\$ -	\$ -	\$ -	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	1,725	-	-	5,820	-	-	-	-	-	-	-
Accrued Wages and Benefits	155	-	-	68	-	-	-	-	-	-	-	-	638
Matured Compensated Absences Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	241	-	-	114	-	-	-	-	-	-	-	-	-
Total Liabilities	396	-	1,725	199	-	5,820	-	-	-	-	-	-	638
Deferred Inflows of Resources:													
Fund Balances:													
Nonspendable	-	-	-	-	-	-	-	1,089	-	-	-	-	-
Restricted	8,165	8,323	23,407	2,484	16,747	-	13,779	6,129	42,482	2,571	19,849	3,691	55,940
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	8,165	8,323	23,407	2,484	16,747	-	13,779	7,218	42,482	2,571	19,849	3,691	55,940
Total Liabilities, Deferred Inflows and Fund Balances	\$ 8,561	\$ 8,323	\$ 25,132	\$ 2,683	\$ 16,747	\$ 5,820	\$ 13,779	\$ 7,218	\$ 42,482	\$ 2,571	\$ 19,849	\$ 3,691	\$ 56,578

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Special Projects Common Pleas	Common Pleas Monitoring Service	Special Projects Mediation	PSI Grant Common Pleas Court	Indigent Guardianship	Marriage License	Probate/ Juvenile Computerization	Probate/ Juvenile Computer Legal Research	Probate Court Projects	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention	Indigent Drivers Alcohol Treatment	Probate Court Mental Illness
Revenues:													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	41,000	-	-	-	-	-	-	-	173	44,668
Charges for Services	10,173	3,988	-	-	4,961	5,952	11,570	4,493	7,245	2,271	-	-	-
Licenses and Permits	-	-	-	-	-	5,814	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	6,513	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	10,000	-	-	-	-	-	-	-	-	-
Total Revenue	10,173	3,988	6,513	51,000	4,961	11,766	11,570	4,493	7,245	2,271	-	173	44,668
Expenditures:													
Current:													
General Government:													
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	19,265	1,058	3,374	50,362	-	-	15,882	5,166	5,000	-	-	-	42,521
Public Safety	-	-	-	-	4,127	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	11,766	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	19,265	1,058	3,374	50,362	4,127	11,766	15,882	5,166	5,000	-	-	-	42,521
Excess of Revenues Over (Under) Expenditures	(9,092)	2,930	3,139	638	834	-	(4,312)	(673)	2,245	2,271	-	173	2,147
Other Financing Sources (Uses):													
Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(9,092)	2,930	3,139	638	834	-	(4,312)	(673)	2,245	2,271	-	173	2,147
Fund Balances (Deficits) at Beginning of Year	17,257	5,393	20,268	1,846	15,913	-	18,091	7,891	40,237	300	19,849	3,518	53,793
Fund Balances (Deficits) at End of Year	\$ 8,165	\$ 8,323	\$ 23,407	\$ 2,484	\$ 16,747	\$ -	\$ 13,779	\$ 7,218	\$ 42,482	\$ 2,571	\$ 19,849	\$ 3,691	\$ 55,940

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2014

	Youth Services	Common Pleas Computerization	Law Library	HMG Project Launch	Wendy's Wonderful Kids	CDBG	FEMA Grant	High School Bike Path Connector	Emergency Management Agency	FEMA Reimbursement Grant	EMA DOJ Grant	EMA FEMA Grant
Assets:												
Cash and Cash Equivalents	\$ 106,481	\$ 6,495	\$ 28,573	\$ 19,190	\$ 7,454	\$ 43,214	\$ 597,934	\$ 38,103	\$ 6,113	\$ 4,729	\$ 7,863	\$ 1,142
Cash and Cash Equivalents in Segregated Accounts	896	3,020	-	-	-	-	-	-	-	-	-	-
Receivables:												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	3,736	-	-	6,400	-	-	10,179	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	7,714	222	-	-	-	-	-	182	-	-	-
Total Assets	\$ 147,363	\$ 17,229	\$ 32,531	\$ 19,190	\$ 7,454	\$ 49,614	\$ 597,934	\$ 38,103	\$ 16,474	\$ 4,729	\$ 7,863	\$ 1,142
Liabilities:												
Accounts Payable	\$ -	\$ 875	\$ -	\$ 3,646	\$ -	\$ 244	\$ -	\$ -	\$ 388	\$ -	\$ -	\$ -
Contracts Payable	76	-	-	-	-	-	-	-	-	-	-	-
Accrued Wages and Benefits	-	928	375	-	457	-	-	-	577	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Payable	-	-	-	7,000	-	-	-	-	205	-	-	-
Intergovernmental Payable	-	1,329	554	-	741	-	-	-	876	-	-	-
Total Liabilities	76	3,132	4,575	7,000	1,442	-	-	-	2,046	-	-	-
Deferred Inflows of Resources:												
Fund Balances:												
Nonspendable	-	7,714	222	-	-	-	-	-	182	-	-	-
Restricted	147,287	103,349	27,734	12,190	6,012	49,614	597,934	38,103	14,246	4,729	7,863	1,142
Committed	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	147,287	103,349	27,956	12,190	6,012	49,614	597,934	38,103	14,428	4,729	7,863	1,142
Total Liabilities, Deferred Inflows and Fund Balances	\$ 147,363	\$ 17,229	\$ 32,531	\$ 19,190	\$ 7,454	\$ 49,614	\$ 597,934	\$ 38,103	\$ 16,474	\$ 4,729	\$ 7,863	\$ 1,142

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Juvenile Court Projects	Youth Services	Common Pleas Computerization	Law Library	HMG Project Launch	Wendy's Wonderful Kids	CDBG	FEMA Grant	The Plains High School Bike Path Connector	Emergency Management Agency	FEMA Reimbursement Grant	EMA DOJ Grant	EMA FEMA Grant
Revenues:													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	14,776	123,416	-	-	50,021	70,000	687,035	108,450	82,777	44,051	-	-	-
Charges for Services	-	-	36,175	66	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	71,892	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	12,000	6,109	-	-	-	8,320	-	-	-
Total Revenue	14,776	123,416	36,175	71,958	62,021	76,109	687,035	108,450	82,777	52,371	-	-	-
Expenditures:													
Current:													
General Government:													
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	24,771	-	33,561	74,163	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	88,186	-	-	-
Public Works	-	-	-	-	-	-	755,342	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	146,651	-	-	43,488	72,648	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	20,078	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	24,771	146,651	33,561	74,163	43,488	72,648	755,342	-	20,078	88,186	-	-	-
Excess of Revenues Over (Under) Expenditures	(9,995)	(23,235)	2,614	(2,205)	18,533	3,461	(68,307)	108,450	62,699	(35,815)	-	-	-
Other Financing Sources (Uses):													
Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	9,200	-	-	-	-	-	35,568	-	-	-
Total Other Sources (Uses)	-	-	-	9,200	-	-	-	-	-	35,568	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(9,995)	(23,235)	2,614	6,995	18,533	3,461	(68,307)	108,450	62,699	(247)	-	-	-
Fund Balances (Deficits) at Beginning of Year	157,282	126,584	14,615	20,961	(6,343)	2,551	117,921	489,484	(24,596)	14,675	4,729	7,863	1,142
Fund Balances (Deficits) at End of Year	\$ 147,287	\$ 103,349	\$ 17,229	\$ 27,956	\$ 12,190	\$ 6,012	\$ 49,614	\$ 597,934	\$ 38,103	\$ 14,428	\$ 4,729	\$ 7,863	\$ 1,142

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2014

	TASC											Totals
	EMA Pre-disaster Mitigation Grant	EMA CERT Grant	Local Emergency Planning	Child Support Enforcement	WIA Grant	911 Emergency	LBRs Grant	911 Government Assistance	TASC Grants	Athens County Municipal Drug Court	Hospital	
Assets:												
Cash and Cash Equivalents	\$ 6,500	\$ 650	\$ 11,299	\$ 362,712	\$ 240,385	\$ 746,774	\$ 109,957	\$ 685,895	\$ -	\$ -	\$ 1,104,811	\$ 8,828
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Receivables:												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	263,534	-	-	-	-	143,632	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	234,829	67,000	-	-	15,088	-	-	8,131	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	347	-	773	-	-	-	-	-	-
Total Assets	\$ 6,500	\$ 650	\$ 11,299	\$ 597,888	\$ 307,385	\$ 1,011,081	\$ 109,957	\$ 700,983	\$ -	\$ -	\$ 1,256,574	\$ 8,828
Liabilities:												
Accounts Payable	\$ -	\$ -	\$ -	\$ 434	\$ -	\$ 13,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	23,900	60,269	-	-	-	-	-	-
Accrued Wages and Benefits	-	-	-	8,134	-	9,489	-	-	-	10,657	-	-
Matured Compensated Absences Payable	-	-	-	306	-	-	-	-	-	-	-	-
Interfund Payable	-	-	1	156,247	312,944	-	-	-	-	-	-	-
Intergovernmental Payable	-	-	-	12,377	-	14,347	-	-	-	-	-	-
Total Liabilities	-	-	1	177,498	336,844	97,728	-	-	-	10,657	-	-
Deferred Inflows of Resources:												
	-	-	-	223,701	-	-	-	-	-	151,763	-	-
Fund Balances:												
Nonspendable	-	-	-	347	-	773	-	-	-	-	-	-
Restricted	6,500	650	11,298	196,342	-	912,580	109,957	700,983	-	1,094,154	8,828	5,882,394
Committed	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(29,459)	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	6,500	650	11,298	196,689	(29,459)	913,353	109,957	700,983	-	1,094,154	8,828	6,147,395
Total Liabilities, Deferred Inflows and Fund Balances	\$ 6,500	\$ 650	\$ 11,299	\$ 597,888	\$ 307,385	\$ 1,011,081	\$ 109,957	\$ 700,983	\$ -	\$ 1,256,574	\$ 8,828	\$ 7,906,616

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	EMA	EMA CERT Grant	Local Emergency Planning	Child Support Enforcement	WIA Grant	911 Emergency	LBR Grant	911 Government Assistance	TASC Grants	TASC County Municipal Drug Court	T.B. Hospital	Emergency Relief and Cleanup	Totals
Revenues:													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,691	\$ -	\$ 832,577
Sales Tax	-	-	-	-	-	1,594,798	-	-	-	-	-	-	1,594,798
Intergovernmental	-	-	14,956	1,388,370	752,833	-	106,792	-	-	-	16,797	-	3,989,570
Charges for Services	-	-	-	236,837	-	-	-	-	-	-	-	-	1,487,586
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	177,496
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	139,847
Interest	-	-	-	-	-	-	-	-	-	-	-	-	2,551
Other Revenues	-	-	-	-	308,820	141,657	-	-	-	-	-	6,000	578,178
Total Revenue	-	-	14,956	1,625,207	1,061,653	1,736,455	-	106,792	-	-	167,488	6,000	8,802,603
Expenditures:													
Current:													
General Government:													
Legislative and Executive	-	-	-	-	-	-	-	-	9,033	-	-	-	1,002,427
Judicial	-	-	-	-	-	-	-	-	-	4,568	-	-	283,284
Public Safety	-	-	21,584	-	-	2,094,966	-	114,764	-	-	-	-	2,783,606
Public Works	-	-	-	-	-	-	-	-	-	-	-	1,635	846,469
Health	-	-	-	-	-	-	-	-	-	-	108,998	-	353,043
Human Services	-	-	-	1,794,680	1,186,918	-	-	-	-	-	-	-	4,151,880
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	6,177
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	22,586
Debt Service:													
Principal Retirement	-	-	-	-	-	73,342	-	-	-	-	-	-	73,342
Interest and Fiscal Charges	-	-	-	-	-	1,456	-	-	-	-	-	-	1,456
Total Expenditures	-	-	21,584	1,794,680	1,186,918	2,169,764	-	114,764	9,033	4,568	108,998	1,635	9,524,270
Excess of Revenues Over (Under) Expenditures	-	-	(6,628)	(169,473)	(125,265)	(433,309)	-	(7,972)	(9,033)	(4,568)	58,490	4,365	(721,667)
Other Financing Sources (Uses):													
Proceeds from Capital Leases	-	-	-	-	-	350,386	-	-	-	-	-	-	350,386
Transfers - In	-	-	-	325,000	-	-	-	-	-	-	-	-	453,507
Total Other Sources (Uses)	-	-	-	325,000	-	350,386	-	-	-	-	-	-	803,893
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	(6,628)	155,527	(125,265)	(82,923)	-	(7,972)	(9,033)	(4,568)	58,490	4,365	82,226
Fund Balances (Deficits) at Beginning of Year	6,500	650	17,926	41,162	95,806	996,276	109,957	708,955	9,033	4,568	1,035,664	4,463	6,065,169
Fund Balances (Deficits) at End of Year	\$ 6,500	\$ 650	\$ 11,298	\$ 196,689	\$ (29,459)	\$ 913,353	\$ 109,957	\$ 700,983	\$ -	\$ -	\$ 1,094,154	\$ 8,828	\$ 6,147,395

ATHENS COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2014

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	EMA Truck Bond Retirement	Totals
Assets:								
Cash and Cash Equivalents	\$ 6,429	\$ -	\$ 6,206	\$ -	\$ 709	\$ 21,506	\$ 140	\$ 34,990
<i>Total Assets</i>	<u>\$ 6,429</u>	<u>\$ -</u>	<u>\$ 6,206</u>	<u>\$ -</u>	<u>\$ 709</u>	<u>\$ 21,506</u>	<u>\$ 140</u>	<u>\$ 34,990</u>
Liabilities:								
Matured Bonds Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ -	\$ 17,000
Matured Interest Payable	2,372	-	3,575	-	506	4,108	-	10,561
<i>Total Liabilities</i>	<u>2,372</u>	<u>-</u>	<u>3,575</u>	<u>-</u>	<u>506</u>	<u>21,108</u>	<u>-</u>	<u>27,561</u>
Fund Balances:								
Restricted	4,057	-	2,631	-	203	398	140	7,429
<i>Total Fund Balances (Deficits)</i>	<u>4,057</u>	<u>-</u>	<u>2,631</u>	<u>-</u>	<u>203</u>	<u>398</u>	<u>140</u>	<u>7,429</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 6,429</u>	<u>\$ -</u>	<u>\$ 6,206</u>	<u>\$ -</u>	<u>\$ 709</u>	<u>\$ 21,506</u>	<u>\$ 140</u>	<u>\$ 34,990</u>

ATHENS COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2014

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	EMA Truck Bond Retirement	Totals
Revenues:								
Interest	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 3
Other	-	-	-	-	-	-	8,896	8,896
<i>Total Revenue</i>	<u>-</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,896</u>	<u>8,899</u>
Expenditures:								
<i>Debt Service:</i>								
Principal Retirement	-	98,764	-	42,000	-	-	9,733	150,497
Interest and Fiscal Charges	-	9,965	-	27,258	-	-	55	37,278
<i>Total Expenditures</i>	<u>-</u>	<u>108,729</u>	<u>-</u>	<u>69,258</u>	<u>-</u>	<u>-</u>	<u>9,788</u>	<u>187,775</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(108,729)</u>	<u>3</u>	<u>(69,258)</u>	<u>-</u>	<u>-</u>	<u>(892)</u>	<u>(178,876)</u>
Other Financing Sources (Uses):								
Transfers - In	-	108,729	-	69,258	-	-	-	177,987
<i>Total Other Sources (Uses)</i>	<u>-</u>	<u>108,729</u>	<u>-</u>	<u>69,258</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>177,987</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>-</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(892)</u>	<u>(889)</u>
Fund Balances (Deficits) at Beginning of Year	4,057	-	2,628	-	203	398	1,032	8,318
Fund Balances (Deficits) at End of Year	<u>\$ 4,057</u>	<u>\$ -</u>	<u>\$ 2,631</u>	<u>\$ -</u>	<u>\$ 203</u>	<u>\$ 398</u>	<u>\$ 140</u>	<u>\$ 7,429</u>

ATHENS COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds**

December 31, 2014

	County Home Improvement	Dog Shelter Construction	Issue I Projects	Beacon Capital Improvement	Capital Projects	Equipment Purchases	Children Services Capital Projects	Totals
Assets:								
Cash and Cash Equivalents	\$ 809	\$ 492	\$ -	\$ 794,627	\$ 26,805	\$ -	\$ 2,119,069	\$ 2,941,802
Intergovernmental Receivable	-	-	-	80,000	-	-	-	80,000
Total Assets	\$ 809	\$ 492	\$ -	\$ 874,627	\$ 26,805	\$ -	\$ 2,119,069	\$ 3,021,802
Liabilities:								
Due to Component Unit	\$ -	\$ -	\$ -	\$ 12,481	\$ -	\$ -	\$ -	\$ 12,481
Total Liabilities	-	-	-	12,481	-	-	-	12,481
Fund Balances:								
Committed	809	492	-	-	26,805	-	-	28,106
Assigned	-	-	-	862,146	-	-	2,119,069	2,981,215
Total Fund Balances (Deficits)	809	492	-	862,146	26,805	-	2,119,069	3,009,321
Total Liabilities and Fund Balances	\$ 809	\$ 492	\$ -	\$ 874,627	\$ 26,805	\$ -	\$ 2,119,069	\$ 3,021,802

ATHENS COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds**

For the Year Ended December 31, 2014

	County Home Improvement	Dog Shelter Construction	Issue I Projects	Beacon Capital Improvement	Capital Projects	Equipment Purchases	Children Services Capital Projects	Totals
Revenues:								
Intergovernmental	\$ -	\$ -	\$ 399,581	\$ 160,000	\$ -	\$ -	\$ -	\$ 559,581
Total Revenue	-	-	399,581	160,000	-	-	-	559,581
Expenditures:								
Capital Outlay	-	-	399,581	198,488	-	21,000	130,931	750,000
Total Expenditures	-	-	399,581	198,488	-	21,000	130,931	750,000
Excess of Revenues Over (Under) Expenditures	-	-	-	(38,488)	-	(21,000)	(130,931)	(190,419)
Other Financing Sources (Uses):								
Proceeds of Notes	-	-	-	-	-	21,000	-	21,000
Transfers - In	-	-	-	-	-	-	1,150,000	1,150,000
Total Other Sources (Uses)	-	-	-	-	-	21,000	1,150,000	1,171,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	(38,488)	-	-	1,019,069	980,581
Fund Balance (Deficits) at Beginning of Year	809	492	-	900,634	26,805	-	1,100,000	2,028,740
Fund Balances (Deficits) at End of Year	\$ 809	\$ 492	\$ -	\$ 862,146	\$ 26,805	\$ -	\$ 2,119,069	\$ 3,009,321

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with	
	Original	Final		Final Budget	Positive (Negative)
Revenues:					
Property Taxes	\$ 1,867,455	\$ 1,867,455	\$ 1,965,635	\$	98,180
Sales Tax	5,750,000	5,750,000	6,319,367		569,367
Intergovernmental	1,884,963	1,884,963	2,013,881		128,918
Charges for Services	1,639,980	1,616,030	1,792,039		176,009
Licenses and Permits	2,800	2,800	3,365		565
Fines and Forfeitures	163,600	163,600	143,640		(19,960)
Interest	70,200	70,200	123,061		52,861
Other	539,350	582,746	605,342		22,596
Total Revenue	11,918,348	11,937,794	12,966,330		1,028,536
Expenditures:					
General Government - Legislative and Executive					
Board of County Commissioners	305,301	308,301	307,647		654
Salary and Wages	10,300	10,299	10,136		163
Fringe Benefits	49,950	49,950	45,201		4,749
Contractual Services	12,000	8,436	6,977		1,459
Supplies and Materials	77,400	78,200	76,920		1,280
Other	454,951	455,186	446,881		8,305
Total Board of County Commissioners	454,951	455,186	446,881		8,305
County Auditor	267,573	267,960	267,885		75
Salary and Wages	8,364	6,382	6,382		-
Supplies and Materials	20,652	20,652	19,929		723
Other	296,589	294,994	294,196		798
Total County Auditor	267,573	267,960	267,885		75
Treasurer	129,931	131,931	118,584		13,347
Salary and Wages	250	250	250		-
Contractual Services	1,100	1,100	1,020		80
Supplies and Materials	14,625	13,475	12,910		565
Other	145,906	146,756	132,764		13,992
Total Treasurer	129,931	131,931	118,584		13,347
Prosecuting Attorney	796,168	796,168	796,155		13
Salary and Wages	4,500	3,355	3,355		-
Supplies and Materials	2,000	2,000	1,995		5
Equipment	69,380	70,525	70,525		-
Other	872,048	872,048	872,030		18
Total Prosecuting Attorney	796,168	796,168	796,155		13
Board of Revision	500	500	500		-
Supplies and Materials	500	500	500		-
Total Board of Revision	500	500	500		-

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with	
	Original	Final		Final Budget	Positive (Negative)
Expenditures: (continued)					
General Government - Legislative and Executive (continued)					
Bureau of Inspection	73,500	73,500	72,697		803
Examination	73,500	73,500	72,697		803
Total Bureau of Inspection	73,500	73,500	72,697		803
Settlement Fees	55,000	39,410	39,410		-
Other Expenses	55,000	39,410	39,410		-
Total Settlement Fees	55,000	39,410	39,410		-
County Planning Commission	4,442	4,443	4,443		-
Other Expenses	4,442	4,443	4,443		-
Total County Planning Commission	4,442	4,443	4,443		-
Data Processing	49,130	54,656	48,584		6,072
Salary and Wages	50,000	50,000	50,000		-
Contractual Services	16,650	15,035	15,035		-
Supplies and Materials	5,406	5,406	5,406		-
Capital Outlay and Equipment	1,500	1,500	-		1,500
Other Expenses	122,686	126,597	119,025		7,572
Total Data Processing	122,686	126,597	119,025		7,572
Board of Elections	363,924	382,770	376,435		6,335
Salary and Wages	110,500	112,777	112,660		117
Contractual Services	12,000	7,000	6,892		108
Supplies and Materials	10,000	2,600	2,598		2
Capital Outlay and Equipment	43,000	38,572	36,362		2,210
Other	539,424	543,719	534,947		8,772
Total Board of Elections	539,424	543,719	534,947		8,772
Recorder	126,859	126,864	126,681		183
General Office	87,163	77,232	77,232		152
Salary and Wages	1,659	2,158	2,006		742
Contractual Services	4,058	3,554	2,812		1,077
Supplies and Materials	219,739	209,808	208,731		1,077
Other	43,023	43,023	43,017		6
Total Recorder	43,023	43,023	43,017		6
Microfilm	3,500	3,500	1,625		1,875
Salary and Wages	1,000	1,000	132		868
Contractual Services	47,523	47,523	44,774		2,749
Supplies and Materials	267,262	257,331	253,505		3,826
Total Microfilm	267,262	257,331	253,505		3,826

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
Records Center				
Contractual Services	10,300	6,102	5,907	195
Supplies and Materials	3,000	3,000	2,788	212
Capital Outlay and Equipment	1,000	-	-	-
Other	1,700	1,200	901	299
Total Records Center	16,000	10,302	9,596	706
County Commissioners - Other				
Contractual Services	135,000	135,000	133,743	1,257
Capital Outlay and Equipment	35,000	31,604	31,604	-
Total County Commissioners - Other	170,000	166,604	165,347	1,257
Buildings and Grounds				
Salary and Wages	166,860	166,860	155,524	11,336
Contractual Services	282,500	249,761	231,388	18,373
Supplies and Materials	51,000	48,000	41,901	6,099
Capital Outlay and Equipment	35,000	20,566	5,355	15,211
Other	13,600	23,600	13,584	10,016
Total Buildings and Grounds	548,960	508,787	447,752	61,035
Fringe-Insurances				
Fringe Benefits	1,891,610	1,786,447	1,706,839	79,608
Other	6,725	6,725	4,256	2,469
Total Fringe-Insurances	1,898,335	1,793,172	1,711,095	82,077
Unanticipated Emergencies				
Contractual Services	291,000	291,000	252,715	38,285
Other	113,635	-	-	-
Total Unanticipated Emergencies	404,635	291,000	252,715	38,285
Total General Government - Legislative and Executive	5,870,238	5,584,349	5,356,903	227,446
General Government - Judicial				
Court of Appeals				
Contractual Services	425	850	850	-
Supplies and Materials	835	1,633	1,633	-
Capital Outlay and Equipment	7,729	6,627	6,612	15
Other	125	-	-	-
Total Court of Appeals	9,114	9,110	9,095	15
Common Pleas Court				
Salary and Wages	349,046	392,390	392,025	365
Contractual Services	97,000	90,096	82,929	7,167
Supplies and Materials	7,500	7,500	6,733	767
Other	7,500	8,163	7,976	187
Total Common Pleas Court	461,046	498,149	489,663	8,486

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Judicial (continued)				
Juvenile Court				
Salary and Wages	364,000	364,000	356,384	7,616
Contractual Services	3,900	3,900	1,820	2,080
Supplies and Materials	7,000	7,000	5,808	1,192
Other	51,000	61,000	49,816	11,184
Total Juvenile Court	425,900	435,900	413,828	22,072
Probate Court				
Salary and Wages	90,656	90,656	88,488	2,168
Contractual Services	2,100	31,164	24,169	6,995
Supplies and Materials	3,200	3,200	1,554	1,646
Other	48,500	5,500	3,672	1,828
Total Probate Court	144,456	130,520	117,883	12,637
Clerk of Courts				
Salary and Wages	170,875	170,875	159,513	11,362
Supplies and Materials	-	-	-	-
Total Clerk of Courts	170,875	170,875	159,513	11,362
Municipal Court				
Salary and Wages	93,656	93,626	93,415	211
Contractual Services	57,203	62,458	62,457	1
Total Municipal Court	150,859	156,084	155,872	212
County Commissioners - Other				
Contractual Services	574,308	587,648	563,136	24,512
Total County Commissioners - Other	574,308	587,648	563,136	24,512
Total General Government - Judicial	1,936,558	1,988,286	1,908,990	79,296
Public Safety				
Board of County Commissioners				
Contractual Services	2,500	9,500	5,490	4,010
Total Board of County Commissioners	2,500	9,500	5,490	4,010
Coroner				
Salary and Wages	58,519	61,519	60,620	899
Contractual Services	60,000	88,350	88,322	28
Supplies and Materials	2,250	560	559	1
Other	11,000	1,340	1,183	157
Total Coroner	131,769	151,769	150,684	1,085

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2014

General Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Public Safety (continued)				
Sheriff				
Salary and Wages	1,432,314	1,483,854	1,483,609	245
Contractual Services	97,500	109,744	109,744	-
Supplies and Materials	152,000	166,511	161,143	5,368
Capital Outlay and Equipment	30,000	41,882	41,882	-
Other	47,332	43,619	43,619	-
Total Sheriff	1,759,146	1,845,610	1,839,997	5,613
County Commissioners - Other				
Contractual Services	1,560,000	1,601,000	1,599,275	1,725
Capital Outlay and Equipment	131,000	148,806	130,224	18,582
Total County Commissioners - Other	1,691,000	1,749,806	1,729,499	20,307
Law Enforcement PERS				
Fringe Benefits	250,490	251,308	251,308	-
Total Law Enforcement PERS	250,490	251,308	251,308	-
Total Public Safety	3,834,905	4,007,993	3,976,978	31,015
Agriculture				
Other	238,037	238,037	238,037	-
Total Agriculture	238,037	238,037	238,037	-
Other Health				
Other	95,653	95,653	49,059	46,594
Total Other Health	95,653	95,653	49,059	46,594
County Commissioners - Other				
Contractual Services	75,000	75,000	59,655	15,345
Total County Commissioners - Other	75,000	75,000	59,655	15,345
Total Health	408,690	408,690	346,751	61,939

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2014

General Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Human Services				
Soldier Relief	113,150	100,227	100,202	25
Salary and Wages	4,500	3,500	3,500	-
Supplies and Materials	2,000	2,542	2,542	-
Capital Outlay and Equipment	341,662	353,246	352,395	851
Other				
Total Soldier Relief	461,312	459,515	458,639	876
Memorial Day Expense				
Supplies and Materials	33,000	33,000	30,689	2,311
Total Memorial Day Expense	33,000	33,000	30,689	2,311
Total Human Services	494,312	492,515	489,328	3,187
Conservation & Recreation				
Board of County Commissioners	5,700	5,700	5,253	447
Other				
Total Board of County Commissioners	5,700	5,700	5,253	447
Total Conservation & Recreation	5,700	5,700	5,253	447
Total Expenditures	12,550,403	12,487,533	12,084,203	403,330
Excess of Revenues Over (Under) Expenditures	(632,055)	(549,739)	882,127	1,431,866
Other Financing Sources (Uses):				
Advances - In	46,596	46,596	46,596	-
Advances - Out	(10,000)	(23,187)	(323,187)	(300,000)
Transfers - Out	(729,541)	(798,672)	(736,030)	62,642
Total Other Financing Sources (Uses)	(692,945)	(775,263)	(1,012,621)	(237,358)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,325,000)	(1,325,002)	(130,494)	1,194,508
Fund Balances (Deficit) at Beginning of Year	1,283,334	1,283,334	1,283,334	-
Prior Year Encumbrances Appropriated	41,668	41,668	41,668	-
Fund Balances (Deficit) at End of Year	\$ 2	\$ -	\$ 1,194,508	\$ 1,194,508

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 8,165,000	\$ 8,097,877	\$ 7,989,404	\$ (108,473)
Other	35,000	35,000	278,334	243,334
Total Revenue	8,200,000	8,132,877	8,267,738	134,861
Expenditures:				
Current:				
Human Services				
Administration				
Salary and Wages	3,064,250	3,064,250	2,939,023	125,227
Fringe Benefits	2,158,382	2,151,683	2,109,193	42,490
Contractual Services	300,000	148,747	142,451	6,296
Supplies and Materials	85,000	90,000	87,642	2,358
Capital Outlay and Equipment	15,000	15,000	9,879	5,121
Other	1,064,200	1,537,200	1,362,869	174,331
Total Administration	6,686,832	7,006,880	6,651,057	355,823
Social Services				
Contractual Services	1,550,000	1,633,000	1,577,954	55,046
Total Social Services	1,550,000	1,633,000	1,577,954	55,046
Total Expenditures	8,236,832	8,639,880	8,229,011	410,869
Excess of Revenues Over (Under) Expenditures	(36,832)	(507,003)	38,727	545,730
Other Financing Sources (Uses):				
Transfers - In	100,000	115,870	104,536	(11,334)
Total Other Financing Sources (Uses)	100,000	115,870	104,536	(11,334)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	63,168	(391,133)	143,263	534,396
Fund Balances (Deficit) at Beginning of Year	956,266	956,266	956,266	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,019,434	\$ 565,133	\$ 1,099,529	\$ 534,396

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 4,186,000	\$ 4,186,000	\$ 4,207,173	\$ 21,173
Fines and Forfeitures	50,000	50,000	54,007	4,007
Interest	1,000	1,000	1,117	117
Other	13,000	13,000	529,658	516,658
Total Revenue	4,250,000	4,250,000	4,791,955	541,955
Expenditures:				
Current:				
Public Works				
County Engineer				
Salary and Wages	251,000	265,200	261,640	3,560
Fringe Benefits	170,000	150,200	143,918	6,282
Contractual Services	55,000	150,500	128,992	21,508
Supplies and Materials	10,000	315,000	300,848	14,152
Capital Outlay and Equipment	15,000	393,007	316,171	76,836
Other	112,000	146,000	124,811	21,189
Total County Engineer	613,000	1,419,907	1,276,380	143,527
Road				
Salary and Wages	1,080,000	1,109,100	1,100,989	8,111
Fringe Benefits	754,000	542,500	532,723	9,777
Supplies and Materials	725,000	1,147,000	1,139,035	7,965
Capital Outlay and Equipment	154,000	183,500	181,940	1,560
Other	550,000	320,000	315,658	4,342
Total Road	3,263,000	3,302,100	3,270,345	31,755
Bridge				
Contractual Services	250,000	700,000	661,834	38,166
Supplies and Materials	80,000	40,000	27,159	12,841
Capital Outlay and Equipment	9,000	9,000	-	9,000
Other	35,000	17,000	13,268	3,732
Total Bridge	374,000	766,000	702,261	63,739
Total Public Works	4,250,000	5,488,007	5,248,986	239,021
Total Expenditures	4,250,000	5,488,007	5,248,986	239,021
Excess of Revenues Over (Under) Expenditures	-	(1,238,007)	(457,031)	780,976
Other Financing Sources (Uses):				
Sale of Capital Assets	-	-	43,615	43,615
Proceeds of Bonds	-	358,007	358,007	-
Total Other Financing Sources (Uses)	-	358,007	401,622	43,615
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(880,000)	(55,409)	824,591
Fund Balances (Deficit) at Beginning of Year	982,002	982,002	982,002	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 982,002	\$ 102,002	\$ 926,593	\$ 824,591

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,020,517	\$ 3,020,517	\$ 3,108,269	\$ 87,752
Intergovernmental	2,777,738	3,420,738	3,432,918	12,180
Charges for Services	730,000	87,000	49,989	(37,011)
Other	119,500	93,945	69,656	(24,289)
Total Revenue	6,647,755	6,622,200	6,660,832	38,632
Expenditures:				
Current:				
Human Services				
Salary and Wages	3,283,560	3,270,560	2,871,729	398,831
Fringe Benefits	1,378,407	1,456,207	1,218,444	237,763
Contractual Services	1,974,500	1,841,571	1,636,165	205,406
Supplies and Materials	58,451	58,451	49,309	9,142
Capital Outlay and Equipment	137,702	134,202	80,035	54,167
Other	1,326,479	1,446,428	1,188,492	257,936
Total Expenditures	8,159,099	8,207,419	7,044,174	1,163,245
Excess of Revenues Over (Under) Expenditures	(1,511,344)	(1,585,219)	(383,342)	1,201,877
Other Financing Sources (Uses):				
Advances - In	7,000	7,000	-	(7,000)
Transfers - Out	-	(1,150,000)	(1,150,000)	-
Total Other Financing Sources (Uses)	7,000	(1,143,000)	(1,150,000)	(7,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,504,344)	(2,728,219)	(1,533,342)	1,194,877
Fund Balances (Deficit) at Beginning of Year	3,688,243	3,688,243	3,688,243	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,183,899	\$ 960,024	\$ 2,154,901	\$ 1,194,877

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 4,227,170	\$ 4,227,170	\$ 4,521,963	\$ 294,793
Intergovernmental	4,225,786	4,225,786	5,072,345	846,559
Charges for Services	67,163	67,163	58,227	(8,936)
Other	55,002	55,002	100,465	45,463
Total Revenue	8,575,121	8,575,121	9,753,000	1,177,879
Expenditures:				
Current:				
Human Services				
Salary and Wages	3,869,497	3,774,939	3,714,800	60,139
Fringe Benefits	1,943,694	1,946,304	1,785,480	160,824
Contractual Services	1,554,913	1,654,845	1,592,804	62,041
Supplies and Materials	214,763	210,683	182,006	28,677
Capital Outlay and Equipment	34,000	31,000	15,951	15,049
Other	2,969,326	3,246,191	3,222,097	24,094
Total Expenditures	10,586,193	10,863,962	10,513,138	350,824
Excess of Revenues Over (Under) Expenditures	(2,011,072)	(2,288,841)	(760,138)	1,528,703
Fund Balances (Deficit) at Beginning of Year	3,899,959	3,899,959	3,899,959	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,888,887	\$ 1,611,118	\$ 3,139,821	\$ 1,528,703

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 1,660,023	\$ 1,660,023	\$ 1,762,727	\$ 102,704
Intergovernmental	199,012	199,012	215,610	16,598
Charges for Services	1,406,124	1,406,124	1,614,625	208,501
Other	-	-	29,115	29,115
Total Revenue	3,265,159	3,265,159	3,622,077	356,918
Expenditures:				
Current:				
Health				
Salary and Wages	1,892,894	1,912,882	1,892,777	20,105
Fringe Benefits	672,378	667,367	643,535	23,832
Contractual Services	305,100	312,082	204,751	107,331
Supplies and Materials	190,500	203,484	200,228	3,256
Capital Outlay and Equipment	498,500	466,747	349,615	117,132
Other	226,500	223,310	190,727	32,583
Total Expenditures	3,785,872	3,785,872	3,481,633	304,239
Excess of Revenues Over (Under) Expenditures	(520,713)	(520,713)	140,444	661,157
Fund Balances (Deficit) at Beginning of Year	953,881	953,881	953,881	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 433,168	\$ 433,168	\$ 1,094,325	\$ 661,157

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital Outlay	-	235,005	235,005	-
Total Expenditures	-	235,005	235,005	-
Excess of Revenues Over (Under) Expenditures	-	(235,005)	(235,005)	-
Other Financing Sources (Uses):				
Advances - In	1,800,000	1,800,000	300,000	(1,500,000)
Total Other Financing Sources (Uses)	1,800,000	1,800,000	300,000	(1,500,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,800,000	1,564,995	64,995	(1,500,000)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,800,000	\$ 1,564,995	\$ 64,995	\$ (1,500,000)

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges For Services	\$ 25,000	\$ 25,000	\$ 28,035	\$ 3,035
Licenses and Permits	170,000	170,000	171,682	1,682
Fines and Forfeitures	15,000	15,000	16,473	1,473
Other	6,000	8,185	10,339	2,154
Total Revenue	216,000	218,185	226,529	8,344
Expenditures:				
<i>Current:</i>				
Health	119,800	122,311	122,311	-
Salary and Wages	47,988	49,108	48,812	296
Fringe Benefits	2,000	1,123	1,123	-
Contractual Services	19,600	19,800	18,166	1,634
Supplies and Materials	36,500	57,431	44,197	13,234
Other	225,888	249,773	234,609	15,164
Total Expenditures	(9,888)	(31,588)	(8,080)	23,508
Excess of Revenues Over (Under) Expenditure:				
				11,000
Other Financing Sources (Uses):				
Transfers - In	-	20,000	31,000	11,000
Advances - Out	-	(12,000)	(12,000)	-
Total Other Financing Sources (Uses)	-	8,000	19,000	11,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(9,888)	(23,588)	10,920	34,508
Fund Balances (Deficit) at Beginning of Year	24,078	24,078	24,078	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 14,190	\$ 490	\$ 34,998	\$ 34,508

County Donations Fund

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

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 641,487	\$ 641,487	\$ 681,886	\$ 40,399
Intergovernmental	77,913	77,913	82,703	4,790
Total Revenue	719,400	719,400	764,589	45,189
Expenditures:				
<i>Current:</i>				
Human Services	500,000	520,000	510,939	9,061
Senior Citizens	20,000	20,000	18,596	1,404
Contractual Services	520,000	540,000	529,535	10,465
Meals on Wheels	230,000	221,297	221,297	-
Contractual Services	230,000	221,297	221,297	-
Total Meals on Wheels:				
	750,000	761,297	750,832	10,465
Total Expenditures	(30,600)	(41,897)	13,757	55,654
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	87,430	87,430	87,430	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 56,830	\$ 45,533	\$ 101,187	\$ 55,654

Bikeway Maintenance Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Other	\$ -	\$ -	\$ 1,114	\$ 1,114
Total Revenue	-	-	1,114	1,114
Expenditures:				
<i>Current:</i>				
Conservation and Recreation	-	2,560	2,508	52
Other	-	2,560	2,508	52
Total Expenditures	-	(2,560)	(1,394)	1,166
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	8,636	8,636	8,636	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 8,636	\$ 6,076	\$ 7,242	\$ 1,166

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

Insurance Reimbursements Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 6,000	\$ 9,286	\$ 7,786	\$ (1,500)
Total Revenue	6,000	9,286	7,786	(1,500)
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive Capital Outlay and Equipment	-	3,286	3,286	-
Total Expenditures	-	3,286	3,286	-
Excess of Revenues Over (Under) Expenditures	6,000	6,000	4,500	(1,500)
Fund Balances (Deficit) at Beginning of Year	1	1	1	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 6,001	\$ 6,001	\$ 4,501	\$ (1,500)

CD Revolving Loan Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ -	\$ -	\$ 86	\$ 86
Interest	-	-	2,427	2,427
Total Revenue	-	-	2,513	2,513
Expenditures:				
<i>Current:</i>				
Economic Development and Assistance Contract Services	-	10,000	8,134	1,866
Total Expenditures	-	10,000	8,134	1,866
Excess of Revenues Over (Under) Expenditures	-	(10,000)	(5,621)	4,379
Other Financing Sources (Uses):				
Loan Paybacks	-	-	38,430	38,430
Total Other Financing Sources (Uses)	-	-	38,430	38,430
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(10,000)	32,809	42,809
Fund Balances (Deficit) at Beginning of Year	254,930	254,930	254,930	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 254,930	\$ 244,930	\$ 287,739	\$ 42,809

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

Litter Control Fund

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

Health Ohio Grant Fund

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ -	\$ 2,000	\$ 2,000	\$ -
Total Revenue			2,000	-
Expenditures:				
<i>Current:</i>				
Health	317	2,317	1,618	699
Other				
Total Expenditures	317	2,317	1,618	699
Excess of Revenues Over (Under) Expenditures	(317)	(317)	382	699
Fund Balances (Deficit) at Beginning of Year	318	318	318	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1	\$ 1	\$ 700	\$ 699

ODNR Scrap Tire Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Current:</i>				
Health	12,000	12,000	12,000	-
Contractual Services				
Total Expenditures	12,000	12,000	12,000	-
Excess of Revenues Over (Under) Expenditures	(12,000)	(12,000)	(12,000)	-
Fund Balances (Deficit) at Beginning of Year	12,000	12,000	12,000	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ -	\$ -

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 752,500	\$ 752,500	\$ 778,818	\$ 26,318
Total Revenue	752,500	752,500	778,818	26,318
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	277,128	292,544	259,049	33,495
Fringe Benefits	125,748	118,248	110,413	7,835
Contractual Services	426,500	458,000	449,608	8,392
Supplies and Materials	5,000	5,000	1,527	3,473
Capital Outlay and Equipment	15,000	9,500	6,030	3,470
Other	19,000	15,500	7,328	8,172
Total Expenditures	868,376	898,792	833,955	64,837
Excess of Revenues Over (Under) Expenditures	(115,876)	(146,292)	(55,137)	91,155
Fund Balances (Deficit) at Beginning of Year	727,950	727,950	727,950	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 612,074	\$ 581,658	\$ 672,813	\$ 91,155

GIS Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 118,680	\$ 118,680	\$ 84,276	\$ (34,404)
Other	1,500	1,500	354	(1,146)
Total Revenue	120,180	120,180	84,630	(35,550)
Expenditures:				
<i>Current:</i>				
Public Works				
Salary and Wages	71,779	56,779	56,224	555
Fringe Benefits	44,986	26,377	24,718	1,659
Contractual Services	10,000	9,987	9,940	47
Supplies and Materials	500	500	-	500
Other	1,000	1,000	250	750
Total Expenditures	128,265	94,643	91,132	3,511
Excess of Revenues Over (Under) Expenditures	(8,085)	25,537	(6,502)	(32,039)
Fund Balances (Deficit) at Beginning of Year	10,195	10,195	10,195	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,110	\$ 35,732	\$ 3,693	\$ (32,039)

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

Help America Vote Act Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 6,700	\$ 6,700	\$ 5,670	\$ (1,030)
Other	-	-	241	241
Total Revenue	6,700	6,700	5,911	(789)
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive	-	8,161	5,781	2,380
Other	-	8,161	5,781	2,380
Total Expenditures	6,700	(1,461)	130	1,591
Excess of Revenues Over (Under) Expenditures	2,250	2,250	2,250	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 8,950	\$ 789	\$ 2,380	\$ 1,591

DRETAC Prosecutor Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 70,000	\$ 70,000	\$ 75,172	\$ 5,172
Other	3,000	3,000	5,869	2,869
Total Revenues	73,000	73,000	81,041	8,041
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive	63,000	78,000	68,729	9,271
Salary and Wages	13,150	13,150	10,239	2,911
Fringe Benefits	550	550	-	550
Supplies and Materials	750	750	-	750
Capital Outlay and Equipment	6,500	6,500	2,302	4,198
Other	-	-	-	-
Total Expenditures	83,950	98,950	81,270	17,680
Excess of Revenues Over (Under) Expenditures	(10,950)	(25,950)	(229)	25,721
Fund Balances (Deficit) at Beginning of Year	82,133	82,133	82,133	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 71,183	\$ 56,183	\$ 81,904	\$ 25,721

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

Divisions - Prosecuting Attorney Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 60,000	\$ 60,000	\$ 65,191	\$ 5,191
Other	-	-	31,126	31,126
Total Revenue	60,000	60,000	96,317	36,317
Expenditures:				
<i>Current:</i>				
Public Safety	81,000	106,000	95,315	10,685
Salary and Wages	20,500	20,500	14,712	5,788
Fringe Benefits	5,000	5,000	-	5,000
Supplies and Materials	4,900	12,900	5,190	7,710
Other	-	-	-	-
Total Expenditures	111,400	144,400	115,217	29,183
Excess of Revenues Over (Under) Expenditures	(51,400)	(84,400)	(18,900)	65,500
Fund Balances (Deficit) at Beginning of Year	153,132	153,132	153,132	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 101,732	\$ 68,732	\$ 134,232	\$ 65,500

Intensive Diversion

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$62,000	\$62,854	\$62,000	(854)
Total Revenue	62,000	62,854	62,000	(854)
Expenditures:				
<i>Current:</i>				
Public Safety	78,000	77,994	60,549	17,445
Contractual Services	-	2,305	2,305	-
Supplies and Materials	-	1,882	1,882	-
Capital Outlay and Equipment	-	1,323	1,323	-
Other	-	-	-	-
Total Expenditures	78,000	83,504	66,059	17,445
Excess of Revenues Over (Under) Expenditures	(16,000)	(20,650)	(4,059)	16,591
Fund Balances (Deficit) at Beginning of Year	21,504	21,504	21,504	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 5,504	\$ 854	\$ 17,445	\$ 16,591

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

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

JAG-III 2011 Grant

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	11	11	11	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 11	\$ 11	\$ 11	\$ -

ARRA VAWA Grant Fund

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

JAG Grant Fund

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

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	11	11	11	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 11	\$ 11	\$ 11	\$ -

Victims Assistance Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:	\$ 147,763	\$ 147,763	\$ 107,791	\$ (39,972)
Intergovernmental	500	500	336	(164)
Other	148,263	148,263	108,127	(40,136)
Total Revenue				
Expenditures:				
Human Services	300	36,600	32,400	4,200
Salary and Wages	6,076	6,716	4,667	2,049
Fringe Benefits	36,600	132,004	132,003	1
Contractual Services	2,000	832	832	-
Supplies and Materials	3,450	1,200	1,200	-
Capital Outlay and Equipment	2,527	1,335	1,174	161
Other				
Total Expenditures	50,953	178,687	172,276	6,411
Excess of Revenues Over (Under) Expenditures	97,310	(30,424)	(64,149)	(33,725)
Other Financing Sources (Uses):				
Transfers - In	40,409	33,399	38,000	4,601
Total Other Financing Sources (Uses)	40,409	33,399	38,000	4,601
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	137,719	2,975	(26,149)	(29,124)
Fund Balances (Deficit) at Beginning of Year	37,272	37,272	37,272	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 174,991	\$ 40,247	\$ 11,123	\$ (29,124)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 75,250	\$ 75,250	\$ 75,172	\$ (78)
Other	7,500	7,500	3,451	(4,049)
Total Revenues	82,750	82,750	78,623	(4,127)
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive	47,775	47,775	45,645	2,130
Salary and Wages	24,390	24,990	23,176	1,814
Fringe Benefits	13,000	13,000	7,870	5,130
Contractual Services	3,500	3,500	2,099	1,401
Supplies and Materials	3,500	8,500	7,289	1,211
Capital Outlay and Equipment	4,000	4,000	1,257	2,743
Other				
Total Expenditures	96,165	101,765	87,336	14,429
Excess of Revenues Over (Under) Expenditures	(13,415)	(19,015)	(8,713)	10,302
Fund Balances (Deficit) at Beginning of Year	76,957	76,957	76,957	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 63,542	\$ 57,942	\$ 68,244	\$ 10,302

Treasurer's Prepayment Interest Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ 150	\$ 150	\$ 287	\$ 137
Total Revenue	150	150	287	137
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive	-	300	-	300
Contractual Services	-	50	-	50
Other	-	-	-	-
Total Expenditures	-	350	-	350
Excess of Revenues Over (Under) Expenditures	150	(200)	287	487
Fund Balances (Deficit) at Beginning of Year	222	222	222	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 372	\$ 22	\$ 509	\$ 487

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	918	918	918	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 918	\$ 918	\$ 918	\$ -

BCI Fingerprint Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 18,000	\$ 18,000	\$ 19,158	\$ 1,158
Total Revenue	18,000	18,000	19,158	1,158
Expenditures:				
<i>Current:</i>				
Public Safety	18,000	18,000	15,046	2,954
Contractual Services	-	-	-	-
Total Expenditures	18,000	18,000	15,046	2,954
Excess of Revenues Over (Under) Expenditures	-	-	4,112	4,112
Fund Balances (Deficit) at Beginning of Year	10,972	10,972	10,972	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 10,972	\$ 10,972	\$ 15,084	\$ 4,112

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

Concealed Carry Weapons Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 41,400	\$ 41,400	\$ 28,310	\$ (13,090)
Total Revenue	41,400	41,400	28,310	(13,090)
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	24,000	24,000	19,020	4,980
Fringe Benefits	3,100	3,213	3,098	115
Contractual Services	13,300	12,300	10,797	1,503
Supplies and Materials	1,000	2,000	1,154	846
Total Expenditures	41,400	41,513	34,069	7,444
Excess of Revenues Over (Under) Expenditures	-	(113)	(5,759)	(5,646)
Fund Balances (Deficit) at Beginning of Year	17,530	17,530	17,530	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 17,530	\$ 17,417	\$ 11,771	\$ (5,646)

Sheriff's Grant Projects Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 85,000	\$ 101,000	\$ 117,848	\$ 16,848
Total Revenue	85,000	101,000	117,848	16,848
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	64,450	94,605	94,605	-
Fringe Benefits	15,550	19,745	18,257	1,488
Supplies and Materials	5,000	5,600	5,587	13
Total Expenditures	85,000	119,950	118,449	1,501
Excess of Revenues Over (Under) Expenditures	-	(18,950)	(601)	18,349
Fund Balances (Deficit) at Beginning of Year	19,791	19,791	19,791	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 19,791	\$ 841	\$ 19,190	\$ 18,349

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

D.U.I. Enforcement and Education Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$ -	\$ -	\$ 1,360	\$ 1,360
Total Revenue	-	-	1,360	1,360
Expenditures				
Excess of Revenues Over (Under) Expenditures	-	-	1,360	1,360
Fund Balances (Deficit) at Beginning of Year	1,655	1,655	1,655	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,655	\$ 1,655	\$ 3,015	\$ 1,360

Project Lifesaver Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	177	177	177	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 177	\$ 177	\$ 177	\$ -

Arson Registry

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ -	\$ -	\$ 50	\$ 50
Total Revenue	-	-	50	50
Expenditures				
Excess of Revenues Over (Under) Expenditures	-	-	50	50
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 50	\$ -

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 3,000	\$ 3,000	\$ 2,969	\$ (31)
Total Revenue	3,000	3,000	2,969	(31)
Expenditures:				
<i>Current:</i>				
Public Safety	3,000	3,250	3,033	217
Other	3,000	3,250	3,033	217
Total Expenditures	-	(250)	(64)	186
Excess of Revenues Over (Under) Expenditures	774	774	774	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	774	524	710	186
Fund Balances (Deficit) at End of Year	\$ 774	\$ 524	\$ 710	\$ 186

DUI Grant Fund

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

Clean Kids Grant Fund

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

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 10,800	\$ 10,800	\$ 11,343	\$ 543
Other	-	2,749	2,949	200
Total Revenue	10,800	13,549	14,292	743
Expenditures:				
<i>Current:</i>				
Public Safety	15,500	12,062	12,062	-
Salary and Wages	-	2,527	2,527	-
Other	-	-	-	-
Total Expenditures	15,500	14,589	14,589	-
Excess of Revenues Over (Under) Expenditures	(4,700)	(1,040)	(297)	743
Other Financing Sources (Uses):				
Transfers - In	5,000	5,250	330	(4,920)
Total Other Financing Sources (Uses)	5,000	5,250	330	(4,920)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	300	4,210	33	(4,177)
Fund Balances (Deficit) at Beginning of Year	5,905	5,905	5,905	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 6,205	\$ 10,115	\$ 5,938	\$ (4,177)

Drug Prevention Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	164	164	164	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 164	\$ 164	\$ 164	\$ -

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 42,737	\$ 42,737	\$ 30,563	\$ (12,174)
Total Revenue	42,737	42,737	30,563	(12,174)
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	41,600	41,600	41,600	-
Fringe Benefits	12,197	12,397	12,087	310
Supplies and Materials	1,000	1,001	640	361
Capital Outlay and Equipment	1,000	800	791	9
Other	500	500	287	213
Total Expenditures	56,297	56,298	55,405	893
Excess of Revenues Over (Under) Expenditures	(13,560)	(13,561)	(24,842)	(11,281)
Other Financing Sources (Uses):				
Advances - In	-	13,187	13,187	-
Transfers - In	14,246	14,409	14,409	-
Total Other Financing Sources (Uses)	14,246	27,596	27,596	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	686	14,035	2,754	(11,281)
Fund Balances (Deficit) at Beginning of Year	3	3	3	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 689	\$ 14,038	\$ 2,757	\$ (11,281)

Drug Law Enforcement

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures				
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	303	303	303	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 303	\$ 303	\$ 303	\$ -

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 5,100	\$ 5,100	\$ 4,536	\$ (564)
Total Revenue	5,100	5,100	4,536	(564)
Expenditures:				
<i>Current:</i>				
General Government-Judicial	5,000	5,000	3,563	1,437
Other	5,000	5,000	3,563	1,437
Total Expenditures	100	100	973	873
Excess of Revenues Over (Under) Expenditures	4,233	4,233	4,233	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,333	\$ 4,333	\$ 5,206	\$ 873

Special Projects Common Pleas Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 10,000	\$ 10,000	\$ 9,240	\$ (760)
Total Revenue	10,000	10,000	9,240	(760)
Expenditures:				
<i>Current:</i>				
General Government-Judicial	13,000	13,925	13,922	3
Salary and Wages	2,105	2,156	2,077	79
Fringe Benefits	1,000	4,000	3,709	291
Capital Outlay and Equipment	400	400	-	400
Other	-	-	-	-
Total Expenditures	16,505	20,481	19,708	773
Excess of Revenues Over (Under) Expenditures	(6,505)	(10,481)	(10,468)	13
Fund Balances (Deficit) at Beginning of Year	18,096	18,096	18,096	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 11,591	\$ 7,615	\$ 7,628	\$ 13

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

Common Pleas Monitoring Service Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 6,000	\$ 6,000	\$ 3,988	\$ (2,012)
Total Revenue	6,000	6,000	3,988	(2,012)
Expenditures:				
<i>Current:</i>				
General Government-Judicial	5,000	5,000	1,058	3,942
Contractual Services	5,000	5,000	1,058	3,942
Total Expenditures	1,000	1,000	2,930	1,930
Excess of Revenues Over (Under) Expenditures	5,393	5,393	5,393	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 6,393	\$ 6,393	\$ 8,323	\$ 1,930

Special Projects - Mediation Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$ 5,000	\$ 5,000	\$ 5,978	\$ 978
Total Revenue	5,000	5,000	5,978	978
Expenditures:				
<i>Current:</i>				
General Government-Judicial	5,000	5,000	1,650	3,350
Contractual Services	5,000	5,000	1,650	3,350
Total Expenditures	-	-	4,328	4,328
Excess of Revenues Over (Under) Expenditures	20,268	20,268	20,268	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 20,268	\$ 20,268	\$ 24,596	\$ 4,328

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

PSI Grant - Common Pleas Court

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 38,000	\$ 41,000	\$ 41,000	\$ -
Other	25	25	-	(25)
Total Revenue	38,025	41,025	41,000	(25)
Expenditures:				
<i>Current:</i>				
General Government-Judicial	6,000	6,038	6,037	1
Salary and Wages	1,105	1,106	1,035	71
Fringe Benefits	25,000	28,000	26,952	1,048
Contractual Services	2,300	2,300	1,463	837
Supplies and Materials	100	1,800	1,596	204
Capital Outlay and Equipment	4,040	4,925	4,404	521
Other	-	-	-	-
Total Expenditures	38,545	44,169	41,487	2,682
Excess of Revenues Over (Under) Expenditures	(520)	(3,144)	(487)	2,657
Other Financing Sources (Uses):				
Advances - In	10,000	10,000	10,000	-
Advances - Out	(10,000)	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(520)	(3,144)	(487)	2,657
Fund Balances (Deficit) at Beginning of Year	3,170	3,170	3,170	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,650	\$ 26	\$ 2,683	\$ 2,657

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 4,500	\$ 4,500	\$ 4,765	\$ 265
Total Revenues	4,500	4,500	4,765	265
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	5,000	5,000	1,169	3,831
Fringe Benefits	300	300	17	283
Other	10,800	10,800	2,940	7,860
Total Expenditures	16,100	16,100	4,126	11,974
Excess of Revenues Over (Under) Expenditures	(11,600)	(11,600)	639	12,239
Fund Balances (Deficit) at Beginning of Year	15,588	15,588	15,588	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 3,988	\$ 3,988	\$ 16,227	\$ 12,239

Marriage License Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 6,000	\$ 6,000	\$ 5,440	\$ (560)
Licenses and Permits	5,700	5,700	6,052	352
Total Revenue	11,700	11,700	11,492	(208)
Expenditures:				
<i>Current:</i>				
Health				
Other	-	12,183	12,183	-
Total Expenditures	-	12,183	12,183	-
Excess of Revenues Over (Under) Expenditures	11,700	(483)	(691)	(208)
Fund Balances (Deficit) at Beginning of Year	5,693	5,693	5,693	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 17,393	\$ 5,210	\$ 5,002	\$ (208)

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 11,000	\$ 11,000	\$ 11,822	\$ 822
Total Revenue	11,000	11,000	11,822	822
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Capital Outlay and Equipment	16,000	16,000	15,882	118
Total Expenditures	16,000	16,000	15,882	118
Excess of Revenues Over (Under) Expenditures	(5,000)	(5,000)	(4,060)	940
Fund Balances (Deficit) at Beginning of Year	17,221	17,221	17,221	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 12,221	\$ 12,221	\$ 13,161	\$ 940

Probate/Juvenile Computer Legal Research Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 4,100	\$ 4,100	\$ 4,437	\$ 337
Total Revenue	4,100	4,100	4,437	337
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	7,000	7,000	6,255	745
Total Expenditures	7,000	7,000	6,255	745
Excess of Revenues Over (Under) Expenditures	(2,900)	(2,900)	(1,818)	1,082
Fund Balances (Deficit) at Beginning of Year	7,630	7,630	7,630	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,730	\$ 4,730	\$ 5,812	\$ 1,082

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 6,600	\$ 6,600	\$ 7,256	\$ 656
Total Revenue	6,600	6,600	7,256	656
Expenditures:				
<i>Current:</i>				
General Government-Judicial	39,000	39,000	5,000	34,000
Other	39,000	39,000	5,000	34,000
Total Expenditures	(32,400)	(32,400)	2,256	34,656
Excess of Revenues Over (Under) Expenditures	39,912	39,912	39,912	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 7,512	\$ 7,512	\$ 42,168	\$ 34,656

Juvenile Drivers Interlock and Alcohol Monitoring Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 50	\$ 50	\$ 2,270	\$ 2,220
Total Revenue	50	50	2,270	2,220
Expenditures:				
<i>Current:</i>				
Health	300	300	-	300
Other	300	300	-	300
Total Expenditures	(250)	(250)	2,270	2,520
Excess of Revenues Over (Under) Expenditures	300	300	300	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 50	\$ 50	\$ 2,570	\$ 2,520

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 100	\$ 100	\$ 20	\$ (80)
Total Revenue	100	100	20	(80)
Expenditures:				
<i>Current:</i>				
Health	19,000	19,000	-	19,000
Other	19,000	19,000	-	19,000
Total Expenditures	(18,900)	(18,900)	20	18,920
Excess of Revenues Over (Under) Expenditures	19,829	19,829	19,829	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 929	\$ 929	\$ 19,849	\$ 18,920

Indigent Drivers Alcohol Treatment Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 100	\$ 100	\$ 179	\$ 79
Total Revenue	100	100	179	79
Expenditures:				
<i>Current:</i>				
Public Safety	3,000	3,000	-	3,000
Other	3,000	3,000	-	3,000
Total Expenditures	(2,900)	(2,900)	179	3,079
Excess of Revenues Over (Under) Expenditures	3,501	3,501	3,501	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 601	\$ 601	\$ 3,680	\$ 3,079

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

Probate Court Mental Illness Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 30,000	\$ 30,000	\$ 34,412	\$ 4,412
Total Revenue	30,000	30,000	34,412	4,412
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	30,000	30,000	22,050	7,950
Fringe Benefits	1,100	1,100	553	547
Contractual Services	44,000	44,000	19,755	24,245
Total Expenditures	75,100	75,100	42,358	32,742
Excess of Revenues Over (Under) Expenditures	(45,100)	(45,100)	(7,946)	37,154
Fund Balances (Deficit) at Beginning of Year	50,697	50,697	50,697	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 5,597	\$ 5,597	\$ 42,751	\$ 37,154

Juvenile Court Projects Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 11,000	\$ 11,000	\$ 14,649	\$ 3,649
Other	-	-	-	-
Total Revenue	11,000	11,000	14,649	3,649
Expenditures:				
<i>Current:</i>				
Human Services	4,000	4,000	468	3,532
Contractual Services	56,000	56,000	18,950	37,050
Other	-	-	-	-
Total Expenditures	60,000	60,000	19,418	40,582
Excess of Revenues Over (Under) Expenditures	(49,000)	(49,000)	(4,769)	44,231
Fund Balances (Deficit) at Beginning of Year	151,236	151,236	151,236	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 102,236	\$ 102,236	\$ 146,467	\$ 44,231

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

Youth Services Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 31,025	\$ 138,626	\$ 138,626	\$ -
Total Revenue	31,025	138,626	138,626	-
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	51,000	136,500	90,477	46,023
Fringe Benefits	25,300	63,359	36,487	26,872
Contractual Services	30,000	16,200	16,200	-
Other	20,000	41,698	9,850	31,848
Total Expenditures	126,300	257,757	153,014	104,743
Excess of Revenues Over (Under) Expenditures	(95,275)	(119,131)	(14,388)	104,743
Fund Balances (Deficit) at Beginning of Year	120,869	120,869	120,869	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 25,594	\$ 1,738	\$ 106,481	\$ 104,743

Common Pleas Computerization Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 20,000	\$ 27,329	\$ 33,156	\$ 5,827
Total Revenue	20,000	27,329	33,156	5,827
Expenditures:				
<i>Current:</i>				
General Government-Judicial	30,000	42,226	41,558	668
Capital Outlay and Equipment	-	-	-	-
Total Expenditures	30,000	42,226	41,558	668
Excess of Revenues Over (Under) Expenditures	(10,000)	(14,897)	(8,402)	6,495
Fund Balances (Deficit) at Beginning of Year	14,897	14,897	14,897	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,897	\$ -	\$ 6,495	\$ 6,495

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 100	\$ 100	\$ 66	\$ (34)
Fines and Forfeitures	77,150	77,150	71,806	(5,344)
Total Revenues	77,250	77,250	71,872	(5,378)
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	30,632	31,776	31,776	-
Fringe Benefits	11,417	11,450	11,224	226
Contractual Services	2,400	2,400	2,141	259
Capital Outlay and Equipment	500	8,000	2,383	5,617
Other	41,061	32,384	26,565	5,819
Total Expenditures	86,010	86,010	74,089	11,921
Excess of Revenues Over (Under) Expenditures	(8,760)	(8,760)	(2,217)	6,543
Other Financing Sources (Uses):				
Transfers - In	8,000	8,000	9,200	1,200
Total Other Financing Sources (Uses)	8,000	8,000	9,200	1,200
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(760)	(760)	6,983	7,743
Fund Balances (Deficit) at Beginning of Year	21,590	21,590	21,590	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 20,830	\$ 20,830	\$ 28,573	\$ 7,743

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 41,316	\$ 41,316	\$ 50,021	\$ 8,705
Other	-	7,000	12,000	5,000
Total Revenue	41,316	48,316	62,021	13,705
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	31,863	29,063	26,152	2,911
Fringe Benefits	5,552	18,913	17,633	1,280
Supplies and Materials	2,900	1,809	1,488	321
Other	1,080	1,080	540	540
Total Expenditures	41,395	50,865	45,813	5,052
Excess of Revenues Over (Under) Expenditures	(79)	(2,549)	16,208	18,757
Fund Balances (Deficit) at Beginning of Year	2,983	2,983	2,983	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,904	\$ 434	\$ 19,191	\$ 18,757

Wendy's Wonderful Kids Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 75,110	\$ 75,110	\$ 70,000	\$ (5,110)
Other	-	6,000	6,109	109
Total Revenue	75,110	81,110	76,109	(5,001)
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	38,560	42,318	39,974	2,344
Fringe Benefits	22,688	22,688	22,588	100
Materials and Supplies	1,114	1,114	306	808
Other	12,748	16,141	11,939	4,202
Total Expenditures	75,110	82,261	74,807	7,454
Excess of Revenues Over (Under) Expenditures	-	(1,151)	1,302	2,453
Fund Balances (Deficit) at Beginning of Year	6,152	6,152	6,152	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 6,152	\$ 5,001	\$ 7,454	\$ 2,453

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 1,001,980	\$ 1,121,020	\$ 743,285	\$ (377,735)
Total Revenue	1,001,980	1,121,020	743,285	(377,735)
Expenditures:				
<i>Current:</i>				
Public Works	586,195	793,087	772,411	20,676
Contractual Services	586,195	793,087	772,411	20,676
Total Expenditures	1,172,390	1,586,174	(1,444,822)	(313,784)
Excess of Revenues Over (Under) Expenditures	1,001,980	1,121,020	743,285	(377,735)
Fund Balances (Deficit) at Beginning of Year	72,340	72,340	72,340	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 488,125	\$ 400,273	\$ 43,214	\$ (357,059)

FEMA Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 108,450	\$ 108,450
Total Revenue	-	-	108,450	108,450
Expenditures				
Excess of Revenues Over (Under) Expenditures	-	-	108,450	108,450
Fund Balances (Deficit) at Beginning of Year	489,484	489,484	489,484	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 489,484	\$ 489,484	\$ 597,934	\$ 108,450

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 280,000	\$ 280,000	\$ 82,777	\$ (197,223)
Total Revenue	280,000	280,000	82,777	(197,223)
Expenditures:				
<i>Current:</i>				
Conservation and Recreation	-	38,465	20,078	18,387
Capital Outlay and Equipment	-	38,465	20,078	18,387
Total Expenditures	-	76,930	40,156	(36,774)
Excess of Revenues Over (Under) Expenditures	280,000	241,535	62,699	(178,836)
Other Financing Sources (Uses):				
Advances - Out	-	(24,596)	(24,596)	-
Total Other Financing Sources (Uses)	-	(24,596)	(24,596)	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	280,000	216,939	38,103	(178,836)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 280,000	\$ 216,939	\$ 38,103	\$ (178,836)

Emergency Management Agency Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 55,000	\$ 55,000	\$ 43,447	\$ (11,553)
Other	8,000	8,300	8,320	20
Total Revenue	63,000	63,300	51,767	(11,533)
Expenditures:				
<i>Current:</i>				
Public Safety	47,154	50,454	50,421	33
Salary and Wages	8,245	8,013	8,013	232
Fringe Benefits	7,915	8,245	9,075	-
Contractual Services	14,875	9,075	8,553	1,397
Supplies and Materials	11,000	9,950	5,970	2,140
Capital Outlay and Equipment	10,000	8,110	7,689	2,311
Other	12,860	10,000	-	-
Total Expenditures	100,804	95,834	89,721	6,113
Excess of Revenues Over (Under) Expenditures	(37,804)	(32,534)	(37,954)	(5,420)
Other Financing Sources (Uses):				
Transfers - In	35,568	35,568	35,568	-
Total Other Financing Sources (Uses)	35,568	35,568	35,568	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,236)	3,034	(2,386)	(5,420)
Fund Balances (Deficit) at Beginning of Year	8,499	8,499	8,499	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 6,263	\$ 11,533	\$ 6,113	\$ (5,420)

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

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

EMA DOJ Grants Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	7,864	7,864	7,864	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 7,864	\$ 7,864	\$ 7,864	\$ -

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

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

EMA Pre-Disaster Mitigation Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	6,500	6,500	6,500	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 6,500	\$ 6,500	\$ 6,500	\$ -

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Total Revenue	-	-	-	-
Expenditures				
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	650	650	650	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 650	\$ 650	\$ 650	\$ -

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 1,390,000	\$ 1,390,000	\$ 1,388,370	\$ (1,630)
Charges for Services	190,000	190,000	225,709	35,709
Total Revenue	1,580,000	1,580,000	1,614,079	34,079
Expenditures:				
Current:				
Human Services	665,000	665,000	612,118	52,882
Salary and Wages	453,410	453,410	433,940	19,470
Fringe Benefits	750,000	750,000	732,802	17,198
Contractual Services	29,500	29,500	22,636	6,864
Other	-	-	-	-
Total Expenditures	1,897,910	1,897,910	1,801,496	96,414
Excess of Revenues Over (Under) Expenditures	(317,910)	(317,910)	(187,417)	130,493
Other Financing Sources (Uses):				
Transfers - In	271,000	271,000	325,000	54,000
Total Other Financing Sources (Uses)	271,000	271,000	325,000	54,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(46,910)	(46,910)	137,583	184,493
Fund Balances (Deficit) at Beginning of Year	225,129	225,129	225,129	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 178,219	\$ 178,219	\$ 362,712	\$ 184,493

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 610,000	\$ 860,000	\$ 685,833	\$ (174,167)
Other	-	-	308,820	308,820
Total Revenue	610,000	860,000	994,653	134,653
Expenditures:				
Current:				
Human Services	575,000	648,600	592,192	56,408
Contractual Services	35,000	293,319	289,986	3,333
Other	-	-	-	-
Total Expenditures	610,000	941,919	882,178	59,741
Excess of Revenues Over (Under) Expenditures	-	(81,919)	112,475	194,394
Fund Balances (Deficit) at Beginning of Year	127,910	127,910	127,910	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 127,910	\$ 45,991	\$ 240,385	\$ 194,394

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 14,120	\$ 14,120	\$ 14,956	\$ 836
Other	-	-	-	-
Total Revenue	14,120	14,120	14,956	836
Expenditures:				
Current:				
Public Safety	6,000	8,000	8,000	-
Contractual Services	1,000	1,000	478	522
Materials and Supplies	23,000	21,000	13,105	7,895
Other	-	-	-	-
Total Expenditures	30,000	30,000	21,583	8,417
Excess of Revenues Over (Under) Expenditures	(15,880)	(15,880)	(6,627)	9,253
Fund Balances (Deficit) at Beginning of Year	17,926	17,926	17,926	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,046	\$ 2,046	\$ 11,299	\$ 9,253

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 610,000	\$ 860,000	\$ 685,833	\$ (174,167)
Other	-	-	308,820	308,820
Total Revenue	610,000	860,000	994,653	134,653
Expenditures:				
Current:				
Human Services	575,000	648,600	592,192	56,408
Contractual Services	35,000	293,319	289,986	3,333
Other	-	-	-	-
Total Expenditures	610,000	941,919	882,178	59,741
Excess of Revenues Over (Under) Expenditures	-	(81,919)	112,475	194,394
Fund Balances (Deficit) at Beginning of Year	127,910	127,910	127,910	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 127,910	\$ 45,991	\$ 240,385	\$ 194,394

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales Tax	\$ 1,477,179	\$ 1,477,179	\$ 1,579,546	\$ 102,367
Other	63,708	63,708	141,657	77,949
Total Revenue	1,540,887	1,540,887	1,721,203	180,316
Expenditures:				
<i>Current:</i>				
Public Safety	818,975	808,975	804,451	4,524
Salary and Wages	305,930	315,930	289,880	26,050
Fringe Benefits	200,835	423,640	388,609	35,031
Contractual Services	21,500	20,425	17,290	3,135
Supplies and Materials	125,988	233,560	228,603	4,957
Capital Outlay and Equipment	130,830	127,202	106,165	21,037
Other	1,604,058	1,929,732	1,834,998	94,734
Total Expenditures	(63,171)	(388,845)	(113,795)	275,050
Excess of Revenues Over (Under) Expenditures				
Fund Balances (Deficit) at Beginning of Year	816,694	816,694	816,694	-
Prior Year Encumbrances Appropriated	5,800	5,800	5,800	-
Fund Balances (Deficit) at End of Year	\$ 759,323	\$ 433,649	\$ 708,699	\$ 275,050

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures				
Fund Balances (Deficit) at Beginning of Year	109,957	109,957	109,957	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 109,957	\$ 109,957	\$ 109,957	\$ -
911 Government Assistance Fund				
Revenues:				
Intergovernmental	\$ 99,264	\$ 99,263	\$ 91,704	\$ (7,559)
Total Revenue	99,264	99,263	91,704	(7,559)
Expenditures:				
Public Safety	70,000	63,472	62,150	1,322
Other	70,000	63,472	62,150	1,322
Total Expenditures	140,000	126,944	124,300	15,696
Excess of Revenues Over (Under) Expenditures				
Fund Balances (Deficit) at Beginning of Year	586,341	586,341	586,341	-
Prior Year Encumbrances Appropriated	70,000	70,000	70,000	-
Fund Balances (Deficit) at End of Year	685,605	692,132	685,895	(6,237)

TASC Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
<i>Current:</i>				
General Government-Legislative and Executive	-	9,033	9,033	-
Other	-	-	-	-
Total Expenditures	-	9,033	9,033	-
Excess of Revenues Over (Under) Expenditures				
Fund Balances (Deficit) at Beginning of Year	9,033	9,033	9,033	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 9,033	\$ -	\$ -	\$ 9,033

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2014

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

T.B. Hospital Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:	\$ 142,124	\$ 142,124	\$ 150,691	\$ 8,567
Property Taxes	15,789	15,789	16,797	1,008
Intergovernmental				
Total Revenue	157,913	157,913	167,488	9,575
Expenditures:				
<i>Current:</i>				
Health	863,643	845,444	117,483	727,961
Contractual Services	8,250	13,181	5,344	7,837
Other				
Total Expenditures	871,893	858,625	122,827	735,798
Excess of Revenues Over (Under) Expenditures	(713,980)	(700,712)	44,661	745,373
Fund Balances (Deficit) at Beginning of Year	1,022,240	1,022,240	1,022,240	-
Prior Year Encumbrances Appropriated	18,200	18,200	18,200	-
Fund Balances (Deficit) at End of Year	\$ 326,460	\$ 339,728	\$ 1,085,101	\$ 745,373

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:	\$ 2,600	\$ 2,600	\$ 6,000	\$ 3,400
Other				
Total Revenue	2,600	2,600	6,000	3,400
Expenditures:				
<i>Current:</i>				
Public Works	-	4,463	1,635	2,828
Contractual Services	-	4,463	1,635	2,828
Total Expenditures				
Excess of Revenues Over (Under) Expenditures	2,600	(1,863)	4,365	6,228
Fund Balances (Deficit) at Beginning of Year	4,463	4,463	4,463	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 7,063	\$ 2,600	\$ 8,828	\$ 6,228

Title Administration Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:	\$ 260,000	\$ 260,000	\$ 367,329	\$ 107,329
Charges for Services	50	50	98	48
Interest	700	700	-	(700)
Other				
Total Revenue	260,750	260,750	367,427	106,677
Expenditures:				
<i>Current:</i>				
General Government-Judicial	146,640	182,640	181,831	809
Salary and Wages	68,369	89,868	87,402	2,466
Fringe Benefits	61,000	62,000	61,964	36
Contractual Services	15,000	15,000	14,949	51
Supplies and Materials	21,000	21,000	19,908	1,092
Other				
Total Expenditures	312,009	370,508	366,054	4,454
Excess of Revenues Over (Under) Expenditures	(51,259)	(109,758)	1,373	111,131
Fund Balances (Deficit) at Beginning of Year	387,828	387,828	387,828	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 336,569	\$ 278,070	\$ 389,201	\$ 111,131

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 25,000	\$ 25,000	\$ 23,188	\$ (1,812)
Total Revenue	25,000	25,000	23,188	(1,812)
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive	50,345	50,346	420	49,926
Other	50,345	50,346	420	49,926
Total Expenditures	(25,345)	(25,346)	22,768	48,114
Excess of Revenues Over (Under) Expenditures	160,777	160,777	160,777	-
Fund Balances (Deficit) at Beginning of Year	345	345	345	-
Prior Year Encumbrances Appropriated	\$ 135,777	\$ 135,776	\$ 183,890	\$ 48,114
Fund Balances (Deficit) at End of Year				

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ -	\$ -	\$ 43,676	\$ 43,676
Total Revenue	-	-	43,676	43,676
Expenditures:				
<i>Current:</i>				
Other	-	31,191	27,559	3,632
Total Other	-	31,191	27,559	3,632
Total Expenditures	-	31,191	27,559	3,632
Excess of Revenues Over (Under) Expenditures	-	(31,191)	16,117	47,308
Fund Balances (Deficit) at Beginning of Year	59,394	59,394	59,394	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 59,394	\$ 28,203	\$ 75,511	\$ 47,308

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	4,057	4,057	4,057	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,057	\$ 4,057	\$ 4,057	\$ -

691 Landfill Loan Retirement Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service:				
Principal Retirement	98,764	98,764	98,764	-
Interest & Fiscal Charges	9,965	9,965	9,965	-
Total Debt Service	108,729	108,729	108,729	-
Total Expenditures	108,729	108,729	108,729	-
Excess of Revenues Over (Under) Expenditures	(108,729)	(108,729)	(108,729)	-
Other Financing Sources (Uses):				
Transfers - In	108,729	108,729	108,729	-
Total Other Financing Sources (Uses)	108,729	108,729	108,729	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ -	\$ -

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 3	\$ 3
Total Revenue	-	-	3	3
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:	-	-	3	3
Fund Balances (Deficit) at Beginning of Year	2,627	2,627	2,627	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,627	\$ 2,627	\$ 2,630	\$ 3

Building Renovations Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service:				
Principal Retirement	42,000	42,000	42,000	-
Interest & Fiscal Charges	27,380	27,258	27,258	-
Total Debt Service	69,380	69,258	69,258	-
Total Expenditures	69,380	69,258	69,258	-
Excess of Revenues Over (Under) Expenditures	(69,380)	(69,258)	(69,258)	-
Other Financing Sources (Uses):				
Transfers - In	69,380	69,380	69,258	(122)
Total Other Financing Sources (Uses)	69,380	69,380	69,258	(122)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	122	-	(122)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ 122	\$ -	\$ (122)

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	203	203	203	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 203	\$ 203	\$ 203	\$ -

Plains Sewer Assessment Bond Retirement Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	398	398	398	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 398	\$ 398	\$ 398	\$ -

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 10,674	\$ 10,674	\$ 8,896	\$ (1,778)
Total Revenue	10,674	10,674	8,896	(1,778)
Expenditures:				
Debt Service:				
Principal Retirement	10,618	9,733	9,733	-
Interest & Fiscal Charges	56	55	55	-
Total Debt Service	10,674	9,788	9,788	-
Total Expenditures	10,674	9,788	9,788	-
Excess of Revenues Over (Under) Expenditures	-	886	(892)	(1,778)
Fund Balances (Deficit) at Beginning of Year	1,032	1,032	1,032	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,032	\$ 1,918	\$ 140	\$ (1,778)

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

County Home Improvement Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue				
Expenditures				
Excess of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -
Fund Balances (Deficit) at Beginning of Year	809	809	809	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 809	\$ 809	\$ 809	\$ -

Dog Shelter Construction Fund

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

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

Issue 1 Projects Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 399,581	\$ 399,581	\$ -
Total Revenue	-	399,581	399,581	-
Expenditures:				
Capital Outlay	-	399,581	399,581	-
Total Expenditures	-	399,581	399,581	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ -	\$ -

Beacon Capital Improvement Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 80,000	\$ 80,000
Total Revenue	-	-	80,000	80,000
Expenditures:				
Capital Outlay	110,000	230,000	186,007	43,993
Total Expenditures	110,000	230,000	186,007	43,993
Excess of Revenues Over (Under) Expenditures	(110,000)	(230,000)	(106,007)	123,993
Fund Balances (Deficit) at Beginning of Year	900,634	900,634	900,634	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 790,634	\$ 670,634	\$ 794,627	\$ 123,993

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	26,805	26,805	26,805	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 26,805	\$ 26,805	\$ 26,805	\$ -

Equipment Purchases Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital Outlay	-	21,000	21,000	-
Total Expenditures	-	21,000	21,000	-
Excess of Revenues Over (Under) Expenditures	-	(21,000)	(21,000)	-
Other Financing Sources (Uses):				
Proceeds of Notes	-	21,000	21,000	-
Total Other Financing Sources (Uses)	-	21,000	21,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ -	\$ -

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Capital Projects Fund			
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital Outlay	225,000	225,000	130,931	94,069
Total Expenditures	225,000	225,000	130,931	94,069
Excess of Revenues Over (Under) Expenditures	(225,000)	(225,000)	(130,931)	94,069
Other Financing Sources (Uses):				
Transfers - In	-	-	1,150,000	1,150,000
Total Other Financing Sources (Uses)	-	-	1,150,000	1,150,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(225,000)	(225,000)	1,019,069	1,244,069
Fund Balances (Deficit) at Beginning of Year	1,100,000	1,100,000	1,100,000	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 875,000	\$ 875,000	\$ 2,119,069	\$ 1,244,069

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Proprietary Funds

Nonmajor Enterprise Funds

Plains Water Revenue

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

Buchtel Water Revenue

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

Athens County Solid Waste

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

Sheriff Academy Training

To account for revenue from student fees used to operate a Law Enforcement Training Academy.

Nonmajor Internal Service Funds

Workers' Compensation

To account for funds held to pay current workers' compensation claims for the various County departments.

JFS Self-Insurance

To account for funds held to pay for health insurance for JFS employees.

Employee Benefits Trust

To account for funds held in reserve to cover excess costs in providing health insurance for the County's employees.

ATHENS COUNTY, OHIO
Combining Statement of Net Position
Nonmajor Enterprise Funds
 December 31, 2014

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
Assets:					
Current Assets:					
Cash and Cash Equivalents	\$ 237,426	\$ 15,304	\$ 62	\$ 10,994	\$ 263,786
Accounts Receivable	57,740	9,176	-	-	66,916
Prepaid Items	56,557	12,958	-	-	69,515
Materials and Supplies Inventory	148	-	-	-	148
Other Receivables	10,649	2,603	-	-	13,252
Intergovernmental Payable	8,777	-	-	-	8,777
Total Current Assets	371,297	40,041	62	10,994	422,394
Noncurrent Assets:					
Invested in Capital Assets, Net	22,241	-	-	-	22,241
Depreciable Capital Assets, Net	337,234	53,480	-	-	390,714
Other Assets	359,475	53,480	-	-	412,955
Total Assets	730,772	93,521	62	10,994	835,349
Liabilities:					
Current Liabilities:					
Accounts Payable	1,296	-	-	-	1,296
Contracts Payable	2,269	390	-	-	2,659
Accrued Wages and Benefits	1,136	621	-	-	1,757
Compensated Absences Payable	21,880	10,805	-	-	32,685
Intergovernmental Payable	36,870	16,486	-	-	53,356
Accrued Interest Payable	351	-	-	-	351
OWDA Loans Payable	-	1,256	-	-	1,256
FmHA Loans Payable	3,100	-	-	-	3,100
Total Current Liabilities	66,902	29,558	-	-	96,460
Long-Term Liabilities:					
Compensated Absences Payable	8,263	-	-	-	8,263
OWDA Loans Payable	-	51,078	-	-	51,078
FmHA Loans Payable	18,100	-	-	-	18,100
Total Long-Term Liabilities	26,363	51,078	-	-	77,441
Total Liabilities	93,265	80,636	-	-	173,901
Net Position:					
Invested in Capital Assets, Net of Related Debt	338,275	1,146	-	-	339,421
Unrestricted	299,232	11,739	62	10,994	322,027
Total Net Position	\$ 637,507	\$ 12,885	\$ 62	\$ 10,994	\$ 661,448

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
 For the Year Ended December 31, 2014

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
Operating Revenues:					
Charges for Services	\$ 612,294	\$ 84,509	\$ -	\$ -	\$ 696,803
Other Revenues	7,928	2,384	-	-	10,312
Total Operating Revenues	620,222	86,893	-	-	707,115
Operating Expenses:					
Personal Services	93,831	19,536	-	-	113,367
Fringe Benefits	21,237	2,589	-	-	23,826
Contractual Services	459,229	79,807	-	-	539,036
Materials and Supplies	23,904	4,177	-	7,340	35,421
Other Expenses	14,367	8,219	-	-	22,586
Depreciation	31,169	5,246	-	-	36,415
Total Operating Expenses	643,737	119,574	-	7,340	770,651
Operating Income (Loss)	(23,515)	(32,681)	-	(7,340)	(63,536)
Non-Operating Revenues (Expenses):					
Interest Income	17	-	-	-	17
Interest and Fiscal Charges	(1,160)	(1,084)	-	-	(2,244)
Total Non-Operating Revenues (Expenses)	(1,143)	(1,084)	-	-	(2,227)
Change in Net Position	(24,658)	(33,765)	-	(7,340)	(65,763)
Net Position at Beginning of Year, as Restated	662,165	46,650	62	18,334	727,211
Net Position at End of Year	\$ 637,507	\$ 12,885	\$ 62	\$ 10,994	\$ 661,448

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds

For The Year Ended December 31, 2014

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Totals
Cash Flows from Operating Activities:					
Cash Received from Customers	\$609,475	\$98,813	\$ -	\$ -	\$ 708,288
Cash Received from Other Revenues	7,791	2,384	-	-	10,175
Cash Payments for Employees	(117,158)	(14,367)	-	-	(131,525)
Cash Payments for Contractual Services	(465,422)	(75,808)	-	-	(541,230)
Cash Payments for Supplies & Materials	(27,441)	(4,103)	-	(7,340)	(38,884)
Cash Payments for Other Expenses	(13,459)	(8,399)	-	-	(21,858)
<i>Net Cash from Operating Activities</i>	(6,214)	(1,480)	-	(7,340)	(15,034)
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(1,210)	(1,084)	-	-	(2,294)
Principal Retirement of Bonds, Loans & Notes	(3,000)	(2,475)	-	-	(5,475)
<i>Net Cash from Capital and Related Financing Activities</i>	(4,210)	(3,559)	-	-	(7,769)
Cash Flows from Investing Activities:					
Interest Received on Investments	17	-	-	-	17
<i>Net Cash from Investing Activities</i>	17	-	-	-	17
Net Increase (Decrease) in Cash and Cash Equivalents	(10,407)	(5,039)	-	(7,340)	(22,786)
Cash and Cash Equivalents at Beginning of Year	305,573	29,519	62	18,334	353,488
Cash and Cash Equivalents at End of Year	\$ 295,166	\$ 24,480	\$ 62	\$ 10,994	\$ 330,702
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	(\$23,515)	(\$32,681)	\$ -	(\$7,340)	\$ (63,536)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	31,169	5,246	-	-	36,415
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	(2,903)	14,305	-	-	11,402
(Increase) Decrease in Interfund Receivable	(54)	-	-	-	(54)
(Increase) Decrease in Material & Supply Inventory	(443)	74	-	-	(369)
(Increase) Decrease in Prepaid Items	(339)	-	-	-	(339)
Increase (Decrease) in Accounts Payable	1,296	-	-	-	1,296
Increase (Decrease) in Contracts Payable	2,269	52	-	-	2,321
Increase (Decrease) in Accrued Wages & Benefits	(3,018)	(2,125)	-	-	(5,143)
Increase (Decrease) in Compensated Absences	1,348	10,805	-	-	12,153
Increase (Decrease) in Interfund Payable	(348)	(507)	-	-	(855)
Increase (Decrease) in Intergovernmental Payable	(11,676)	3,351	-	-	(8,325)
<i>Net Cash from Operating Activities</i>	\$ (6,214)	\$ (1,480)	\$ -	\$ (7,340)	\$ (15,034)

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Revenues:				
Special Assessments	\$ 27,000	\$ 27,000	\$ 35,943	\$ 8,943
Charges for Services	325,000	325,000	320,579	(4,421)
Other	5,000	5,000	4,545	(455)
Total Revenue	357,000	357,000	361,067	4,067
Expenses:				
Salary and Wages	56,000	57,717	56,854	863
Fringe Benefits	32,750	46,291	31,294	14,997
Contractual Services	927,765	1,455,455	768,078	687,377
Supplies and Materials	31,665	31,665	21,719	9,946
Other	17,000	17,300	16,839	461
Debt Service:				
Principal Retirement	63,192	63,192	44,578	18,614
Interest and Fiscal Charges	21,292	21,292	21,292	-
Total Expenses	1,149,664	1,692,912	960,654	732,258
Excess of Revenues Over (Under) Expenses	(792,664)	(1,335,912)	(599,587)	736,325
Other Financing Sources (Uses)				
Proceeds of Loans	50,000	50,000	20,270	(29,730)
Proceeds of Bonds	-	500,000	500,000	-
Total Other Fin. Sources (Uses)	50,000	550,000	520,270	(29,730)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(742,664)	(785,912)	(79,317)	706,595
Fund Equity (Deficit) at Beginning of Year	937,900	937,900	937,900	-
Prior Year Encumbrances Appropriated	930	930	930	-
Fund Equity (Deficit) at End of Year	\$ 196,166	\$ 152,918	\$ 859,513	\$ 706,595

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Revenues:				
Charges for Services	\$ 170,000	\$ 170,000	\$ 165,977	\$ (4,023)
Tap Fees	-	-	2,350	2,350
Other	1,000	1,000	2,823	1,823
Total Revenue	171,000	171,000	171,150	150
Expenses:				
Salary and Wages	40,272	62,117	60,523	1,594
Fringe Benefits	17,730	27,630	24,952	2,678
Contractual Services	107,000	102,355	75,350	27,005
Supplies and Materials	4,000	3,500	-	3,500
Other	5,000	5,500	3,381	2,119
Debt Service:				
Principal Retirement	11,200	11,200	11,200	-
Interest and Fiscal Charges	29,236	29,237	29,237	-
Total Expenses	214,438	241,539	204,643	36,896
Excess of Revenues Over (Under) Expenses	(43,438)	(70,539)	(33,493)	37,046
Fund Equity (Deficit) at Beginning of Year	189,671	189,671	189,671	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 146,233	\$ 119,132	\$ 156,178	\$ 37,046

Plains Water Revenue Fund

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Revenues:				
Charges for Services	\$ 611,000	\$ 610,771	\$ 599,780	\$ (10,991)
Interest	-	-	18	18
Other	7,500	7,500	8,020	520
Total Revenue	618,500	618,271	607,818	(10,453)
Expenses:				
Salary and Wages	89,972	96,980	95,501	1,479
Fringe Benefits	21,225	22,244	21,657	587
Contractual Services	636,788	628,816	583,367	45,449
Supplies and Materials	31,750	31,728	27,441	4,287
Other	14,500	14,500	13,459	1,041
Debt Service:				
Principal Retirement	3,000	3,000	3,000	-
Interest and Fiscal Charges	1,210	1,210	1,210	-
Total Expenses	798,445	798,478	745,635	52,843
Excess of Revenues Over (Under) Expenses	(179,945)	(180,207)	(137,817)	42,390
Fund Equity (Deficit) at Beginning of Year	256,547	256,547	256,547	-
Prior Year Encumbrances Appropriated	750	750	750	-
Fund Equity (Deficit) at End of Year	\$ 77,352	\$ 77,090	\$ 119,480	\$ 42,390

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

Buchtel Water Revenue Fund

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Revenues:				
Special Assessments	\$ -	\$ -	\$ 1,118	\$ 1,118
Charges for Services	95,000	95,000	98,364	3,364
Other	1,012	1,012	2,384	1,372
Total Revenue	96,012	96,012	101,866	5,854
Expenses:				
Salary and Wages	13,820	10,854	10,854	-
Fringe Benefits	7,825	3,686	3,513	173
Contractual Services	73,000	79,105	75,962	3,143
Supplies and Materials	3,500	5,000	4,103	897
Other	10,300	9,800	8,399	1,401
Debt Service:				
Principal	2,475	2,475	2,475	-
Interest and Fiscal Charges	1,084	1,084	1,084	-
Total Expenses	112,004	112,004	106,390	5,614
Excess of Revenues Over (Under) Expenses	(15,992)	(15,992)	(4,524)	11,468
Fund Equity (Deficit) at Beginning of Year	19,674	19,674	19,674	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 3,682	\$ 3,682	\$ 15,150	\$ 11,468

Athens County Solid Waste Fund

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenses	-	-	-	-
Excess of Revenues Over (Under) Expenses	-	-	-	-
Fund Equity (Deficit) at Beginning of Year	62	62	62	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 62	\$ 62	\$ 62	\$ -

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

Sheriff Academy Training Fund

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenses:				
Supplies and Materials	-	7,847	7,340	507
Total Expenses	-	7,847	7,340	507
Excess of Revenues Over (Under) Expenses	-	(7,847)	(7,340)	507
Fund Equity (Deficit) at Beginning of Year	18,334	18,334	18,334	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 18,334	\$ 10,487	\$ 10,994	\$ 507

ATHENS COUNTY, OHIO
Combining Statement of Fund Net Position
Nonmajor Internal Service Funds
 December 31, 2014

	Workers' Compensation	JFS Self Insurance	Employee Benefits Trust	Total Nonmajor Internal Service Funds
Assets:				
<i>Current Assets:</i>				
Cash and Cash Equivalents	\$ 499,268	\$ 112,576	\$ 246,055	\$ 857,899
<i>Total Current Assets</i>	499,268	112,576	246,055	857,899
<i>Total Assets</i>	499,268	112,576	246,055	857,899
Liabilities:				
<i>Current Liabilities:</i>				
Contracts Payable	2,777	-	-	2,777
<i>Total Current Liabilities</i>	2,777	-	-	2,777
<i>Total Liabilities</i>	2,777	-	-	2,777
Net Position:				
Unrestricted	496,491	112,576	246,055	855,122
<i>Total Net Position</i>	\$ 496,491	\$ 112,576	\$ 246,055	\$ 855,122

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenses & Changes in Fund Net Position
Nonmajor Internal Service Funds
 For the Year Ended December 31, 2014

	Workers' Compensation	JFS Self Insurance	Employee Benefits Trust	Total Nonmajor Internal Service Funds
Operating Revenues:				
Other Revenues	\$ 268,642	\$ 203,850	\$ 12,218	\$ 484,710
<i>Total Operating Revenues</i>	268,642	203,850	12,218	484,710
Operating Expenses:				
Personal Services	-	-	4,000	4,000
Fringe Benefits	98,768	110,226	58	209,052
Other Expenses	-	-	7,484	7,484
<i>Total Operating Expenses</i>	98,768	110,226	11,542	220,536
<i>Operating Income (Loss)</i>	169,874	93,624	676	264,174
Non-Operating Revenues (Expenses):				
Interest Income	-	-	68	68
<i>Total Non-Operating Revenues (Expenses)</i>	-	-	68	68
<i>Change in Net Position</i>	169,874	93,624	744	264,242
Net Position at Beginning of Year	326,617	18,952	245,311	590,880
<i>Net Position at End of Year</i>	\$ 496,491	\$ 112,576	\$ 246,055	\$ 855,122

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For The Year Ended December 31, 2014

	Workers' Compensation	JFS Self Insurance	Employee Benefits Trust	Totals
Cash Flows from Operating Activities:				
Cash Received from Other Revenues	\$ 268,642	\$ 203,850	\$ 12,218	\$ 484,710
Cash Payments for Employees	(106,882)	(110,226)	(4,058)	(221,166)
Cash Payments for Other Expenses	-	-	(7,484)	(7,484)
<i>Net Cash from Operating Activities</i>	161,760	93,624	676	256,060
Cash Flows from Investing Activities:				
Interest Received on Investments	-	-	68	68
<i>Net Cash from Investing Activities</i>	-	-	68	68
Net Increase (Decrease) in Cash and Cash Equivalents	161,760	93,624	744	256,128
Cash and Cash Equivalents at Beginning of Year	337,508	18,952	245,311	601,771
Cash and Cash Equivalents at End of Year	<u>\$ 499,268</u>	<u>\$ 112,576</u>	<u>\$ 246,055</u>	<u>\$ 857,899</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:				
Operating Income (Loss)	\$ 169,874	\$ 93,624	\$ 676	\$ 264,174
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:				
Changes in Assets & Liabilities:				
Increase (Decrease) in Accounts Payable	2,439	-	-	2,439
Increase (Decrease) in Contracts Payable	(10,553)	-	-	(10,553)
<i>Net Cash from Operating Activities</i>	<u>\$ 161,760</u>	<u>\$ 93,624</u>	<u>\$ 676</u>	<u>\$ 256,060</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Internal Service Funds
 For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 100,000	\$ 100,000	\$ 268,641	\$ 168,641
Total Revenue	100,000	100,000	268,641	168,641
Expenses:				
Fringe Benefits	65,000	125,000	106,881	18,119
Total Expenses	65,000	125,000	106,881	18,119
Excess of Revenues Over (Under) Expenses	35,000	(25,000)	161,760	186,760
Fund Equity (Deficit) at Beginning of Year	337,508	337,508	337,508	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 372,508	\$ 312,508	\$ 499,268	\$ 186,760

JFS Self Insurance Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 185,000	\$ 185,000	\$ 203,850	\$ 18,850
Total Revenue	185,000	185,000	203,850	18,850
Expenses:				
Fringe Benefits	185,000	185,000	110,226	74,774
Total Expenses	185,000	185,000	110,226	74,774
Excess of Revenues Over (Under) Expenses	-	-	93,624	93,624
Fund Equity (Deficit) at Beginning of Year	18,952	18,952	18,952	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 18,952	\$ 18,952	\$ 112,576	\$ 93,624

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Internal Service Funds
 For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 11,000	\$ 11,000	\$ 12,217	\$ 1,217
Interest	-	-	59	59
Total Revenue	11,000	11,000	12,276	1,276
Expenses:				
Salary and Wages	4,000	4,000	4,000	-
Fringe Benefits	58	58	58	-
Other	6,200	7,486	7,483	3
Total Expense	10,258	11,544	11,541	3
Excess of Revenues Over (Under) Expenses	742	(544)	735	1,279
Fund Equity (Deficit) at Beginning of Year	245,307	245,307	245,307	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 246,049	\$ 244,763	\$ 246,042	\$ 1,279

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, other governments, and/or other funds.

Private Purpose Trust Funds

Ruth Dye Trust

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

Spay and Neuter Donations Trust

To account for donations held in trust for the purpose of helping the dog owners of Athens to spay or neuter their dogs.

Sheriff's Explorers Trust

To account for donations held in trust for the purpose of helping children with the costs of being in the Athens County Sheriff's Explorers, a part of the Boy Scouts of America.

Children Services Trust

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

Ida Brooks Trust

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

Agency Funds

Health District

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

Alcohol Drug Addiction and Mental Health Board (317 Board)

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

Soil Conservation

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

Children Services Agency

To account for federal funds received from the state to be used by the Athens County Children Services for various services.

Help Me Grow

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

Family and Children First Council (FCFC)

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

ATHENS COUNTY, OHIO

Undivided Tax Agency

To account for the first and second half collection of real estate, special assessments, personal property, trailer and various other local taxes, including inheritance, cigarette, income, homestead rollback, gasoline, motor vehicle, permissive, hotel/motel and public library. These collections are periodically apportioned to local governments in the County.

S.E.O. (Southeast Ohio) Correctional Center

To account for revenue from federal and state grants that is used for the administrative costs of constructing the Southeast Ohio Correctional Center in Nelsonville.

Law Enforcement Agency

To account for revenue received from sale of contraband to be used by the Prosecuting Attorney and Sheriff for the purpose of law enforcement.

Athens-Hocking Solid Waste District Agency

To account for the operating funds of the Joint Solid Waste District for which the County Auditor is the fiscal officer. The District is comprised of Athens and Hocking Counties.

Insurance Agency

To account for monies received from former County employees to pay for their post-employment health insurance benefits.

Payroll Agency

To account for payroll taxes and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to other governmental units and private organizations.

County Court Agency

To account for the following court activities not being reflected within the County's accounting system:

1. Clerk of Courts auto title fees, and legal (court related) receipts, and dispositions;
2. Probate Court related receipts; and
3. Juvenile Court related receipts.

County Sheriff Agency

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

State Fees Agency

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

Regional Planning Commission

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

Athens County Recycling

To account for personnel expenses provided to the Athens-Hocking Recycling Center.

ATHENS COUNTY, OHIO
Combining Statement of Fiduciary Net Position
Nonmajor Private Purpose Trust Funds
December 31, 2014

	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Children Services Trust	Ida Brooks Trust	Totals
<u>Assets:</u>						
Cash and Cash Equivalents	\$ 10	\$ 1,641	\$ 85	\$ 14,803	\$ 583	\$ 17,122
<i>Total Assets</i>	10	1,641	85	14,803	583	17,122
<u>Liabilities:</u>						
Accounts Payable	-	396	-	-	-	396
<i>Total Liabilities</i>	-	396	-	-	-	396
<u>Net Assets:</u>						
Held in Trust for Other Individuals and Organizations	10	1,245	85	14,803	583	16,726
<i>Total Net Position</i>	<u>\$ 10</u>	<u>\$ 1,245</u>	<u>\$ 85</u>	<u>\$ 14,803</u>	<u>\$ 583</u>	<u>\$ 16,726</u>

ATHENS COUNTY, OHIO
Combining Statement of Changes in Fiduciary Net Position
Nonmajor Private Purpose Trust Funds
For the Year Ended December 31, 2014

	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Children Services Trust	Ida Brooks Trust	Totals
<u>Additions:</u>						
Interest	\$ -	\$ -	\$ -	\$ 16	\$ 1	\$ 17
Other	-	3,251	-	-	-	3,251
<i>Total Additions</i>	-	3,251	-	16	1	3,268
<u>Deductions</u>						
	-	3,714	625	2,000	-	6,339
Change in Net Position	-	(463)	(625)	(1,984)	1	(3,071)
Net Position at Beginning of Year	10	1,708	710	16,787	582	19,797
Net Position at End of Year	<u>\$ 10</u>	<u>\$ 1,245</u>	<u>\$ 85</u>	<u>\$ 14,803</u>	<u>\$ 583</u>	<u>\$ 16,726</u>

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	10	10	10	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 10	\$ 10	\$ 10	\$ -

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Total Revenue	1,000	1,000	-	(1,000)
Expenditures:				
Current:				
Public Safety	-	420	364	56
Capital Outlay and Equipment	-	380	376	4
Other	-	-	-	-
Total Human Services	-	800	740	60
Total Expenditures	-	800	740	60
Excess of Revenues Over (Under) Expenditures	1,000	200	(740)	(940)
Fund Balances (Deficit) at Beginning of Year	825	825	825	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,825	\$ 1,025	\$ 85	\$ (940)

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	10	10	10	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 10	\$ 10	\$ 10	\$ -

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Total Revenue	1,000	1,000	-	(1,000)
Expenditures:				
Current:				
Public Safety	-	420	364	56
Capital Outlay and Equipment	-	380	376	4
Other	-	-	-	-
Total Human Services	-	800	740	60
Total Expenditures	-	800	740	60
Excess of Revenues Over (Under) Expenditures	1,000	200	(740)	(940)
Fund Balances (Deficit) at Beginning of Year	825	825	825	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,825	\$ 1,025	\$ 85	\$ (940)

Spay and Neuter Donations Trust Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 2,400	\$ 2,400	\$ 3,251	\$ 851
Total Revenue	2,400	2,400	3,251	851
Expenditures:				
Current:				
Health	578	4,178	3,570	608
Other	578	4,178	3,570	608
Total Health	578	4,178	3,570	608
Total Expenditures	1,822	(1,778)	(319)	1,459
Excess of Revenues Over (Under) Expenditures	1,960	1,960	1,960	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 3,782	\$ 182	\$ 1,641	\$ 1,459

Children Services Trust Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 16	\$ 16
Other	2,000	2,000	-	(2,000)
Total Revenue	2,000	2,000	16	(1,984)
Expenditures:				
Current:				
Human Services	4,000	4,000	2,459	1,541
Other	4,000	4,000	2,459	1,541
Total Human Services	4,000	4,000	2,459	1,541
Total Expenditures	(2,000)	(2,000)	(2,443)	(443)
Excess of Revenues Over (Under) Expenditures	17,245	17,245	17,245	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 15,245	\$ 15,245	\$ 14,802	\$ (443)

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

Ida Brooks Trust Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 1,000	\$ 1,000	\$ 1	\$ (999)
Total Revenue	1,000	1,000	1	(999)
Expenditures:				
Current:				
Human Services				
Other	1,000	583	-	583
Total Human Services	1,000	583	-	583
Total Expenditures	1,000	583	-	583
Excess of Revenues Over (Under) Expenditures	-	417	1	(416)
Fund Balances (Deficit) at Beginning of Year	582	582	582	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 582	\$ 999	\$ 583	\$ (416)

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ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2014

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2014

	Balance As Restated 01-01-14	Additions	Reductions	Balance 12-31-14
<u>Health District</u>				
Assets:				
Cash and Cash Equivalents	\$ 1,489,840	\$ 2,041,233	\$ 2,020,020	\$ 1,511,053
Intergovernmental Receivable	52,008	51,004	52,008	51,004
<i>Total Assets</i>	<u>\$ 1,541,848</u>	<u>\$ 2,092,237</u>	<u>\$ 2,072,028</u>	<u>\$ 1,562,057</u>
Liabilities:				
Intergovernmental Payable	\$ 1,541,848	\$ 2,092,237	\$ 2,072,028	\$ 1,562,057
<i>Total Liabilities</i>	<u>\$ 1,541,848</u>	<u>\$ 2,092,237</u>	<u>\$ 2,072,028</u>	<u>\$ 1,562,057</u>
<u>ADA Mental Health</u>				
Assets:				
Cash and Cash Equivalents	\$ 2,917,254	\$ 6,487,115	\$ 6,404,495	\$ 2,999,874
Intergovernmental Receivable	198,329	197,369	198,329	197,369
<i>Total Assets</i>	<u>\$ 3,115,583</u>	<u>\$ 6,684,484</u>	<u>\$ 6,602,824</u>	<u>\$ 3,197,243</u>
Liabilities:				
Intergovernmental Payable	\$ 3,115,583	\$ 6,684,484	\$ 6,602,824	\$ 3,197,243
<i>Total Liabilities</i>	<u>\$ 3,115,583</u>	<u>\$ 6,684,484</u>	<u>\$ 6,602,824</u>	<u>\$ 3,197,243</u>
<u>Soil Conservation</u>				
Assets:				
Cash and Cash Equivalents	\$ 168,621	\$ 308,050	\$ 320,375	\$ 156,296
<i>Total Assets</i>	<u>\$ 168,621</u>	<u>\$ 308,050</u>	<u>\$ 320,375</u>	<u>\$ 156,296</u>
Liabilities:				
Intergovernmental Payable	\$ 168,621	\$ 308,050	\$ 320,375	\$ 156,296
<i>Total Liabilities</i>	<u>\$ 168,621</u>	<u>\$ 308,050</u>	<u>\$ 320,375</u>	<u>\$ 156,296</u>
<u>Athens County Children Services Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 8,011	\$ 33,541	\$ 33,542	\$ 8,010
<i>Total Assets</i>	<u>\$ 8,011</u>	<u>\$ 33,541</u>	<u>\$ 33,542</u>	<u>\$ 8,010</u>
Liabilities:				
Intergovernmental Payable	\$ 8,011	\$ 33,541	\$ 33,542	\$ 8,010
<i>Total Liabilities</i>	<u>\$ 8,011</u>	<u>\$ 33,541</u>	<u>\$ 33,542</u>	<u>\$ 8,010</u>
<u>Help Me Grow</u>				
Assets:				
Cash and Cash Equivalents	\$ 42,434	\$ 116,964	\$ 126,860	\$ 32,538
<i>Total Assets</i>	<u>\$ 42,434</u>	<u>\$ 116,964</u>	<u>\$ 126,860</u>	<u>\$ 32,538</u>
Liabilities:				
Intergovernmental Payable	\$ 42,434	\$ 116,964	\$ 126,860	\$ 32,538
<i>Total Liabilities</i>	<u>\$ 42,434</u>	<u>\$ 116,964</u>	<u>\$ 126,860</u>	<u>\$ 32,538</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2014

	Balance As Restated 01-01-14	Additions	Reductions	Balance 12-31-14
<u>Family and Children First Council</u>				
Assets:				
Cash and Cash Equivalents	\$ 408,983	\$ 248,893	\$ 368,843	\$ 289,033
<i>Total Assets</i>	<u>\$ 408,983</u>	<u>\$ 248,893</u>	<u>\$ 368,843</u>	<u>\$ 289,033</u>
Liabilities:				
Intergovernmental Payable	\$ 408,983	\$ 248,893	\$ 368,843	\$ 289,033
<i>Total Liabilities</i>	<u>\$ 408,983</u>	<u>\$ 248,893</u>	<u>\$ 368,843</u>	<u>\$ 289,033</u>
<u>Undivided Tax Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 3,123,728	\$ 55,270,281	\$ 55,275,753	\$ 3,118,256
Property Taxes Receivable	41,402,251	44,545,977	41,402,251	44,545,977
Special Assessments Receivable	1,573,552	2,034,577	1,573,552	2,034,577
Intergovernmental Receivable	2,699,247	2,449,397	2,699,247	2,449,397
<i>Total Assets</i>	<u>\$ 48,798,778</u>	<u>\$ 104,300,232</u>	<u>\$ 100,950,803</u>	<u>\$ 52,148,207</u>
Liabilities:				
Intergovernmental Payable	\$ 48,798,778	\$ 104,300,232	\$ 100,950,803	\$ 52,148,207
<i>Total Liabilities</i>	<u>\$ 48,798,778</u>	<u>\$ 104,300,232</u>	<u>\$ 100,950,803</u>	<u>\$ 52,148,207</u>
<u>S.E.O. (Southeast Ohio) Correctional Center</u>				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 2,786,373	\$ 2,786,373	\$ -
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 2,786,373</u>	<u>\$ 2,786,373</u>	<u>\$ -</u>
Liabilities:				
Intergovernmental Payable	\$ -	\$ 2,786,373	\$ 2,786,373	\$ -
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 2,786,373</u>	<u>\$ 2,786,373</u>	<u>\$ -</u>
<u>Law Enforcement Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 64	\$ -	\$ -	\$ 64
Cash and Cash Equivalents in Segregated Accounts	75,964	99,718	91,280	84,402
<i>Total Assets</i>	<u>\$ 76,028</u>	<u>\$ 99,718</u>	<u>\$ 91,280</u>	<u>\$ 84,466</u>
Liabilities:				
Intergovernmental Payable	\$ 76,028	\$ 99,718	\$ 91,280	\$ 84,466
<i>Total Liabilities</i>	<u>\$ 76,028</u>	<u>\$ 99,718</u>	<u>\$ 91,280</u>	<u>\$ 84,466</u>
<u>Athens-Hocking Solid Waste District Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 602,073	\$ 699,594	\$ 548,527	\$ 753,140
<i>Total Assets</i>	<u>\$ 602,073</u>	<u>\$ 699,594</u>	<u>\$ 548,527</u>	<u>\$ 753,140</u>
Liabilities:				
Intergovernmental Payable	\$ 602,073	\$ 699,594	\$ 548,527	\$ 753,140
<i>Total Liabilities</i>	<u>\$ 602,073</u>	<u>\$ 699,594</u>	<u>\$ 548,527</u>	<u>\$ 753,140</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2014

	Balance As Restated 01-01-14	Additions	Reductions	Balance 12-31-14
<u>Insurance Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 1,105	\$ 415	\$ 396	\$ 1,124
<i>Total Assets</i>	<u>\$ 1,105</u>	<u>\$ 415</u>	<u>\$ 396</u>	<u>\$ 1,124</u>
Liabilities:				
Deposits Held and Due to Others	\$ 1,105	\$ 415	\$ 396	\$ 1,124
<i>Total Liabilities</i>	<u>\$ 1,105</u>	<u>\$ 415</u>	<u>\$ 396</u>	<u>\$ 1,124</u>
<u>Payroll Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 22,970,917	\$ 22,970,917	\$ -
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 22,970,917</u>	<u>\$ 22,970,917</u>	<u>\$ -</u>
Liabilities:				
Intergovernmental Payable	\$ -	\$ 22,970,917	\$ 22,970,917	\$ -
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 22,970,917</u>	<u>\$ 22,970,917</u>	<u>\$ -</u>
<u>County Court Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 253,587	\$ 8,420,443	\$ 7,921,308	\$ 752,722
<i>Total Assets</i>	<u>\$ 253,587</u>	<u>\$ 8,420,443</u>	<u>\$ 7,921,308</u>	<u>\$ 752,722</u>
Liabilities:				
Interfund Payable	\$ -	\$ 895,843	\$ 895,843	\$ -
Intergovernmental Payable	22,466	6,312,036	6,260,883	73,619
Deposits Held and Due to Others	-	8,846	8,846	-
Undistributed Monies	231,121	1,203,718	755,736	679,103
<i>Total Liabilities</i>	<u>\$ 253,587</u>	<u>\$ 8,420,443</u>	<u>\$ 7,921,308</u>	<u>\$ 752,722</u>
<u>County Sheriff Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 20,840	\$ 1,852,661	\$ 1,797,004	\$ 76,497
<i>Total Assets</i>	<u>\$ 20,840</u>	<u>\$ 1,852,661</u>	<u>\$ 1,797,004</u>	<u>\$ 76,497</u>
Liabilities:				
Interfund Payable	\$ -	\$ 422,950	\$ 422,950	\$ -
Intergovernmental Payable	-	200,293	200,293	-
Deposits Held and Due to Others	20,840	1,229,418	1,173,761	76,497
<i>Total Liabilities</i>	<u>\$ 20,840</u>	<u>\$ 1,852,661</u>	<u>\$ 1,797,004</u>	<u>\$ 76,497</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2014

	Balance As Restated 01-01-14	Additions	Reductions	Balance 12-31-14
<u>State Fees Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 43,664	\$ 175,003	\$ 177,349	\$ 41,318
Cash and Cash Equivalents in Segregated Accounts	9	-	9	-
<i>Total Assets</i>	<u>\$ 43,673</u>	<u>\$ 175,003</u>	<u>\$ 177,358</u>	<u>\$ 41,318</u>
Liabilities:				
Intergovernmental Payable	\$ 43,673	\$ 175,003	\$ 177,358	\$ 41,318
<i>Total Liabilities</i>	<u>\$ 43,673</u>	<u>\$ 175,003</u>	<u>\$ 177,358</u>	<u>\$ 41,318</u>
<u>Regional Planning Commission</u>				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 85,000	\$ 85,000	\$ -
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ -</u>
Liabilities:				
Intergovernmental Payable	\$ -	\$ 85,000	\$ 85,000	\$ -
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ -</u>
<u>Athens County Recycling</u>				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 684,742	\$ 649,011	\$ 35,731
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 684,742</u>	<u>\$ 649,011</u>	<u>\$ 35,731</u>
Liabilities:				
Intergovernmental Payable	\$ -	\$ 684,742	\$ 649,011	\$ 35,731
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 684,742</u>	<u>\$ 649,011</u>	<u>\$ 35,731</u>
<u>Total All Agency Funds</u>				
Assets:				
Cash and Cash Equivalents	\$ 8,805,777	\$ 91,908,121	\$ 91,767,461	\$ 8,946,437
Cash and Cash Equivalents in Segregated Accounts	350,400	10,372,822	9,809,601	913,621
Property Taxes Receivable	41,402,251	44,545,977	41,402,251	44,545,977
Special Assessments Receivable	1,573,552	2,034,577	1,573,552	2,034,577
Intergovernmental Receivable	2,949,584	2,697,770	2,949,584	2,697,770
<i>Total Assets</i>	<u>\$ 55,081,564</u>	<u>\$ 151,559,267</u>	<u>\$ 147,502,449</u>	<u>\$ 59,138,382</u>
Liabilities:				
Interfund Payable	\$ -	\$ 1,318,793	\$ 1,318,793	\$ -
Intergovernmental Payable	54,828,498	147,798,077	144,244,917	58,381,658
Deposits Held and Due to Others	21,945	1,238,679	1,183,003	77,621
Undistributed Monies	231,121	1,203,718	755,736	679,103
<i>Total Liabilities</i>	<u>\$ 55,081,564</u>	<u>\$ 151,559,267</u>	<u>\$ 147,502,449</u>	<u>\$ 59,138,382</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.

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These tables contain trend information to help the reader understand how the county financial position has changed over time.

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These tables contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant sources of property tax revenue.

Debt Capacity 9-13

These tables present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Economic and Demographic Information 14-15

These tables offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitate comparisons of financial information over time and among governments.

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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.

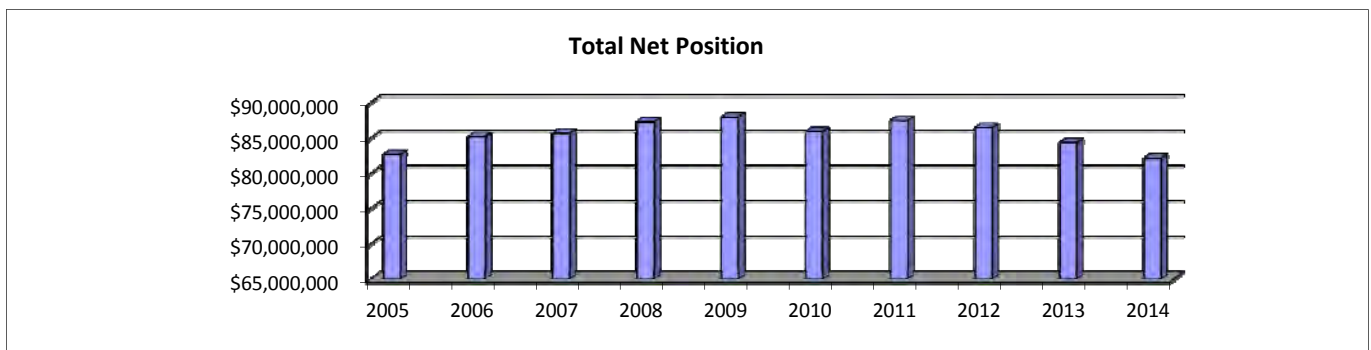
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These tables contain information on property and sales tax as well as receipts for the State Government for the County and its subdivisions.

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year.

Table 1
Athens County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2005	2006	2007	2008
Governmental Activities				
Net Investment in Capital Assets	\$ 63,158,311	\$ 60,649,509	\$ 61,794,139	\$ 62,286,165
Restricted for:				
Job and Family Services	835,778	1,196,393	449,612	638,956
Road and Bridge Services	2,349,245	2,238,164	2,078,112	2,035,449
Children Services	478,529	2,376,985	3,087,035	3,860,714
Developmental Disabilities Services	4,041,226	5,056,746	5,487,011	5,554,745
Ambulance Services	1,431,930	1,232,331	1,259,398	1,034,351
Capital Projects	130,072	2,245,103	754,959	439,007
Debt Service	914,000	-	-	-
General Government:				
Legislative and Executive	786,322	680,517	687,169	650,146
Judicial	285,047	264,004	171,521	154,839
Public Safety	873,488	1,178,422	1,382,146	1,639,561
Public Works	367,289	107,149	253,286	137,354
Health	558,797	642,111	713,065	828,538
Human Services	733,779	505,906	446,866	771,405
Consevation and Recreation	990	990	990	990
Economic Development and Assistance	1,144,836	947,457	874,797	905,489
Unrestricted (Deficit)	<u>(1,975,578)</u>	<u>(371,042)</u>	<u>366,816</u>	<u>476,300</u>
Total Governmental Activities Net Position	<u>76,114,061</u>	<u>78,950,745</u>	<u>79,806,922</u>	<u>81,414,009</u>
Business-Type Activities				
Net Investment in Capital Assets	4,502,072	4,301,307	4,145,345	4,019,407
Unrestricted (Deficit)	<u>2,020,101</u>	<u>1,897,433</u>	<u>1,719,978</u>	<u>1,842,944</u>
Total Business-Type Activities Net Position	<u>6,522,173</u>	<u>6,198,740</u>	<u>5,865,323</u>	<u>5,862,351</u>
Primary Government				
Net Investment in Capital Assets	67,660,383	64,950,816	65,939,484	66,305,572
Restricted	14,931,328	18,672,278	17,645,967	18,651,544
Unrestricted (Deficit)	44,523	1,526,391	2,086,794	2,319,244
Total Primary Government Net Position	<u>\$ 82,636,234</u>	<u>\$ 85,149,485</u>	<u>\$ 85,672,245</u>	<u>\$ 87,276,360</u>



2009	2010	2011	2012	2013	2014
\$ 61,155,336	\$ 60,017,787	\$ 58,927,403	\$ 57,263,128	\$ 55,619,382	\$ 53,441,637
796,720	728,301	754,825	695,224	652,291	1,148,680
2,609,225	2,812,526	2,678,368	3,155,856	2,875,047	2,687,027
4,672,808	5,142,144	5,659,919	4,164,009	3,786,610	2,404,039
6,113,671	5,287,357	4,872,193	5,290,013	4,451,033	4,375,035
923,167	633,101	1,390,658	1,831,956	1,676,085	1,790,519
377,431	383,892	1,483,892	1,930,692	2,028,740	3,009,321
-	-	-	-	-	-
778,790	841,048	1,098,062	866,346	854,022	811,022
295,585	136,868	232,445	247,103	225,914	230,180
1,674,412	1,742,657	1,809,236	1,765,184	2,084,375	1,986,114
148,989	226,519	517,323	609,096	626,762	665,768
871,600	896,073	979,354	1,045,127	1,077,607	1,155,073
1,015,282	661,828	567,168	755,410	874,715	844,977
990	990	8,738	7,191	8,636	45,345
809,442	668,945	632,456	632,481	617,840	614,015
(114,034)	226,785	212,352	684,030	1,469,666	1,712,858
<u>82,129,414</u>	<u>80,406,821</u>	<u>81,824,392</u>	<u>80,942,846</u>	<u>78,928,725</u>	<u>76,921,610</u>
3,894,126	3,808,111	3,672,521	3,599,584	3,573,885	3,733,659
<u>1,919,196</u>	<u>1,968,269</u>	<u>1,936,727</u>	<u>1,906,792</u>	<u>1,811,893</u>	<u>1,468,459</u>
<u>5,813,322</u>	<u>5,776,380</u>	<u>5,609,248</u>	<u>5,506,376</u>	<u>5,385,778</u>	<u>5,202,118</u>
65,049,462	63,825,898	62,599,924	60,862,712	59,193,267	57,175,296
21,088,112	20,162,249	22,684,637	22,995,688	21,839,677	21,767,115
1,805,162	1,911,643	2,149,079	2,590,822	3,281,559	3,181,317
<u>\$ 87,942,736</u>	<u>\$ 85,899,790</u>	<u>\$ 87,433,640</u>	<u>\$ 86,449,222</u>	<u>\$ 84,314,503</u>	<u>\$ 82,123,728</u>

Table 2
Athens County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2005	2006	2007	2008
Expenses				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$ 5,388,878	\$ 5,543,056	\$ 5,982,250	\$ 6,639,669
Judicial	2,396,367	2,460,980	2,548,986	2,401,481
Public Safety	4,078,211	4,453,898	4,404,178	4,733,771
Public Works	4,769,293	7,197,318	7,797,779	5,850,362
Health	2,440,297	2,397,445	2,110,528	2,413,340
Human Services	29,393,680	27,912,278	30,856,272	29,241,112
Conservation and Recreation	16,712	20,237	16,491	18,193
Economic Development and Assistance	34,636	213,883	263,447	46,794
Interest and Fiscal Charges	194,158	177,726	161,501	152,967
<i>Total Governmental Activities Expenses</i>	<u>48,712,232</u>	<u>50,376,821</u>	<u>54,141,432</u>	<u>51,497,689</u>
Business-Type Activities:				
Plains Sewer	293,350	394,998	388,319	262,550
Plains Water	562,006	631,246	893,549	564,917
Buchtel Sewer	215,254	211,952	214,681	207,878
Buchtel Water	106,472	104,303	95,700	115,974
Rural Solid Waste	38,356	15,168	-	-
Sheriff Academy Training	-	-	-	-
<i>Total Business-Type Activities Expenses</i>	<u>1,215,438</u>	<u>1,357,667</u>	<u>1,592,249</u>	<u>1,151,319</u>
<i>Total Primary Government Expenses</i>	49,927,670	51,734,488	55,733,681	52,649,008
Program Revenues				
Governmental Activities:				
Charges for Services:				
<i>General Government:</i>				
Legislative and Executive	2,006,968	2,344,739	2,378,552	2,333,795
Judicial	646,084	698,585	710,982	703,588
Public Safety	147,229	110,973	158,454	197,294
Public Works	59,060	60,937	51,151	39,058
Health	119,088	116,848	170,187	214,250
Human Services	1,168,019	1,639,925	1,284,239	1,323,756
Economic Development and Assistance	-	-	-	-
Operating Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	34,414	22,853	-	7,971
Judicial	78,411	37,720	39,712	59,712
Public Safety	416,956	401,872	273,519	392,775
Public Works	4,668,019	4,953,375	5,639,339	5,011,425
Health	205,763	223,240	233,678	310,804
Human Services	20,922,923	20,295,045	20,617,462	20,135,274
Conservation and Recreation	-	-	2,500	38,000
Economic Development and Assistance	-	-	212,859	65,842
Capital Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	638,468	-	-	-
Public Works	1,371,337	360,000	716,149	400,000
Health	96,225	-	-	-
Human Services	32,789	-	-	-
Conservation and Recreation	-	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>32,611,753</u>	<u>31,266,112</u>	<u>32,488,783</u>	<u>31,233,544</u>

	2009	2010	2011	2012	2013	2014
\$	6,166,888	\$ 6,438,731	\$ 6,074,175	\$6,297,223	\$ 6,815,779	\$ 7,128,301
	2,478,807	2,389,677	2,396,048	2,217,794	2,360,747	2,600,622
	5,378,212	5,628,032	5,428,563	5,704,335	5,524,967	6,283,229
	6,228,570	7,612,426	7,169,342	7,352,759	7,909,038	8,447,708
	2,770,554	2,849,492	3,382,609	3,506,433	3,688,881	3,880,851
	29,314,950	29,647,840	27,409,271	26,289,899	27,940,930	30,811,297
	16,769	15,349	8,464	134,111	15,010	39,529
	120,179	180,400	53,091	6,282	121,772	6,177
	121,227	101,649	85,518	68,425	45,795	40,793
	<u>52,596,156</u>	<u>54,863,596</u>	<u>52,007,081</u>	<u>51,577,261</u>	<u>54,422,919</u>	<u>59,238,507</u>
	342,729	322,503	343,497	398,860	356,053	360,555
	593,588	588,621	657,233	605,985	654,415	644,897
	183,122	184,257	192,089	195,880	237,493	247,148
	119,648	136,920	143,094	188,129	107,471	120,658
	-	-	-	-	-	-
	-	41,771	73,341	59,467	33,421	7,340
	<u>1,239,087</u>	<u>1,274,072</u>	<u>1,409,254</u>	<u>1,448,321</u>	<u>1,388,853</u>	<u>1,380,598</u>
	53,835,243	56,137,668	53,416,335	53,025,582	55,811,772	60,619,105
	2,212,028	2,355,292	2,282,095	2,266,957	2,256,302	2,288,243
	851,327	1,042,951	1,041,981	993,014	955,410	992,163
	212,821	244,226	255,323	259,138	327,138	310,209
	46,405	51,156	134,769	128,824	154,098	136,191
	219,087	209,963	2,068,072	1,847,655	1,295,700	1,747,596
	1,424,071	1,380,377	392,367	279,047	190,638	342,642
	371	-	-	-	-	-
	1,000	3,407	9,905	9,815	2,070	3,990
	36,983	45,757	51,697	73,075	63,267	85,668
	399,396	596,048	593,761	478,776	400,008	395,062
	4,769,105	5,547,173	5,297,881	5,148,124	4,877,211	4,996,640
	488,461	347,969	251,271	290,358	268,345	234,066
	20,115,922	17,679,964	18,359,824	16,541,028	16,964,281	19,627,600
	3,678	-	37,485	89,855	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	769,576	592,904	57,775	299,759	356,494	559,581
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	415,107	82,777
	<u>31,550,231</u>	<u>30,097,187</u>	<u>30,834,206</u>	<u>28,705,425</u>	<u>28,526,069</u>	<u>31,802,428</u>

Table 2
Athens County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2005	2006	2007	2008
Business-Type Activities:				
Charges for Services:				
Plains Sewer	354,023	289,803	359,179	315,759
Plains Water	522,000	488,880	597,114	560,132
Buchtel Sewer	153,276	141,228	153,186	129,810
Buchtel Water	127,414	150,390	130,488	108,449
Sheriff Academy Training	-	-	-	-
Capital Grants and Contributions:				
Plains Sewer	6,250	-	-	-
Total Business-Type Activities Program Revenues	1,162,963	1,070,301	1,239,967	1,114,150
Total Primary Government Program Revenues	33,774,716	32,336,413	33,728,750	32,347,694
Net (Expense) Revenue				
Governmental Activities	(16,100,479)	(19,110,709)	(21,652,649)	(20,264,145)
Business-Type Activities	(52,475)	(287,366)	(352,282)	(37,169)
Total Primary Government Net (Expense) Revenue	\$ (16,152,954)	\$ (19,398,075)	\$ (22,004,931)	\$ (20,301,314)
General Revenues and Other Change in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	1,576,711	1,707,035	1,726,933	1,708,989
Children Services	2,105,790	3,285,661	3,365,553	3,253,291
ACBDD	3,366,791	4,159,084	4,251,531	4,105,214
Ambulance Service	1,460,817	1,492,876	1,522,723	1,466,651
Other Purposes	590,976	610,579	615,325	592,936
Sales Tax Levied for:				
General Fund	4,647,237	4,796,329	5,000,554	5,087,287
911 Emergency Communications	1,161,202	1,198,886	1,249,743	1,271,502
Grants and Entitlements				
not restricted to Specific Programs	1,770,037	1,805,094	1,739,663	1,970,699
Investment Earnings	627,608	1,297,166	1,607,194	1,184,704
Gain on Sale of Capital Assets	-	1,459,563	60,737	-
Miscellaneous	2,160,683	1,494,405	1,368,870	1,229,959
Transfers	(3,529)	-	-	-
Total Governmental Activities	19,464,323	23,306,678	22,508,826	21,871,232
Business-Type Activities:				
Investment Earnings	369	421	388	235
Miscellaneous	22,078	19,035	18,477	33,962
Transfers	3,529	-	-	-
Total Business-Type Activities	25,976	19,456	18,865	34,197
Total Primary Government	19,490,299	23,326,134	22,527,691	21,905,429
Change in Net Position				
Governmental Activities	\$3,363,844	\$4,195,969	\$856,177	\$1,607,087
Business-Type Activities	(26,499)	(267,910)	(333,417)	(2,972)
Total Primary Government Change in Net Position	\$3,337,345	\$3,928,059	\$522,760	\$1,604,115

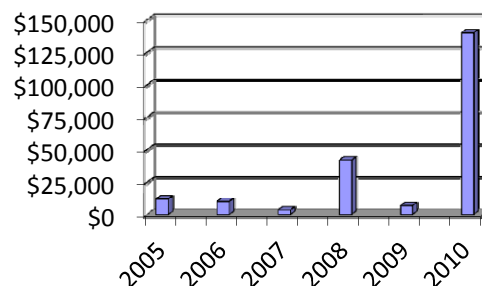
2009	2010	2011	2012	2013	2014
325,985	319,429	307,499	335,963	308,925	327,277
586,164	593,651	581,772	639,759	579,582	612,294
166,837	165,617	172,844	165,544	184,331	157,353
89,406	84,663	85,348	81,820	113,782	84,509
-	45,825	75,400	64,129	40,794	-
-	-	-	-	-	-
<u>1,168,392</u>	<u>1,209,185</u>	<u>1,222,863</u>	<u>1,287,215</u>	<u>1,227,414</u>	<u>1,181,433</u>
31,265,579	32,043,391	29,928,288	29,992,640	29,753,483	32,983,861
(21,045,925)	(24,766,409)	(21,172,875)	(22,871,836)	(25,896,850)	(27,436,079)
(70,695)	(64,887)	(186,391)	(161,106)	(161,439)	(199,165)
<u>\$ (21,116,620)</u>	<u>\$ (24,831,296)</u>	<u>\$ (21,359,266)</u>	<u>\$ (23,032,942)</u>	<u>\$ (26,058,289)</u>	<u>\$ (27,635,244)</u>
1,914,319	1,945,629	1,933,390	1,937,661	1,951,706	1,978,623
3,248,483	3,325,091	3,294,170	2,749,746	3,351,573	3,136,743
4,097,817	4,236,081	4,574,895	4,192,444	4,265,243	4,685,785
1,462,543	1,498,510	1,494,151	1,506,186	1,773,267	1,781,509
590,317	834,023	813,351	818,547	827,089	834,986
5,131,814	5,388,914	5,448,465	5,821,327	5,990,743	6,380,319
1,281,712	1,347,056	1,361,596	1,513,874	1,497,493	1,594,798
1,785,484	1,930,095	1,685,037	1,507,284	2,235,984	1,991,287
720,993	802,564	173,564	201,100	112,432	147,464
-	-	-	-	-	-
1,527,849	1,637,750	1,811,827	1,936,902	1,877,199	2,897,450
-	-	-	-	-	-
<u>21,761,331</u>	<u>22,945,713</u>	<u>22,590,446</u>	<u>22,185,071</u>	<u>23,882,729</u>	<u>25,428,964</u>
74	50	40	26	20	17
21,592	27,895	19,219	55,291	39,473	15,488
-	-	-	-	-	-
<u>21,666</u>	<u>27,945</u>	<u>19,259</u>	<u>55,317</u>	<u>39,493</u>	<u>15,505</u>
<u>21,782,997</u>	<u>22,973,658</u>	<u>22,609,705</u>	<u>22,240,388</u>	<u>23,922,222</u>	<u>25,444,469</u>
\$715,406	(\$1,820,696)	\$1,417,571	(686,765)	(2,014,121)	(\$2,007,115)
(49,029)	(36,942)	(167,132)	(105,789)	(121,946)	(183,660)
<u>\$666,377</u>	<u>(\$1,857,638)</u>	<u>\$1,250,439</u>	<u>(\$792,554)</u>	<u>(\$2,136,067)</u>	<u>(\$2,190,775)</u>

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

	2005	2006	2007	2008
General Fund				
Reserved	\$ 12,101	\$ 10,270	\$ 3,773	\$ 42,026
Unreserved	2,154,967	2,687,017	3,507,137	3,276,213
Nonspendable	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<i>Total General Fund</i>	<u>2,167,068</u>	<u>2,697,287</u>	<u>3,510,910</u>	<u>3,318,239</u>
All Other Governmental Funds				
Reserved	745,044	880,531	741,462	595,560
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	11,202,773	14,058,916	15,442,758	15,777,513
Debt Service Funds	8,255	7,224	7,249	7,266
Capital Projects Funds	129,838	2,243,752	731,174	439,007
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<i>Total All Other Governmental Funds</i>	<u>12,085,910</u>	<u>17,190,423</u>	<u>16,922,643</u>	<u>16,819,346</u>
<i>Total Governmental Funds</i>	<u>\$ 14,252,978</u>	<u>\$ 19,887,710</u>	<u>\$ 20,433,553</u>	<u>\$ 20,137,585</u>

Note: The provisions of the Governmental Accounting Standards Board (GASB) Statement No. 54 were adopted in calendar year 2011. The standard replaces the previous reserved and unreserved fund balance categories with the following five fund balance classifications: nonspendable, restricted, committed, assigned, and unassigned fund balance.

General Fund Reserved



2009	2010	2011	2012	2013	2014
\$ 7,037	\$ 140,018	\$ -	\$ -	\$ -	\$ -
2,663,058	2,440,631	-	-	-	-
-	-	244,308	218,988	208,930	215,489
-	-	865,461	1,185,752	1,179,242	1,294,158
-	-	1,100,834	1,341,484	1,648,139	1,933,397
<u>2,670,095</u>	<u>2,580,649</u>	<u>2,210,603</u>	<u>2,746,224</u>	<u>3,036,311</u>	<u>3,443,044</u>
510,593	533,931	-	-	-	-
18,495,623	17,380,905	-	-	-	-
7,272	7,276	-	-	-	-
377,431	383,892	-	-	-	-
-	-	380,830	628,507	796,385	676,385
-	-	19,174,820	18,190,742	16,688,377	15,681,321
-	-	50,358	36,867	43,523	41,768
-	-	1,455,786	1,902,586	2,000,634	2,981,925
-	-	(12,422)	(69,040)	(36,449)	(555,942)
<u>19,390,919</u>	<u>18,306,004</u>	<u>21,049,372</u>	<u>20,689,662</u>	<u>19,492,470</u>	<u>18,825,457</u>
<u>\$ 22,061,014</u>	<u>\$ 20,886,653</u>	<u>\$ 23,259,975</u>	<u>\$ 23,435,886</u>	<u>\$ 22,528,781</u>	<u>\$ 22,268,501</u>

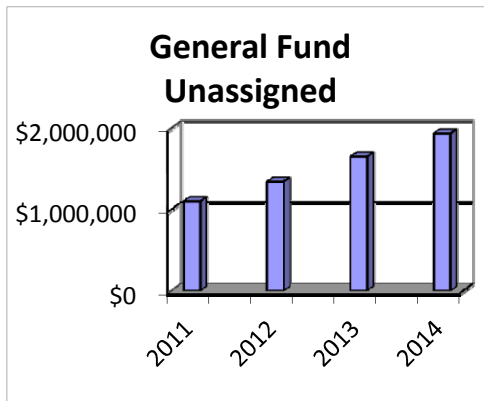
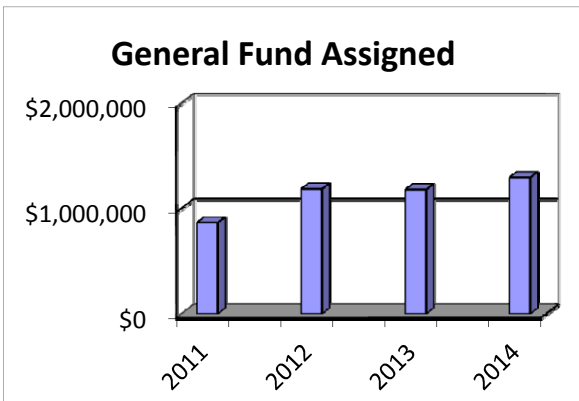
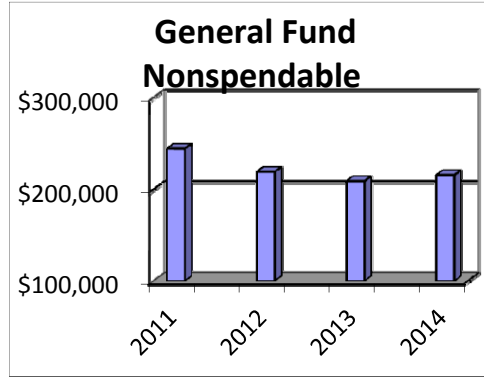
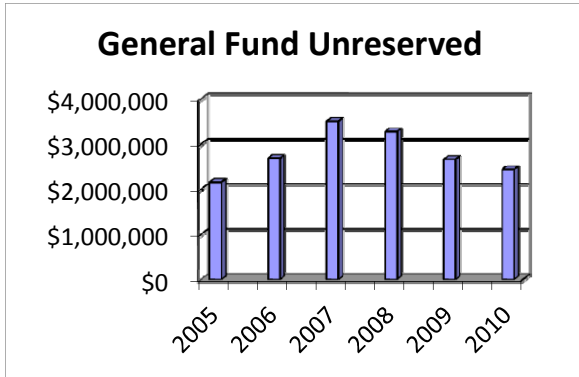


Table 4
Athens County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2005	2006	2007	2008
Revenues				
Property Taxes	\$ 8,971,221	\$ 11,306,421	\$ 11,443,813	\$ 11,145,966
Sales Tax	5,808,439	5,995,215	6,250,297	6,358,789
Intergovernmental	30,529,026	28,406,355	29,615,981	27,666,853
Charges for Services	3,801,085	4,612,767	4,390,648	4,441,766
Licenses and Permits	111,703	108,142	142,145	155,708
Fines and Forfeitures	227,476	255,263	220,772	214,267
Interest	621,232	1,286,644	1,595,741	1,179,206
Other Revenues	2,188,579	1,494,386	1,353,714	1,229,484
Total Revenues	52,258,761	53,465,193	55,013,111	52,392,039
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	5,571,186	5,458,138	5,904,759	6,185,898
Judicial	2,399,131	2,498,177	2,517,781	2,482,446
Public Safety	4,806,045	4,326,953	4,391,001	4,708,679
Public Works	4,994,639	5,680,193	5,876,922	5,365,178
Health	2,263,266	2,567,125	2,235,215	2,693,208
Human Services	28,771,969	27,867,281	30,242,028	29,598,522
Conservation and Recreation	7,751	12,384	7,783	47,391
Economic Development and Assistance	34,636	213,883	263,447	46,794
Capital Outlay	896,122	823,174	2,639,293	965,952
<i>Debt Service:</i>				
Principal Retirement	462,556	471,985	572,853	469,250
Interest and Fiscal Charges	192,053	179,567	166,391	154,985
Total Expenditures	50,399,354	50,098,860	54,817,473	52,718,303
Excess of Revenues Over (Under) Expenditures	1,859,407	3,366,333	195,638	(326,264)
<u>Other Financing Sources (Uses):</u>				
Sale of Capital Assets	2,830	2,301,400	133,470	2,240
Proceeds of Bonds	-	-	-	-
Proceeds from Issuance of Notes	914,000	-	-	-
Proceeds from Premium on Notes	12,529	-	-	-
Proceeds of Capital Leases	143,896	-	216,735	28,056
Transfers - In	1,184,866	1,650,378	1,649,438	1,831,700
Transfers - Out	(1,188,395)	(1,650,378)	(1,649,438)	(1,831,700)
Total Other Sources (Uses)	1,069,726	2,301,400	350,205	30,296
Net Change in Fund Balances	\$ 2,929,133	\$ 5,667,733	\$ 545,843	\$ (295,968)
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	1.45%	1.38%	1.47%	1.27%

2009	2010	2011	2012	2013	2014
\$ 11,197,717	\$ 11,693,835	\$ 12,085,653	\$ 11,162,802	\$ 12,146,623	\$ 12,191,171
6,413,526	6,735,970	6,810,061	7,335,201	7,488,236	7,975,117
28,706,773	26,543,702	26,633,042	24,087,442	25,397,276	28,105,332
4,549,722	4,772,951	5,650,053	5,256,921	4,824,314	5,297,497
165,935	152,889	168,265	160,270	166,477	180,861
250,453	358,125	356,289	357,444	285,240	338,686
720,332	802,329	173,415	200,907	112,338	147,396
1,527,849	1,202,350	1,384,143	1,715,132	1,713,654	2,412,740
53,532,307	52,262,151	53,260,921	50,276,119	52,134,158	56,648,800
5,905,164	6,058,987	5,771,779	6,032,282	6,516,743	6,482,015
2,485,919	2,581,531	2,387,848	2,226,535	2,341,975	2,572,206
5,176,314	5,627,638	5,528,198	5,723,483	5,579,749	6,523,846
4,580,965	5,615,145	5,490,075	5,159,020	5,485,836	6,711,058
2,708,952	2,898,067	3,398,529	3,647,196	3,992,502	4,111,710
29,161,984	29,373,095	27,645,287	26,258,264	27,646,380	30,185,727
7,016	5,596	52,129	141,761	420,364	28,091
120,179	180,400	53,091	6,282	121,772	6,177
881,152	636,443	57,775	302,959	658,446	1,276,483
505,173	489,219	521,871	533,801	188,983	368,026
122,899	103,367	87,305	70,278	46,422	41,419
51,655,717	53,569,488	50,993,887	50,101,861	52,999,172	58,306,758
1,876,590	(1,307,337)	2,267,034	174,258	(865,014)	(1,657,958)
2,090	553	750	1,653	211	43,615
-	-	24,995	-	-	358,007
-	-	-	-	-	21,000
-	-	-	-	-	-
44,748	94,417	81,687	-	54,443	975,056
1,135,066	1,129,619	2,080,723	1,427,698	1,054,239	1,886,030
(1,135,066)	(1,129,619)	(2,080,723)	(1,427,698)	(1,054,239)	(1,886,030)
46,838	94,970	107,432	1,653	54,654	1,397,678
\$ 1,923,428	\$ (1,212,367)	\$ 2,374,466	\$ 175,911	\$ (810,360)	\$ (260,280)
1.28%	1.16%	1.26%	1.27%	0.47%	0.75%

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

Collection Year	Real Estate				Tangible Personal Property				Total				Ratio of		
	Assessed Value		Estimated Actual Value		Public Utility		General Business		Assessed Value		Estimated Actual Value		Total Estimated Actual Value	Total Assessed Value To Actual Value	Average Tax Rate
	Residential/Agricultural	Commercial/Industrial/PU			Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value			
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%	\$ 15.61				
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%	15.48				
2007	559,722,860	149,288,760	2,025,646,198	81,987,560	234,238,459	16,958,075	67,832,300	807,957,255	2,327,716,957	34.71%	17.36				
2008	571,790,910	151,602,960	2,066,736,287	77,165,970	220,463,176	11,967,974	47,871,896	812,527,814	2,335,071,359	34.80%	17.36				
2009	652,144,310	188,503,680	2,401,731,307	77,881,300	222,506,874	2,946,570	11,786,280	921,475,860	2,636,024,461	34.96%	17.36				
2010	655,928,350	189,355,330	2,414,975,474	82,491,110	235,677,101	1,424,070	5,696,280	929,198,860	2,656,348,855	34.98%	15.97				
2011	657,867,710	187,291,290	2,414,619,263	85,591,790	244,535,744	-	-	930,750,790	2,659,155,007	35.00%	16.42				
2012	658,287,200	185,481,690	2,410,647,719	87,755,370	250,717,092	-	-	931,524,260	2,661,364,811	35.00%	17.06				
2013	662,155,480	188,831,090	2,431,268,630	88,325,970	252,347,296	-	-	939,312,540	2,683,615,926	35.00%	15.92				
2014	664,440,320	192,142,870	2,447,258,174	93,840,900	268,103,451	-	-	950,424,090	2,715,361,625	35.00%	17.09				

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<u>Townships</u>										
Athens	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Alexander	5.00	5.00	5.00	5.00	5.00	5.00	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	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Carthage	5.70	5.70	5.70	8.70	8.70	8.70	8.70	8.70	9.30	9.30
Dover	11.20	11.20	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
Lee	5.30	5.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Lodi	9.30	9.30	9.30	9.30	9.30	10.30	11.05	11.05	11.05	11.05
Rome	11.70	11.70	11.70	15.99	15.99	15.99	15.99	15.99	13.90	13.90
Troy	6.00	6.00	6.00	6.00	6.00	5.50	6.20	6.20	6.20	6.20
Trimble	6.40	6.40	6.40	6.40	6.70	6.20	6.20	6.20	6.20	6.20
Waterloo	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
York	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	8.85
<u>School Districts</u>										
Alexander Local	38.76	38.76	38.76	38.76	37.47	37.27	37.21	37.16	37.00	35.70
Trimble Local	32.92	32.92	32.92	31.77	29.47	29.52	29.45	29.48	29.42	28.57
Warren Local	35.40	34.60	34.60	34.50	35.08	35.08	34.73	34.97	34.85	34.24
Athens City	69.78	69.49	69.52	63.76	61.72	61.70	61.68	61.76	62.04	62.87
Federal Hocking Local	34.00	34.00	30.30	30.30	30.08	30.08	30.01	29.99	29.99	29.84
Nelsonville-York City	34.40	34.44	34.44	34.44	34.44	34.40	34.40	34.30	33.53	30.79
<u>Joint Vocational Schools</u>										
Tri-County	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Washington County	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<u>Cities</u>										
Athens	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Nelsonville	10.80	10.80	10.80	9.00	9.00	9.00	9.00	9.00	9.00	9.00
<u>Villages</u>										
Albany	8.00	8.50	8.50	8.50	7.50	9.00	9.00	9.00	9.00	9.00
Amesville	18.50	18.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
Chauncey	7.90	2.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Coolville	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	2.90	2.90
Glouster	13.20	13.20	13.20	13.20	13.20	13.20	16.20	16.20	16.20	16.20
Jacksonville	16.30	19.50	19.50	19.50	19.50	19.50	19.50	19.50	24.80	24.80
Trimble	20.70	20.70	16.10	16.10	13.90	13.90	13.90	13.90	13.90	13.90
Buchtel	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
<u>Special Districts</u>										
The Plains Fire	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Unvoted Millage										
General Fund	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Voted Millage - by levy										
2005, 2010 T.B. Hospital - 5 Years										
Residential/Agricultural Real	0.19	0.17	0.17	0.17	0.15	0.15	0.15	0.15	0.15	0.15
Commercial/Industrial and P.U. Real	0.23	0.21	0.22	0.22	0.18	0.18	0.18	0.18	0.19	0.19
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
2002, 2007, 2012 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.62	0.57	0.57	0.57	0.51	0.51	0.51	0.51	0.51	0.51
Commercial/Industrial and P.U. Real	0.68	0.64	0.65	0.65	0.54	0.55	0.55	0.56	0.56	0.56
General Business and P.U. Personal	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
2009, 2014 Senior Citizens - 5 Years										
Residential/Agricultural Real						0.25	0.25	0.25	0.25	0.25
Commercial/Industrial and P.U. Real						0.25	0.25	0.25	0.25	0.25
General Business and P.U. Personal						0.25	0.25	0.25	0.25	0.25
1997, 2005 Children Services - 10 Years										
Residential/Agricultural Real	1.11	2.74	2.74	2.74	2.43	2.44	2.44	2.45	2.45	2.46
Commercial/Industrial and P.U. Real	1.28	2.81	2.87	2.88	2.36	2.43	2.44	2.47	2.48	2.48
General Business and P.U. Personal	1.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2000, 2010 Children Services - 10 Years										
Residential/Agricultural Real	1.66	1.52	1.51	1.51	1.34	1.35	1.35	0.67	1.36	1.02
Commercial/Industrial and P.U. Real	1.82	1.70	1.74	1.75	1.43	1.47	1.48	0.75	1.50	1.13
General Business and P.U. Personal	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	2.00	1.50
1977 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	0.24									
Commercial/Industrial and P.U. Real	0.36									
General Business and P.U. Personal	1.00									
2001 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.49	1.36	1.36	1.37	1.21	1.21	1.21	1.22	1.22	1.22
Commercial/Industrial and P.U. Real	1.64	1.53	1.56	1.57	1.29	1.33	1.33	1.34	1.35	1.35
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 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.16	2.61	2.61	2.60	2.31	2.31	2.32	2.33	2.33	2.34
Commercial/Industrial and P.U. Real	1.39	2.67	2.72	2.74	2.24	2.31	2.32	2.34	2.36	2.36
General Business and P.U. Personal	1.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85
2002, 2010 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.50	1.37	1.37	1.37	1.21	1.21	1.80	1.30	1.30	1.55
Commercial/Industrial and P.U. Real	1.64	1.53	1.56	1.57	1.29	1.33	1.80	1.30	1.30	1.55
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.30	1.30	1.55
2004, 2009, 2014 EMS - 5 Years										
Residential/Agricultural Real	0.37	0.34	0.34	0.34	0.30	0.30	0.30	0.30	0.30	0.30
Commercial/Industrial and P.U. Real	0.43	0.40	0.41	0.41	0.33	0.35	0.35	0.35	0.35	0.35
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
2000, 2005, 2010 EMS - 5 Years										
Residential/Agricultural Real	0.83	0.76	0.76	0.76	0.67	0.67	0.67	0.68	0.68	0.68
Commercial/Industrial and P.U. Real	0.91	0.85	0.87	0.87	0.71	0.74	0.74	0.75	0.75	0.75
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
2002, 2007, 2012 EMS - 5 Years										
Residential/Agricultural Real	0.83	0.76	0.76	0.76	0.67	0.67	0.68	0.69	1.00	1.00
Commercial/Industrial and P.U. Real	0.91	0.85	0.87	0.87	0.71	0.74	0.74	0.75	1.00	1.00
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)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Voted Millage - by levy										
1997, 2007 Health - 10 Years										
Residential/Agricultural Real	0.22	0.20	0.20	0.30	0.27	0.27	0.27	0.27	0.27	0.27
Commercial/Industrial and P.U. Real	0.25	0.24	0.24	0.30	0.25	0.25	0.25	0.26	0.26	0.26
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1999, 2009 Health - 10 Years										
Residential/Agricultural Real	0.22	0.20	0.20	0.20	0.18	0.30	0.30	0.30	0.30	0.30
Commercial/Industrial and P.U. Real	0.25	0.24	0.24	0.25	0.20	0.30	0.30	0.30	0.30	0.30
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
2000, 2010 Health - 10 Years										
Residential/Agricultural Real	0.33	0.30	0.30	0.30	0.27	0.27	0.40	0.40	0.40	0.40
Commercial/Industrial and P.U. Real	0.36	0.34	0.35	0.35	0.29	0.29	0.40	0.40	0.40	0.40
General Business and P.U. Personal	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
2002, 2012 317 Board - 10 Years										
Residential/Agricultural Real	0.85	0.81	0.80	0.77	0.72	0.72	0.71	0.72	1.00	1.00
Commercial/Industrial and P.U. Real	0.91	0.87	0.89	0.87	0.76	0.77	0.77	0.78	1.00	1.00
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
1998, 2008 317 Board - 10 Years										
Residential/Agricultural Real	0.70	0.67	0.66	0.63	0.94	0.94	0.93	0.94	0.94	0.95
Commercial/Industrial and P.U. Real	0.84	0.80	0.82	0.81	0.87	0.88	0.88	0.90	0.90	0.90
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
Total Voted Millage - By Type of Property										
Residential/Agricultural Real	12.32	14.38	14.35	14.39	13.18	13.57	14.29	13.18	14.46	14.40
Commercial/Industrial and P.U. Real	13.90	15.68	16.01	16.11	13.45	14.17	14.78	13.68	14.95	14.83
General Business and P.U. Personal	16.50	18.00	18.00	18.00	18.00	18.25	18.25	16.75	17.75	17.50
Total Millage - By Type of Property										
Residential/Agricultural Real	14.62	16.68	16.65	16.69	15.48	15.87	16.59	15.48	16.76	16.70
Commercial/Industrial and P.U. Real	16.20	17.98	18.31	18.41	15.75	16.47	17.08	15.98	17.25	17.13
General Business and P.U. Personal	18.80	20.30	20.30	20.30	20.30	20.55	20.55	19.05	20.05	19.80

Table 7 A
Athens County, Ohio
Principal Taxpayers
Real Estate Tax
January 1, 2013 and January 1, 2004

		January 1, 2013	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	Assessed Value	Percent of Real Property Assessed Value
CPP Athens I LLC	Apartments	\$ 8,995,820	1.05%
Ohio University	Retail Shopping	8,992,970	1.05%
Coates Run Property LL LLC	Apartments	4,841,540	0.57%
Athens Health Realty LLC	Nursing Home	4,387,960	0.51%
Holzer Health System	Clinic	3,719,890	0.43%
Sheltering Arms Hospital	Hospital	2,803,250	0.33%
Hayes Cornwell, LTD.	Apartments	2,438,560	0.29%
McCoady Properties LTD	Retail Shopping/Apartments	2,248,400	0.26%
Inn-Ohio of Athens, Inc	Hotel/Motel	2,226,160	0.26%
Diversified Properties	Apartments	2,063,290	0.24%
Total Top Ten		42,717,840	4.99%
Total All Others		813,865,350	95.01%
Total Assessed Value		\$ 856,583,190	100.00%

		January 1, 2004	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	Assessed Value	Percent of Real Property Assessed Value
Ohio University (Athens Mall)	Retail Shopping	\$ 6,447,849	1.02%
AAC Athens LLC	Apartments	3,948,830	0.62%
Random Properties Acquisitions	Retail Shopping	2,977,850	0.47%
Continental 72 Fund LLC	Retail Shopping	2,465,440	0.39%
Scott RML Co. (McBee Systems, Inc.)	Printing & Binding	2,071,910	0.33%
Inn-Ohio of Athens Inc.	Hotel/Motel	1,903,740	0.30%
McCoady Properties LTD.	Apartments	1,850,044	0.29%
The President and Trustee of the Ohio University (Bromley Hall)	Apartments	1,611,589	0.25%
Athens City	Parking Garage, etc.	1,598,419	0.25%
Cornwell R. Leslie	Retail Shopping	1,446,179	0.23%
Total Top Ten		26,321,850	4.15%
Total All Others		608,063,430	95.85%
Total Assessed Value		\$ 634,385,280	100.00%

Real property taxes paid in 2014 are based on January 1, 2013 values.

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

Source: Athens County Auditor

Table 7 B
Athens County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
December 31, 2013 and December 31, 2004

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2013	
		Assessed <u>Value</u>	Percent of Public Utility <u>Assessed Value</u>
Ohio Power Co.	Electric	\$ 44,795,570	47.73%
Texas Eastern Transmission Corp	Natural Gas	23,195,770	24.72%
Tennessee Gas Pipeline	Natural Gas	10,476,430	11.16%
Columbia Gas of Ohio Inc.	Natural Gas	6,867,700	7.32%
Columbia Gas Transmission Corp	Natural Gas	2,858,690	3.05%
Buckeye Rural Electric Co. Inc	Electric	2,534,710	2.70%
Columbus Southern Power Company	Electric	1,920,950	2.05%
Washington Electric CO OP Inc.	Electric	781,100	0.83%
General Electric Capital Commercial Inc.	Electric	177,300	0.19%
BLX 13, Inc.	Natural Gas	100,650	0.11%
Total Top Ten		93,708,870	99.86%
Total All Others		132,030	0.14%
Total Assessed Value		\$ 93,840,900	100.00%

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2004	
		Assessed <u>Value</u>	Percent of Public Utility <u>Assessed Value</u>
Columbus Southern Power Company	Electric	\$ 32,224,660	39.85%
Texas Eastern Transmission Corp	Natural Gas	24,136,650	29.85%
Tennessee Gas Pipeline	Natural Gas	6,383,880	7.90%
Verizon North Inc.	Communications	6,059,640	7.49%
Columbia Gas Transmission Corp	Natural Gas	1,995,860	2.47%
Columbia Gas of Ohio Inc.	Natural Gas	1,830,010	2.26%
Ohio Telephone & Telegraph Co.	Communications	1,663,390	2.06%
Norfolk Southern	Transportation	1,167,100	1.44%
Horizon Personal Communication Inc	Communications	944,330	1.17%
Western Reserve Telephone	Communications	689,710	0.85%
Total Top Ten		77,095,230	95.34%
Total All Others		3,765,110	4.66%
Total Assessed Value		\$ 80,860,340	100.00%

Public utility tangible personal property tax paid in 2014 is based on values listed on December 31, 2013.
Public utility tangible personal property tax paid in 2005 is based on values listed on December 31, 2004.

Source: Athens County Auditor

Table 8
Athens County, Ohio
Real Property Tax Levies and Collections (1)
Last Ten Years

Collection Year	Current Tax Levy	Current Tax Collections	Percent Collected	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Collection To Current Tax Levy	Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes To Current Tax Levy
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%
2007	46,866,406	44,370,240	94.67%	2,520,786	46,891,026	100.05%	4,621,440	9.86%
2008	46,230,481	43,781,124	94.70%	2,504,494	46,285,618	100.12%	4,642,003	10.04%
2009	49,246,866	46,390,605	94.20%	2,526,626	48,917,231	99.33%	5,310,025	10.78%
2010	50,769,784	47,925,115	94.40%	2,718,556	50,643,671	99.75%	5,915,835	11.65%
2011	51,693,727	48,842,695	94.48%	2,529,556	51,372,251	99.38%	6,227,285	12.05%
2012	51,064,227	48,201,972	94.39%	2,731,036	50,933,008	99.74%	6,876,743	13.47%
2013	52,822,370	50,110,749	94.87%	2,729,881	52,840,630	100.03%	7,129,835	13.50%
2014	53,499,421	50,777,399	94.91%	2,780,098	53,557,497	100.11%	7,224,659	13.50%

Source: Athens County Auditor

(1) Includes Homestead & Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenue.

1(2) In Ohio, delinquent taxes collected each year are not reported individually back to the tax year in which they became delinquent. Per the Ohio Revised Code, any delinquent taxes collected are distributed based on current levy percentages.

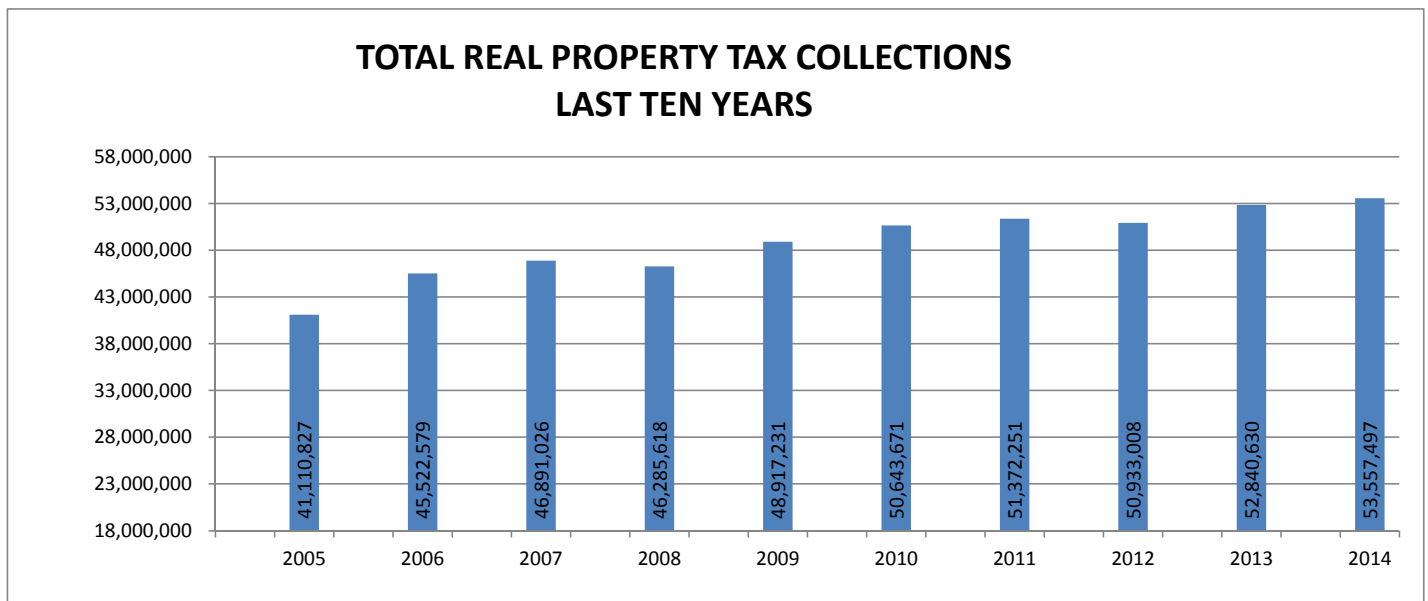


Table 9
Athens County, Ohio
Ratio of Outstanding Debt By Type
Last Ten Years

Year	Governmental Activities				Business-Type Activities				Total Primary Government	Percentage of Estimated Actual Value	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Sales Tax Notes	OWDA Loans	Capital Leases	General Obligation Bonds	Revenue Anticipation Bonds	OWDA Loans	Rural Development (FmHA) Loans				
2005	\$ 2,230,000	\$ 914,000	\$ 910,069	\$ 97,961	\$ 118,800	\$ 605,600	\$ 608,437	\$ 43,300	\$ 5,528,167	0.252%	0.406%	\$ 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%	0.361%	81.27
2007	1,560,000	854,000	766,682	143,246	116,100	592,000	569,151	39,200	4,640,379	0.199%	0.321%	73.34
2008	1,275,000	821,000	690,258	96,475	114,700	584,800	547,856	37,000	4,167,089	0.178%	0.264%	65.88
2009	975,000	787,000	610,498	49,810	113,200	577,200	525,373	34,700	3,672,781	0.139%	0.224%	58.27
2010	665,000	752,000	527,255	83,251	111,600	569,200	501,632	32,300	3,242,238	0.122%	0.192%	50.05
2011	361,384	715,000	440,377	95,556	110,000	561,000	476,561	29,700	2,789,578	0.105%	0.158%	43.08
2012	16,497	677,000	349,705	35,314	108,300	552,300	450,081	27,000	2,216,197	0.083%	0.117%	34.46
2013	9,762	637,000	255,074	42,140	106,500	543,200	439,621	24,200	2,057,497	0.077%	0.108%	31.81
2014	358,007	616,000	156,310	799,668	604,700	533,800	412,837	21,200	3,502,522	0.129%	N/A	54.12

Source: Athens County Auditor

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

Year	Governmental Activities			Business Type Activities			Total Net General Bonded Debt	Ratio of Net Bonded Debt To Estimated Actual Value	Net Bonded Debt Per Capita
	General Obligation Bonds	Resources Available to Pay Principal	Net General Bonded Debt	General Obligation Bonds	Resources Available to Pay Principal	Net General Bonded Debt			
2005	\$ 2,230,000	\$ 6,614	\$ 2,223,386	\$ 118,800	\$ 105,179	\$ 13,621	\$ 2,237,007	0.102%	\$ 36.04
2006	1,905,000	6,634	1,898,366	117,400	89,820	27,580	1,925,946	0.082%	31.13
2007	1,560,000	6,654	1,553,346	116,100	83,310	32,790	1,586,136	0.068%	25.07
2008	1,275,000	6,668	1,268,332	114,700	70,740	43,960	1,312,292	0.056%	20.75
2009	975,000	6,673	968,327	113,200	98,444	14,756	983,083	0.037%	15.60
2010	665,000	6,677	658,323	111,600	123,473	(11,873)	646,450	0.024%	9.98
2011	361,384	-	361,384	110,000	-	110,000	471,384	0.018%	7.28
2012	16,497	-	16,497	108,300	-	108,300	124,797	0.005%	1.94
2013	9,762	-	9,762	106,500	-	106,500	116,262	0.004%	1.80
2014	358,007	-	358,007	604,700	-	604,700	962,707	0.035%	14.88

Source: Athens County Auditor

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

Year	(1) Gross Revenue	Less:		Net Available Revenue	Bond Debt Service		OWDA Loan Debt Service		Coverage
		Operating Expenses, Net of Depreciation			Principal	Interest	Principal	Interest	
<i>Plains Sewer</i>									
2005	\$ 355,521	\$ 196,221	\$ 159,300	\$ -	\$ -	\$ 29,122	\$ 32,817	\$ 2.57	
2006	301,949	287,466	14,483	-	-	17,002	31,369	0.30	
2007	368,484	213,816	154,668	-	-	18,019	30,352	3.20	
2008	326,922	188,018	138,904	-	-	19,098	29,273	2.87	
2009	331,804	273,884	57,920	-	-	20,242	28,128	1.20	
2010	333,481	244,457	89,024	-	-	21,455	26,916	1.84	
2011	308,937	240,644	68,293	-	-	22,740	25,631	1.41	
2012	382,008	314,423	67,585	-	-	24,101	24,271	1.40	
2013	315,706	273,265	42,441	-	-	60,549	22,824	0.51	
2014	331,930	271,925	60,005	-	-	44,579	28,666	0.82	
<i>Buchtel Water</i>									
2005	130,940	99,893	31,047	-	-	2,070	1,489	8.72	
2006	152,604	97,766	54,838	-	-	2,111	1,448	15.41	
2007	138,058	86,429	51,629	-	-	2,153	1,406	14.51	
2008	103,923	109,544	(5,621)	-	-	2,197	1,363	(1.58)	
2009	90,662	103,412	(12,750)	-	-	2,241	1,319	(3.58)	
2010	88,119	130,558	(42,439)	-	-	2,286	1,273	(11.92)	
2011	88,721	136,699	(47,978)	-	-	2,331	1,228	(13.48)	
2012	82,956	181,703	(98,747)	-	-	2,379	1,181	(27.74)	
2013	122,579	122,039	10,540	-	-	2,427	1,133	2.96	
2014	86,893	114,328	(27,435)	-	-	2,475	1,084	(7.71)	
<i>Buchtel Sewer</i>									
2005	160,496	120,259	40,237	7,600	32,940	-	-	0.99	
2006	142,309	117,312	24,997	8,000	32,598	-	-	0.62	
2007	154,188	88,420	65,768	8,300	32,238	-	-	1.62	
2008	141,625	113,989	27,636	8,600	31,865	-	-	0.68	
2009	167,470	99,463	68,007	9,100	31,478	-	-	1.68	
2010	166,431	91,193	75,238	9,600	31,068	-	-	1.85	
2011	173,470	99,465	74,005	9,800	30,341	-	-	1.84	
2012	166,196	103,714	62,482	10,400	29,882	-	-	1.55	
2013	200,161	134,864	65,297	10,900	29,399	-	-	1.62	
2014	157,876	155,966	1,910	11,200	28,899	-	-	0.05	
Rural Development Loan Debt Service									
						Principle	Interest		
<i>Plains Water</i>									
2005	532,611	522,336	10,275	-	-	1,900	2,260	2.47	
2006	492,895	595,071	(102,176)	-	-	2,000	2,165	(24.53)	
2007	602,200	881,393	(279,193)	-	-	2,100	2,065	(67.03)	
2008	575,877	532,867	43,010	-	-	2,200	1,960	10.34	
2009	600,122	559,317	40,805	-	-	2,300	1,850	9.83	
2010	603,274	555,319	47,955	-	-	2,400	1,735	11.60	
2011	595,592	520,638	74,954	-	-	2,600	1,572	17.97	
2012	647,243	573,298	73,945	-	-	2,700	1,440	17.86	
2013	587,483	621,863	(34,380)	-	-	2,800	1,304	(8.38)	
2014	620,239	612,568	7,671	-	-	3,000	1,160	1.84	

(1) Includes sewer/water charges for services, interest income and other non-operating revenue.

Source: Athens County Auditor

Table 12
Athens County, Ohio
Computation of Direct and Overlapping
General Obligation Debt Attributable to Governmental Activities
December 31, 2014

<u>Political Subdivisions</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable to County (2)</u>	<u>Amount of Direct and Overlapping Debt</u>
Direct:			
Athens County	\$ 1,929,985	100.00%	\$ 1,929,985
Overlapping:			
School Districts wholly within the County			
Athens City School District	7,034,124	100.00%	7,034,124
Entities not wholly within the County			
Alexander Local School District	1,000,564	85.73%	857,748
Federal Hocking Local School District	84,500	99.32%	83,922
Nelsonville-York City School District	3,748,048	85.21%	3,193,657
Trimble Local School District	<u>220,271</u>	97.28%	<u>214,281</u>
Sub-Total Overlapping Districts	<u>12,087,507</u>		<u>11,383,732</u>
Grand Total	<u>\$ 14,017,492</u>		<u>\$ 13,313,717</u>

Source: Athens County Auditor

(1) General Obligation Debt includes General Obligation Bonds, Notes, Loans and Capital Leases.

(2) Percentages were determined by dividing the assessed valuation of the political subdivision located within the County by the total assessed valuation of the subdivision. The valuations used were for the 2014 collection year.

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

	2005	2006	2007	2008
Assessed Valuation	<u>\$ 751,991,104</u>	<u>\$ 811,364,792</u>	<u>\$ 807,957,255</u>	<u>\$ 812,527,814</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>\$ 17,299,778</u>	<u>\$ 18,784,120</u>	<u>\$ 18,698,931</u>	<u>\$ 18,813,195</u>
Amount of Debt Applicable to Debt Limit General Obligation Bonds	2,230,000	1,905,000	1,560,000	1,275,000
Less Amount Available in Debt Service	<u>(6,614)</u>	<u>(6,634)</u>	<u>(6,654)</u>	<u>(6,668)</u>
Amount of Debt Subject to Limit	<u>2,223,386</u>	<u>1,898,366</u>	<u>1,553,346</u>	<u>1,268,332</u>
Legal Debt Margin	<u>\$ 15,076,392</u>	<u>\$ 16,885,754</u>	<u>\$ 17,145,585</u>	<u>\$ 17,544,863</u>
Legal Debt Margin as a Percentage of the Debt Limit	87.15%	89.89%	91.69%	93.26%
Unvoted Debt Limit - 1% of Assessed Valuation	\$ 7,519,911	\$ 8,113,648	\$ 8,079,573	\$ 8,125,278
Amount of Debt Subject to Limit	<u>2,223,386</u>	<u>1,898,366</u>	<u>1,553,346</u>	<u>1,268,332</u>
Unvoted Legal Debt Margin	<u>\$ 5,296,525</u>	<u>\$ 6,215,282</u>	<u>\$ 6,526,227</u>	<u>\$ 6,856,946</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	70.43%	76.60%	80.77%	84.39%

Source: Athens County Auditor

2009	2010	2011	2012	2013	2014
<u>\$ 921,475,860</u>	<u>\$ 929,198,860</u>	<u>\$ 930,750,790</u>	<u>\$ 931,524,260</u>	<u>\$ 939,312,540</u>	<u>\$ 950,424,090</u>
<u>\$ 21,536,897</u>	<u>\$ 21,729,972</u>	<u>\$ 21,768,770</u>	<u>\$ 21,788,107</u>	<u>\$ 21,982,814</u>	<u>\$ 22,260,602</u>
<u>975,000</u> <u>(6,673)</u>	<u>665,000</u> <u>(6,677)</u>	<u>361,384</u> <u>(6,680)</u>	<u>16,497</u> <u>(6,683)</u>	<u>9,762</u> <u>(6,685)</u>	<u>358,007</u> <u>(6,688)</u>
<u>968,327</u>	<u>658,323</u>	<u>354,704</u>	<u>9,814</u>	<u>3,077</u>	<u>351,319</u>
<u>\$ 20,568,570</u>	<u>\$ 21,071,649</u>	<u>\$ 21,414,066</u>	<u>\$ 21,778,293</u>	<u>\$ 21,979,737</u>	<u>\$ 21,909,283</u>
95.50%	96.97%	98.37%	99.95%	99.99%	98.42%
<u>\$ 9,214,759</u>	<u>\$ 9,291,989</u>	<u>\$ 9,307,508</u>	<u>\$ 9,315,243</u>	<u>\$ 9,393,125</u>	<u>\$ 9,504,241</u>
<u>968,327</u>	<u>658,323</u>	<u>354,704</u>	<u>9,814</u>	<u>3,077</u>	<u>351,319</u>
<u>\$ 8,246,432</u>	<u>\$ 8,633,666</u>	<u>\$ 8,952,804</u>	<u>\$ 9,305,429</u>	<u>\$ 9,390,048</u>	<u>\$ 9,152,922</u>
89.49%	92.92%	96.19%	99.89%	99.97%	96.30%

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

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate*
2005	62,062	\$ 1,360,165,000	\$ 21,928	5.9%
2006	61,860	1,393,133,000	22,030	5.5%
2007	63,275	1,445,001,000	22,864	6.3%
2008	63,255	1,577,251,000	24,957	7.4%
2009	63,026	1,641,290,000	26,041	9.3%
2010	64,774	1,689,949,000	26,090	9.6%
2011	64,757	1,767,907,000	27,296	8.3%
2012	64,304	1,896,353,000	29,490	7.9%
2013	64,681	1,937,544,000	29,995	7.4%
2014	64,713	N/A	N/A	5.6%

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

* Figures Updated as of May 2015 according to Ohio Labor Market Information.

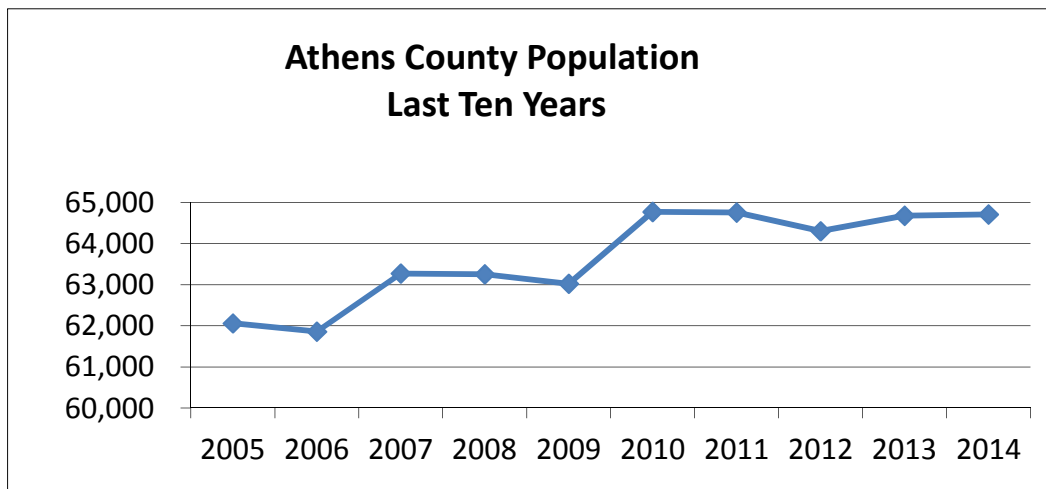


Table 15
Athens County, Ohio
Principal Employers
2014 and 2005

Employer	Nature of Business	2014			2005		
		Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	Percentage of Total Employment
Ohio University	Education	4,169	1	16.16%	3,700	1	13.55%
O' Bleness Memorial Hospital + UMA	Health Care	682	2	2.64%	448	6	1.64%
Athens County Government	Government	577	3	2.24%	621	2	2.27%
Hocking College	Education	500	4	1.94%	500	3	1.83%
Athens City Bd of Ed	Education	420	5	1.63%	475	4	1.74%
Rocky Brands	Manufacturing	350	6	1.36%			0.00%
Wal-Mart Stores Inc	Trade	315	7	1.22%	450	5	1.65%
Alexander Local Bd of Ed	Education	198	8	0.77%	215	9	0.79%
City of Athens	Government	175	9	0.68%	255	8	0.93%
Diagnostic Hybrids, Inc. / A Quidel Co.	Research	170	10	0.66%			
Doctors Hospital of Nelsonville	Health Care				273	7	1.00%
Nelsonville-York Bd of Ed	Education				180	10	0.66%
Total		<u>7,556</u>		<u>29.30%</u>	<u>7,117</u>		<u>26.06%</u>
Total Employment within the County		<u>25,800</u>			<u>27,300</u>		

Source: Athens Area Chamber of Commerce

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

	2005	2006	2007	2008
General Government				
Legislative and Executive				
County Commissioners	8.0	6.5	7.0	6.5
Auditor	16.0	15.0	15.5	16.5
Treasurer	5.0	5.0	5.0	5.0
Prosecuting Attorney	13.5	18.5	20.0	20.0
Data Processing	1.0	1.0	1.0	1.0
Board of Election	11.5	11.5	7.0	7.0
Recorder	4.0	4.0	4.0	4.0
Microfilm	2.0	2.0	2.0	2.0
Building and Grounds	7.0	6.0	6.0	6.0
Judicial				
Common Pleas Court	12.0	12.0	12.0	13.0
Law Library	1.0	1.0	1.0	1.0
Juvenile Court	14.5	15.0	15.0	15.0
Probate Court	5.5	5.5	5.5	4.5
Clerk of Courts	5.0	4.0	4.0	5.0
Title Office	7.0	6.0	6.0	5.0
Municipal Court	4.0	4.0	3.5	3.5
Public Safety				
Coroner	2.0	2.0	2.0	1.5
Sheriff	29.0	28.0	29.0	27.0
Emergency Management	1.0	1.0	1.0	1.5
911 Emergency Communications	15.0	15.0	16.0	16.0
Public Works				
County Engineer	29.0	28.0	27.0	28.0
County Planner	2.0	2.0	2.0	2.0
Soil & Water	3.5	3.5	3.5	3.5
Health				
Dog and Kennel	2.0	2.0	3.5	3.0
Solid Waste	25.0	25.0	26.0	26.0
Health Department	18.0	20.0	22.0	20.0
Ambulance Service	-	-	-	-
Plains Water & Sewer	4.0	4.0	3.0	3.0
Buchtel Water & Sewer	1.0	1.0	1.0	1.0
Human Services				
317 Board	11.0	11.0	11.0	9.0
Veteran's Services	5.0	5.0	5.0	5.5
Department of Youth Services	3.0	4.0	4.0	5.0
Victim's Assistance	5.0	-	-	-
Job & Family Services	119.0	120.0	118.0	116.0
Child Support Enforcement	20.0	17.0	19.0	19.0
Children Services	67.5	73.0	75.0	74.5
ACBDD (Beacon School)	87.0	88.0	87.5	88.5
Total	566.0	566.5	570.0	565.0

Source: Athens County Auditor

Each part-time employee is reported as 0.5.

2009	2010	2011	2012	2013	2014
6.5	6.5	6.5	6.5	6.0	7.0
16.5	13.0	13.0	12.5	13.0	15.0
5.0	5.0	4.0	4.0	5.0	5.0
19.0	19.0	16.0	17.5	19.0	17.0
1.0	1.0	1.0	1.0	1.0	1.0
7.0	7.0	8.0	8.5	7.0	9.5
4.0	4.0	4.0	4.0	4.0	4.0
2.0	2.0	2.0	2.0	2.0	2.0
6.0	6.0	6.0	6.0	6.0	5.0
13.0	13.0	12.5	12.0	13.0	11.0
1.0	1.0	1.0	1.0	1.0	1.0
15.0	12.0	13.0	12.5	10.5	9.5
4.5	3.5	4.0	3.0	3.0	2.0
5.0	5.0	5.0	5.0	4.0	5.0
5.0	5.0	6.5	6.0	7.0	7.0
3.5	3.5	3.5	3.5	3.5	2.5
1.5	1.5	1.5	1.5	2.0	2.0
30.0	30.5	30.0	30.0	30.5	30.5
2.0	2.0	2.0	1.5	1.5	1.5
15.0	16.0	17.5	16.5	17.0	17.0
26.0	26.0	26.0	24.0	24.0	24.0
2.0	2.0	-	-	-	-
4.0	4.0	4.0	4.0	4.0	6.0
3.0	4.0	4.0	4.5	4.0	4.5
22.0	21.0	20.0	19.0	18.0	1.0
19.0	19.0	19.0	22.0	18.5	18.5
-	2.0	46.0	49.5	49.0	47.5
3.0	3.0	3.5	3.5	4.0	3.0
1.0	1.0	1.0	1.0	1.0	2.0
9.0	9.0	8.0	8.0	8.0	8.0
5.0	5.5	5.0	5.0	5.0	5.0
4.0	3.0	3.0	2.5	2.5	2.5
-	-	1.5	1.0	-	1.0
92.0	90.0	74.0	70.0	67.0	68.0
18.0	18.0	15.0	15.0	14.0	17.0
68.5	73.0	72.5	72.0	73.5	76.0
94.5	91.5	90.0	86.0	83.0	79.0
<u>533.5</u>	<u>528.5</u>	<u>549.5</u>	<u>541.5</u>	<u>531.5</u>	<u>517.5</u>

Table 17
Athens County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
Legislative and Executive										
County Commissioners										
Number of resolutions	24	31	23	22	28	18	17	25	7	23
Number of meetings	54	54	53	53	57	54	53	55	56	60
Auditor										
Number of non-exempt conveyances	1,144	1,133	1,261	908	760	783	816	881	858	886
Number of exempt conveyances	789	814	880	917	649	570	715	652	732	704
Number of real estate transfers	1,933	1,947	2,140	1,825	1,409	1,353	1,531	1,533	1,590	1,590
Number of personal property returns-inter-co	823	804	950	80	22	23	-	-	-	-
Number of personal property returns-local	260	220	172	9	-	-	-	-	-	-
Number of expense checks used	32,279	33,406	32,523	31,194	28,433	28,315	26,783	25,395	23,456	23,799
Number of payroll checks used	17,032	17,501	16,954	17,333	16,707	16,573	17,658	17,006	17,021	18,521
Number of vendors licenses issued	122	124	97	100	65	87	60	55	58	49
Treasurer										
Number of tax bill envelopes mailed Real	28,083	30,862	32,520	30,549	29,941	30,056	29,998	25,040	28,693	28,898
Number of tax bill envelopes mailed Real Delq	-	2,269	2,163	2,308	2,370	2,356	2,324	2,305	2,296	1,994
Number of tax bill envelopes mailed MH	8,221	6,861	6,819	6,443	6,324	6,236	6,191	5,940	6,062	5,997
Number of tax bill envelopes mailed PPT	533	555	466	475	22	20	42	31	8	-
Return on portfolio-weighted yield	3.89%	3.89%	4.98%	3.26%	2.05%	1.52%	0.96%	0.40%	0.31%	0.86%
Prosecuting Attorney										
Number of criminal cases - new	373	482	515	578	461	513	490	521	502	512
Number of cases - Civil/Township Requests/Appeals	100	90	100	200	175	194	190	188	155	406
Number of criminal cases - Probation Revocations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	379	240
Board of Election										
Number of registered voters	43,433	42,504	42,977	49,034	48,246	49,440	49,726	47,858	44,024	43,737
Number of voters last general election	14,598	20,402	11,486	31,645	12,534	17,513	16,566	28,003	7,758	14,863
Percentage of registered voters that voted	33.61%	48.00%	26.73%	64.54%	25.98%	35.42%	33.31%	58.52%	17.62%	33.98%
Recorder										
Number of deeds recorded	2,708	2,580	2,711	2,443	1,930	2,090	1,921	2,386	2,186	2,142
Number of mortgages recorded	5,609	5,189	4,875	4,229	4,339	3,985	3,476	3,901	4,134	3,241
Number of liens recorded	218	281	294	298	260	287	268	240	199	238
Number of leases recorded	179	217	148	115	76	53	246	269	104	108
Number of power of attorneys recorded	179	162	163	113	149	117	95	93	108	122
Number of partnerships recorded	-	4	1	2	-	-	1	-	-	1
Number of military discharges recorded	20	21	19	12	8	12	11	20	12	6
Number of plats recorded	15	14	12	10	5	-	-	2	1	-
Number of miscellaneous items recorded	75	123	104	81	75	110	111	159	119	119
Building and Grounds										
Number of buildings	66	66	66	66	66	66	66	66	66	66

Source: Various Athens County Departments

Table 17
Athens County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
Judicial										
Clerk of Courts/Common Pleas Court										
Number of civil cases filed	373	475	803	526	453	339	356	483	349	248
Number of criminal cases filed	414	482	515	509	461	489	490	522	501	512
Juvenile Court										
Number of unruly cases filed	78	77	60	50	53	43	44	31	20	18
Number of delinquent cases filed	442	297	315	363	280	226	207	149	205	216
Number of traffic cases filed	299	305	290	234	261	215	178	197	175	121
Number of neglected, dependent and abused children dispositions cases filed	59	72	70	63	76	91	33	75	57	97
Number of paternity/support cases filed	188	220	185	189	193	176	145	116	101	140
Number of other cases filed	86	131	96	84	100	109	133	114	113	160
Probate Court										
Number of civil cases filed	11	8	5	5	13	11	4	3	4	2
Municipal Court										
Number of civil cases filed	999	1,279	1,311	1,332	1,310	1,131	1,195	941	898	934
Number of criminal cases filed	3,443	3,962	2,934	2,883	3,211	3,139	3,404	3,610	3,122	2,896
Number of traffic cases filed	6,293	6,003	5,719	6,205	7,140	8,168	8,159	10,677	8,840	8,742
Law Library										
Number of volumes in collection	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Public Safety										
Coroner										
Number of cases investigated	93	80	72	82	72	74	76	71	65	82
Number of autopsies performed	20	23	26	23	39	40	51	45	36	51
Number of toxicology without autopsy	N/A	6	6	-	-	-	-	-	-	-
Number of toxicology collected for Ohio State Highway Patrol	N/A	5	1	8	3	-	-	-	-	-
Sheriff										
Number of incidents reported	6,973	6,992	6,444	6,726	7,693	5,529	6,583	8,236	9,554	8,824
Number of papers served	4,000	4,061	4,273	4,729	5,201	4,891	5,344	5,675	5,743	5,887
Number of transport hours	6,240	6,240	6,240	6,240	6,240	6,240	6,656	4,160	4,866	5,189
Number of court security hours	6,240	6,240	6,240	6,240	6,240	6,240	6,240	6,240	5,450	6,240
911 Emergency Communications										
Number of calls received	11,000	11,000	11,000	11,040	27,212	44,077	84,620	140,067	124,355	114,399
Public Works										
County Engineer										
Miles of roads resurfaced	61.85	57.34	61.00	24.27	5.60	43.63	26.44	29.09	25.20	17.30
Number of bridges replaced/improved	3	-	-	7	5	4	3	24	2	7
Number of culverts built/replaced/improved	137	140	137	140	111	10	20	21	76	98

Source: Various Athens County Departments

Table 17
Athens County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Health										
Ambulance Service										
Number of Basic Level Service Transports	N/A	N/A	N/A	N/A	N/A	N/A	1,435	1,611	1,440	1,578
Number of Advanced Level Service Transports	N/A	N/A	N/A	N/A	N/A	N/A	3,004	3,136	3,255	3,422
Number of Extra Advanced Level Service Transports	N/A	N/A	N/A	N/A	N/A	N/A	71	50	53	90
Number of Treat With Transport Transports	N/A	N/A	N/A	N/A	N/A	N/A	273	237	507	566
Dog and Kennel										
Number of 1 year dog licenses issued	6,972	8,026	7,927	9,088	10,231	9,884	10,129	9,911	9,867	9,523
Number of 3 year dog licenses issued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	37
Number of permanent dog licenses issued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8
Number of kennel licenses issued	812	838	1,063	1,508	411	262	345	329	308	125
Sewer Districts										
Average monthly sewage treated (gallons)	10,164,465	10,931,919	11,106,000	12,488,000	6,741,000	11,524,000	12,630,000	10,777,000	11,425,000	11,240,000
Number of tap-ins	1,278	1,580	1,592	1,444	1,464	1,335	1,396	1,426	1,418	1,483
Number of customers	1,567	1,580	1,592	1,444	1,464	1,335	1,396	1,426	1,418	1,483
Water Districts										
Average monthly water billed	\$ 36,121	\$ 52,558	\$ 40,788	\$ 55,157	\$ 61,678	\$ 58,534	\$ 59,256	\$ 59,588	\$ 53,399	\$ 55,850
Number of tap-ins	1,202	1,494	1,520	1,417	1,436	1,402	1,446	1,476	1,445	1,458
Number of customers	1,482	1,494	1,520	1,417	1,436	1,402	1,446	1,476	1,445	1,458
Human Services										
Veteran's Services										
Number of clients served	13,857	12,570	13,144	3,601	2,542	2,255	2,985	2,162	2,031	2,113
Amount of benefits paid to county residents	\$ 261,073	\$ 263,266	\$ 276,115	\$ 296,158	\$ 280,005	\$ 360,597	\$ 376,134	\$ 339,493	\$ 329,606	\$ 340,198
Job & Family Services										
Average monthly client count - food stamps	6,932	6,754	7,694	8,676	9,414	10,639	11,332	11,431	11,586	11,135
Average monthly client count - day care families	172	203	281	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Average monthly client count - day care children	227	267	254	250	246	230	226	142	185	161
Average monthly client count - WIA	175	217	180	302	236	167	135	139	64	97
Average monthly client count - HEAP adults	200	289	662	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Average monthly client count - HEAP children	238	350	740	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Average yearly client count - job placement	91	122	669	986	878	868	1,117	1,402	1,047	1,049
Child Support Enforcement										
Average yearly active support orders	3,526	3,521	4,438	4,439	4,543	4,475	4,214	4,281	4,286	4,349
Percentage collected	62.30%	64.61%	64.61%	62.75%	62.65%	61.96%	63.27%	62.14%	63.88%	63.01%
Children Services										
Average monthly client count - foster care (Includes residential, relative, therapeutic)	105	114	101	105	106	110	77	78	76	77
Average monthly client count - adoption	118	46	42	35	36	48	33	25	26	24
Average In-home (Voluntary, Protective Service Order, Posittract)	124	105	129	122	79	53	60	48	36	37
ACBDD (Beacon School)										
Number of students enrolled	35	42	57	95	98	105	87	76	60	41
Early intervention program	14	12	11	15	13	18	14	11	14	8
Preschool	40	40	40	40	40	44	47	54	43	48
School Age	80	76	69	106	52	25	113	81	74	62
Number of employed at workshop & other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	188	212
Residential Support	N/A	N/A	N/A	N/A	N/A	N/A	N/A	160	128	118
Supported Employment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	141	128	166
Case Management	N/A	N/A	N/A	N/A	N/A	N/A	N/A	175	154	166
Conservation and Recreation										
Number of Parks	1	1	1	1	1	1	1	1	1	1
Miles of Bike path	12.50	12.50	12.50	12.50	12.50	12.50	13.40	13.40	13.67	13.67

Source: Various Athens County Departments
Information is not available for years prior to 2011 for Ambulance Service.

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Table 18
Athens County Ohio
Governmental Activities Capital Assets by Function/Activity
Last Ten Years

<i>Function and Activity</i>	2005	2006	2007	2008
<i>General Government - Legislative and Executive</i>				
County Commissioners	\$ 6,032,683	\$ 6,022,677	\$ 6,022,677	\$ 6,140,934
Auditor	112,852	30,057	59,687	59,587
Treasurer	24,588	-	-	-
Prosecuting Attorney	61,013	12,432	6,793	6,793
Data Processing	130,455	119,973	140,765	140,865
Board of Election	775,835	790,080	797,800	754,444
Recorder	54,826	27,932	19,842	19,842
Microfilm	40,761	14,084	19,265	19,265
Records Center	-	-	-	-
Building and Grounds	190,032	170,827	195,807	228,470
<i>Total Legislative & Executive</i>	<u>7,423,045</u>	<u>7,188,062</u>	<u>7,262,636</u>	<u>7,370,200</u>
<i>General Government - Judicial</i>				
Court of Appeals	14,404	-	-	-
Common Pleas Court	58,516	10,691	17,712	29,960
Law Library	-	-	-	-
Juvenile Court	123,308	61,212	58,327	58,115
Probate Court	39,874	11,357	11,357	12,655
Clerk of Courts	106,781	24,977	40,877	40,877
<i>Total Judicial</i>	<u>342,883</u>	<u>108,237</u>	<u>128,273</u>	<u>141,607</u>
<i>Public Safety</i>				
Coroner	5,594	-	-	-
Sheriff	2,036,338	1,813,944	1,966,128	1,916,142
Emergency Management	298,360	323,411	329,580	329,580
911 Emergency Communications	1,114,486	911,490	936,129	944,109
<i>Total Public Safety</i>	<u>3,454,778</u>	<u>3,048,845</u>	<u>3,231,837</u>	<u>3,189,831</u>
<i>Public Works</i>				
County Engineer	3,270,699	3,518,236	5,229,354	6,090,044
GIS	6,495	6,495	6,495	6,495
County Planner	8,029	-	-	-
Infrastructure	69,717,026	69,365,585	70,955,949	71,929,429
<i>Total Public Works</i>	<u>73,002,249</u>	<u>72,890,316</u>	<u>76,191,798</u>	<u>78,025,968</u>
<i>Health</i>				
Dog and Kennel	714,882	699,513	719,305	719,305
Ambulance Service	1,648,171	1,782,338	1,875,756	1,926,147
Solid Waste	1,010,660	1,088,434	1,170,208	1,380,157
Health Department	100,921	87,529	100,509	100,509
<i>Total Health</i>	<u>3,474,634</u>	<u>3,657,814</u>	<u>3,865,778</u>	<u>4,126,118</u>
<i>Human Services</i>				
County Home Farm	29,737	28,711	28,711	28,711
Veteran's Services	14,230	5,135	5,135	5,135
Job & Family Services	3,283,446	2,936,937	2,985,800	2,995,362
Child Support Enforcement	53,832	25,724	25,724	25,724
Childrens Services	1,177,778	988,984	988,984	1,048,674
ACBDD (Beacon School)	5,722,915	5,726,260	6,256,780	6,501,695
<i>Total Human Services</i>	<u>10,281,938</u>	<u>9,711,751</u>	<u>10,291,134</u>	<u>10,605,301</u>
<i>Conservation and Recreation</i>				
Athens County Bikeway	361,268	378,128	378,128	416,128
Ferndale Park	76,896	61,126	61,126	61,126
<i>Total Conservation & Recreation</i>	<u>438,164</u>	<u>439,254</u>	<u>439,254</u>	<u>477,254</u>
 Total Governmental Funds Capital Assets	 <u>\$ 98,417,691</u>	 <u>\$ 97,044,279</u>	 <u>\$ 101,410,710</u>	 <u>\$ 103,936,279</u>

Source: Athens County Auditor

	2009	2010	2011	2012	2013	2014
\$	6,140,934	\$ 6,159,095	\$ 6,159,095	\$ 6,168,199	\$ 6,219,519	\$ 6,219,519
	59,587	59,587	52,457	58,422	58,422	58,422
	-	-	7,130	7,130	16,060	29,555
	6,793	6,793	6,793	35,684	35,684	61,924
	140,865	140,865	140,865	147,138	147,138	147,138
	777,383	797,157	797,157	789,271	793,718	793,718
	19,842	19,842	19,842	19,842	26,470	26,470
	19,265	19,265	19,265	19,265	29,810	29,810
	-	-	-	-	35,578	35,578
	238,295	259,596	259,596	364,693	371,540	392,540
	7,402,964	7,462,200	7,462,200	7,609,644	7,733,939	7,794,674
	-	-	-	-	-	-
	29,960	209,960	209,960	209,960	91,960	91,960
	-	21,000	21,000	21,000	21,000	21,000
	58,115	58,115	58,115	47,136	47,136	41,851
	12,655	12,655	6,583	6,583	6,583	6,583
	63,005	68,950	68,950	68,950	68,420	34,219
	163,735	370,680	364,608	353,629	235,099	195,613
	-	-	-	-	-	-
	1,956,825	1,740,881	1,806,460	1,856,865	1,995,648	2,048,761
	329,580	353,074	390,638	419,409	419,409	419,409
	930,314	1,003,632	1,059,559	1,194,305	1,194,305	1,659,513
	3,216,719	3,097,587	3,256,657	3,470,579	3,609,362	4,127,683
	-	-	-	-	-	-
	6,264,676	6,403,356	6,475,749	6,527,782	6,510,167	7,388,025
	6,495	6,495	6,495	6,495	6,495	6,495
	-	-	-	-	-	-
	73,725,520	75,329,228	76,818,708	77,998,889	78,841,093	80,139,289
	79,996,691	81,739,079	83,300,952	84,533,166	85,357,755	87,533,809
	-	-	-	-	-	-
	740,689	719,388	719,388	698,088	726,700	726,700
	1,820,259	1,942,250	1,952,025	2,188,056	2,408,327	2,528,789
	1,378,157	1,378,157	1,431,157	1,410,028	1,429,206	1,429,206
	100,509	100,509	123,918	123,918	123,918	114,055
	4,039,614	4,140,304	4,226,488	4,420,090	4,688,151	4,798,750
	-	-	-	-	-	-
	28,711	28,711	28,711	28,711	28,711	28,711
	5,135	5,135	5,135	5,135	5,135	5,135
	2,995,362	2,944,230	2,940,343	2,959,305	2,802,565	2,815,215
	25,724	19,359	6,908	6,908	6,908	6,908
	1,072,471	1,141,168	1,387,076	1,692,340	1,793,298	1,854,344
	6,595,679	6,735,861	7,123,769	7,123,769	7,328,209	7,281,127
	10,723,082	10,874,464	11,491,942	11,816,168	11,964,826	11,991,440
	-	-	-	-	-	-
	416,128	416,128	469,545	486,948	902,055	913,068
	61,126	61,126	61,126	61,126	61,126	61,126
	477,254	477,254	530,671	548,074	963,181	974,194
\$	106,020,059	\$ 108,161,568	\$ 110,633,518	\$ 112,751,350	\$ 114,552,313	\$ 117,416,163

Table 19
Athens County, Ohio
Assessed Valuation of Exempted Real Property
January 1, 2014

	United States of America	State of Ohio	County	Townships	Municipalities	Board of Education
<u>MUNICIPALITY</u>						
Athens City	\$ 317,180	\$ 13,884,970	\$ 4,453,430	\$ 241,670	\$ 9,281,680	\$ 7,125,340
Nelsonville City	435,090	117,290	5,126,480	5,540	1,565,990	8,198,950
Albany Corporation	-	34,970	9,560	15,080	108,500	25,630
Amesville Corporation	-	-	12,950	1,830	107,660	911,560
Buchtel Corporation	28,040	-	40	-	62,190	45,270
Chauncey Corporation	37,930	-	-	-	244,200	678,030
Coolville Corporation	-	20,780	31,540	52,900	78,670	844,710
Glouster Corpooation	210	100	38,470	61,120	262,580	1,462,940
Jacksonville Corporation	7,890	-	-	2,110	107,710	-
Trimble Corporation	-	10	-	4,270	74,580	-
	<u>\$ 826,340</u>	<u>\$ 14,058,120</u>	<u>\$ 9,672,470</u>	<u>\$ 384,520</u>	<u>\$ 11,893,760</u>	<u>\$ 19,292,430</u>
<u>TOWNSHIPS</u>						
Athens Township	\$ 50	\$ 182,040	\$ 1,146,980	\$ 101,410	\$ 1,044,220	\$ 4,960,940
Alexander Township	-	723,310	12,850	21,940	150	1,167,950
Ames Township	-	20,910	420	23,330	31,700	-
Bern Township	-	126,040	-	39,000	-	2,770
Canaan Township	110,230	1,261,500	364,000	70,130	44,400	-
Carthage Township	-	492,610	6,800	92,860	-	-
Dover Township	2,710,590	12,570	676,620	27,240	37,990	5,090
Lee Township	-	17,030	46,280	125,180	35,170	27,200
Lodi Township	-	154,250	7,450	277,450	-	-
Rome Township	51,580	103,350	3,900	68,560	-	2,375,740
Troy Township	18,370	345,920	39,870	8,910	-	-
Trimble Township	1,327,170	1,822,250	7,670	981,170	56,220	1,896,510
Waterloo Township	27,090	1,720,880	40,840	95,220	-	-
York Township	2,146,730	685,650	27,750	89,250	-	42,720
	<u>\$ 6,391,810</u>	<u>\$ 7,668,310</u>	<u>\$ 2,381,430</u>	<u>\$ 2,021,650</u>	<u>\$ 1,249,850</u>	<u>\$ 10,478,920</u>
Total Athens County	<u>\$ 7,218,150</u>	<u>\$ 21,726,430</u>	<u>\$ 12,053,900</u>	<u>\$ 2,406,170</u>	<u>\$ 13,143,610</u>	<u>\$ 29,771,350</u>
<u>SCHOOL DISTRICTS</u>						
Athens CSD	\$ 3,065,750	\$ 14,784,640	\$ 6,277,030	\$ 289,650	\$ 10,582,070	\$ 12,769,400
Alexander LSD	27,090	2,657,810	116,980	523,960	143,820	1,220,780
Federal Hocking LSD	180,180	1,658,680	459,480	448,050	288,450	4,134,780
Trimble LSD	1,263,110	1,796,420	46,140	1,048,670	500,800	3,336,310
Nelsonville-York CSD	2,682,020	828,880	5,154,270	94,790	1,628,470	8,310,080
Warren LSD	-	-	-	1,050	-	-
	<u>\$ 7,218,150</u>	<u>\$ 21,726,430</u>	<u>\$ 12,053,900</u>	<u>\$ 2,406,170</u>	<u>\$ 13,143,610</u>	<u>\$ 29,771,350</u>
<u>Joint Vocational Schools</u>						
Tri-County J.V.S.	\$7,218,150	\$21,726,430	\$12,053,900	\$2,405,120	\$13,143,610	\$29,771,350
Washington County J.V.S.	-	-	-	1,050	-	-
	<u>\$7,218,150</u>	<u>\$21,726,430</u>	<u>\$12,053,900</u>	<u>\$2,406,170</u>	<u>\$13,143,610</u>	<u>\$29,771,350</u>

Conservancy & Park Districts (Publicly Owned)	Schools, Colleges & Academies (Privately Owned)	Charitable Institutions (Privately Owned)	Churches, Etc. Public Worship	Graveyards, Monuments, Cemetaries	Tax Abatements	Athens Metropolitan Housing Authority	Total Value
\$ 491,260	\$ 214,528,860	\$ 10,682,980	\$ 6,147,350	\$ 491,890	\$ 11,040,370	\$ 932,730	\$ 279,619,710
167,220	11,527,330	1,682,630	1,018,850	25,380	-	39,690	29,910,440
-	41,380	181,770	931,530	-	-	23,960	1,372,380
-	-	-	14,680	-	-	-	1,048,680
-	-	-	135,430	-	-	99,300	370,270
-	-	14,420	256,950	7,280	-	115,500	1,354,310
-	-	152,250	281,880	1,670	-	-	1,464,400
-	-	537,480	236,790	-	-	58,150	2,657,840
-	-	-	55,190	-	-	72,550	245,450
20	-	14,470	25,660	16,460	-	-	135,470
<u>\$ 658,500</u>	<u>\$ 226,097,570</u>	<u>\$ 13,266,000</u>	<u>\$ 9,104,310</u>	<u>\$ 542,680</u>	<u>\$ 11,040,370</u>	<u>\$ 1,341,880</u>	<u>\$ 318,178,950</u>
\$ 87,360	\$ 170,740	\$ 188,220	\$ 1,666,530	\$ 12,050	\$ -	\$ 928,120	\$ 10,488,660
-	34,340	289,090	667,740	194,200	-	444,170	3,555,740
130	-	-	82,760	9,020	-	-	168,270
-	-	-	62,210	1,810	-	-	231,830
96,290	-	10,270	90,320	45,000	-	2,780	2,094,920
-	-	11,700	237,350	21,190	-	533,020	1,395,530
338,650	-	88,770	152,880	116,670	24,460	2,717,270	6,908,800
19,980	3,227,290	216,250	106,200	-	-	1,300	3,821,880
-	-	-	74,090	13,440	-	86,300	612,980
9,700	-	39,770	118,300	29,790	-	14,660	2,815,350
75,570	-	-	466,390	36,920	-	46,020	1,037,970
-	-	-	128,080	12,680	-	497,590	6,729,340
23,240	-	19,380	138,780	17,920	-	16,620	2,099,970
72,430	2,506,990	-	337,430	102,020	-	189,470	6,200,440
<u>\$ 723,350</u>	<u>\$ 5,939,360</u>	<u>\$ 863,450</u>	<u>\$ 4,329,060</u>	<u>\$ 612,710</u>	<u>\$ 24,460</u>	<u>\$ 5,477,320</u>	<u>\$ 48,161,680</u>
<u>\$ 1,381,850</u>	<u>\$ 232,036,930</u>	<u>\$ 14,129,450</u>	<u>\$ 13,433,370</u>	<u>\$ 1,155,390</u>	<u>\$ 11,064,830</u>	<u>\$ 6,819,200</u>	<u>\$ 366,340,630</u>
\$ 998,470	\$ 214,699,600	\$ 10,974,390	\$ 8,203,110	\$ 651,100	\$ 10,622,480	\$ 1,315,350	\$ 295,233,040
42,580	3,303,010	706,490	1,938,940	232,910	-	724,360	11,638,730
101,130	-	213,990	1,279,590	114,840	442,350	1,295,420	10,616,940
20	-	551,950	448,270	29,140	-	3,155,610	12,176,440
239,650	14,034,320	1,682,630	1,520,260	127,400	-	328,460	36,631,230
-	-	-	43,200	-	-	-	44,250
<u>\$ 1,381,850</u>	<u>\$ 232,036,930</u>	<u>\$ 14,129,450</u>	<u>\$ 13,433,370</u>	<u>\$ 1,155,390</u>	<u>\$ 11,064,830</u>	<u>\$ 6,819,200</u>	<u>\$ 366,340,630</u>
\$1,381,850	\$232,036,930	\$14,129,450	\$13,390,170	\$1,155,390	\$11,064,830	\$6,819,200	\$366,296,380
-	-	-	43,200	-	-	-	44,250
<u>\$1,381,850</u>	<u>\$232,036,930</u>	<u>\$14,129,450</u>	<u>\$13,433,370</u>	<u>\$1,155,390</u>	<u>\$11,064,830</u>	<u>\$6,819,200</u>	<u>\$366,340,630</u>

Table 20
Athens County, Ohio
Athens County Taxes Collected
(Collection Year 2014)

Entity	Taxes ⁽²⁾			
	Real Estate	Manufactured Homes	Estate	Total
General Fund	\$ 2,193,262	\$ 34,127	\$ -	\$ 2,227,389
Children Services	3,435,895	51,587	-	3,487,482
ACBDD (Beacon School)	5,002,400	75,806	-	5,078,206
Ambulance Service	1,962,387	29,423	-	1,991,810
TB Levy	166,938	2,292	-	169,230
Senior Citizens	519,405	7,576	-	526,981
Senior Citizens Meals on Wheels	238,399	3,710	-	242,109
Total County Offices and Agencies	13,518,686	204,521	-	13,723,207
Health Department	924,900	14,379	-	939,279
317 Board	1,851,552	28,854	-	1,880,406
⁽¹⁾ Total Outside Agencies	2,776,452	43,233	-	2,819,685
Athens CSD	17,792,900	119,375	-	17,912,275
Nelsonville-York CSD	2,036,077	40,845	-	2,076,922
Alexander LSD	4,078,553	96,066	-	4,174,619
Federal Hocking LSD	3,399,597	84,664	-	3,484,261
Trimble LSD	850,694	23,773	-	874,467
Warren LSD	44,650	1,034	-	45,684
Tri-County JVS	1,988,145	28,871	-	2,017,016
Washington Co. JVS	2,817	73	-	2,890
Total Schools	30,193,433	394,701	-	30,588,134
Athens City	821,547	96	57,215	878,858
Nelsonville City	416,842	4,462	-	421,304
Albany Village	112,938	1,470	-	114,408
Amesville Village	35,812	809	6,103	42,724
Buchtel Village	59,780	2,379	-	62,159
Chauncey Village	47,455	1,775	-	49,230
Coolville Village	15,972	564	-	16,536
Glouster Village	182,747	3,362	-	186,109
Jacksonville Village	82,340	2,135	-	84,475
Trimble Village	34,007	961	-	34,968
Total Municipalities	1,809,440	18,013	63,318	1,890,771
Alexander Township	278,310	8,281	-	286,591
Ames Township	212,758	4,139	-	216,897
Athens Township	977,781	15,338	91,821	1,084,940
Bern Township	100,018	1,687	-	101,705
Canaan Township	350,049	2,546	-	352,595
Carthage Township	195,394	6,582	-	201,976
Dover Township	291,095	8,454	-	299,549
Lee Township	258,747	2,903	-	261,650
Lodi Township	262,003	4,470	-	266,473
Rome Township	251,766	6,623	-	258,389
Trimble Township	144,135	5,080	-	149,215
Troy Township	229,554	6,919	-	236,473
Waterloo Township	243,035	11,788	-	254,823
York Township	361,346	8,260	-	369,606
Total Townships	4,155,991	93,070	91,821	4,340,882
County Wide Total	\$ 52,454,002	\$ 753,538	\$ 155,139	\$ 53,362,679

Source: Athens County Auditor

⁽¹⁾ The County Auditor is the fiscal agent for these agencies but they are not included in any General Government reports

⁽²⁾ Taxes are net of any fees (except for County & outside agency funds which report gross taxes) and include Homestead and Credits from the State.

Table 21
Athens County, Ohio
Athens County State Payments and Special Assessments Collected
(Collection Year 2014)

Entity	State Payments					
	Gasoline	Motor Vehicle License	Local Government	Public Utility Personal Property Reimbursement	Commercial Activity Tax Reimbursement	Total
General Fund	\$ -	\$ 12,473	\$ 542,520	\$ -	\$ -	\$ 554,993
Co. Engineer	2,334,893	1,872,280	-	-	-	4,207,173
Total County Offices and Agencies	2,334,893	1,884,753	542,520	-	-	4,762,166
Athens City	-	91,092	325,276	-	-	416,368
Nelsonville City	-	32,708	56,195	819	3,327	93,049
Albany Village	-	8,331	9,503	158	352	18,344
Amesville Village	-	1,336	1,791	-	-	3,127
Buchtel Village	-	3,948	4,757	-	-	8,705
Chauncey Village	-	6,086	8,714	-	-	14,800
Coolville Village	-	3,597	5,133	-	-	8,730
Glouster Village	-	26,453	15,378	130	544	42,505
Jacksonville Village	-	25,729	4,002	-	77	29,808
Trimble Village	-	5,371	3,267	179	96	8,913
Total Municipalities	-	204,651	434,016	1,286	4,396	644,349
Alexander Township	86,714	23,159	8,582	-	-	118,455
Ames Township	86,714	14,231	4,782	-	-	105,727
Athens Township	96,841	41,549	18,143	-	-	156,533
Bern Township	86,714	13,516	4,120	-	-	104,350
Canaan Township	86,714	19,841	6,331	-	5,331	118,217
Carthage Township	86,714	22,632	7,350	-	-	116,696
Dover Township	86,714	25,144	9,413	-	-	121,271
Lee Township	86,714	17,402	6,256	-	-	110,372
Lodi Township	86,714	20,778	6,763	-	-	114,255
Rome Township	86,714	23,454	7,437	-	-	117,605
Trimble Township	86,714	16,905	6,474	-	1,717	111,810
Troy Township	86,714	24,317	8,101	-	-	119,132
Waterloo Township	86,714	22,079	8,269	-	-	117,062
York Township	86,714	18,521	6,483	-	-	111,718
Total Townships	1,224,123	303,528	108,504	-	7,048	1,643,203
County Wide Total	\$ 3,559,016	\$ 2,392,932	\$ 1,085,040	\$ 1,286	\$ 11,444	\$ 7,049,718
Special Assessments ⁽¹⁾						
Plains Water & Sewer			\$ 34,923	Athens City		\$ 506,256
Buchtel Water & Sewer			1,118	Albany Village		6,771
Health Department			1,689	Nelsonville City		3,166
Trimble Waste Water			109,599	Coolville Village		2,064
Hocking Conservancy District			324,252	Glouster Village		7,910
Le-Ax Water			10,844	Jacksonville Village		7,072
Margrets Creek			153,687	Trimble Village		2,455
Tuppers Plains Chester Water			164			
Total Special Districts			\$ 636,276	Total Municipalities		\$ 535,695

Source: Athens County Auditor

⁽¹⁾ Special Assessments are net of any fees.

Table 22
Athens County, Ohio
Detail Sales Tax Receipts
(Collection Year 2014)
(cash basis of accounting)

	General Fund		911 Emergency Communications		Total	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Regular Sales	\$ 1,445,059	22.59%	\$ 361,245	22.60%	\$ 1,806,304	22.59%
Local Stores (C & E, Cross Court, Etc.),						
Direct Pay	593,747	9.28%	148,436	9.28%	742,183	9.28%
Taxes paid directly to the State.						
Seller's Use	619,474	9.68%	154,844	9.69%	774,318	9.69%
Out of State Retailers.						
Consumer's Use	81,319	1.27%	20,328	1.27%	101,647	1.27%
Taxes due beyond what was paid to supplier.						
Motor Vehicle	826,335	12.92%	206,418	12.91%	1,032,753	12.92%
From County Clerk of Courts.						
Watercraft and Outboard Motors	7,105	0.11%	1,775	0.11%	8,880	0.11%
From County Clerk of Courts.						
Liquor Control	34,672	0.54%	8,668	0.54%	43,340	0.54%
State or Agency Liquor Stores.						
Voluntary Payments	31,494	0.49%	7,873	0.49%	39,367	0.49%
Payments made by nonregistered consumers.						
Assessment Payments	21,555	0.34%	5,306	0.33%	26,861	0.34%
From Tax Assessments.						
Audit Payments	4,107	0.06%	1,027	0.07%	5,134	0.06%
From Audits.						
Sales Tax on Motor Fuel	1,155	0.02%	289	0.02%	1,444	0.02%
Tax Due on Motor Fuel Tax Refunds.						
Certified Assessment Payments	(1,036)	-0.02%	(257)	-0.02%	(1,293)	-0.02%
From Certified Tax Assessments						
Statewide Master	2,532,216	39.59%	633,048	39.59%	3,165,264	39.59%
Chain Stores (Wal-Mart, Lowes, Etc.),						
Streamlined Sales-Intrastate	177	0.00%	44	0.00%	221	0.00%
Streamlined Tax Agreement Payments						
Streamlined Sales-Interstate	115	0.00%	29	0.00%	144	0.00%
Streamlined Tax Agreement Payments						
Streamlined Use	4,491	0.07%	1,124	0.07%	5,615	0.07%
Streamlined Tax Agreement Payments						
Use Tax from Ohio IT 1040	-	-	-	0.00%	0	0.00%
State Income Tax Payments						
Non-Resident Motor Vehicle	1,878	0.04%	469	0.03%	2,347	0.03%
Non-Ohio resident purchases of motor vehicles.						
Non-Resident Watercraft	18	0.00%	4	0.00%	22	0.00%
Non-Ohio resident purchases of watercraft.						
Transient Sales	188,636	2.95%	47,159	2.95%	235,795	2.95%
Payments made from transient sales.						
Amnesty	4,146	0.07%	1,037	0.07%	5,183	0.07%
Use Tax Amnesty Payments						
Total Receipts	6,396,663	100.00%	1,598,866	100.00%	7,995,529	100.00%
Adjustments	-	-	-	-	-	-
Less Refund	(13,464)		(3,365)		(16,829)	
Aggregate Tax Receipts	6,383,199		1,595,501		7,978,700	
Less 1% Administrative Fee	(63,832)		(15,955)		(79,787)	
Total Tax Allocation	\$ 6,319,367		\$ 1,579,546		\$ 7,898,913	

Source: Ohio Department of Taxation

ATHENS COUNTY, OHIO

SUPPLEMENTAL REPORTS

FOR THE YEAR ENDED
DECEMBER 31, 2014

JILL A. THOMPSON, COUNTY AUDITOR

ATHENS COUNTY

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ATHENS COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(A),(H) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Education:</i>			
Child Nutrition Cluster:			
(F) School Breakfast Program	10.553	2013/2014	\$ 8,186
(F) National School Lunch Program	10.555	2013/2014	12,135
Total Child Nutrition Cluster			<u>20,321</u>
Child and Adult Care Food Program	10.558	2013/2014	52,787
<i>Passed through Ohio Department of Job and Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1415-11-5329	612,716
Total U.S. Department of Agriculture			<u>685,824</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grants/State's Program:			
(B),(D) Community Development Block Grants/State's Program	14.228	N/A	8,134
Community Development Block Grants/State's Program	14.228	B-C-12-1AE-1	75,533
Community Development Block Grants/State's Program	14.228	B-F-12-1AE-1	107,955
Community Development Block Grants/State's Program	14.228	B-F-13-1AE-1	88,542
Total Community Development Block Grants/State's Program			<u>280,164</u>
Home Investment Partnerships Program	14.239	B-C-12-1AE-2	347,500
Total U.S. Department of Housing and Urban Development			<u>627,664</u>
U.S. DEPARTMENT OF INTERIOR			
<i>Passed Through Ohio Department of Natural Resources:</i>			
Payments in Lieu of Taxes	15.226	2013	29,116
Total U.S. Department of Interior			<u>29,116</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through the Office of Criminal Justice Services:</i>			
Crime Victim Assistance:			
Crime Victim Assistance	16.575	2011-VA-GENE-900	248
Crime Victim Assistance	16.575	2014-VA-GENE-135	66,102
Crime Victim Assistance	16.575	2015-VOCA-10201731	23,191
Total Crime Victim Assistance			<u>89,541</u>
Violence Against Women Formula Grants:			
Violence Against Women Formula Grants	16.588	2013-WF-VA5-8417	34,974
Violence Against Women Formula Grants	16.588	2013-WF-VA5-8430	41,411
Total Violence Against Women Formula Grants			<u>76,385</u>
Total U.S. Department of Justice			<u>165,926</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed Through Ohio Department of Job and Family Services</i>			
Workforce Investment Act Cluster:			
(C),(D) WIA Adult Program	17.258	N/A	139,925
(C),(D) WIA Youth Activities	17.259	N/A	209,559
(C),(D) WIA Dislocated Worker Formula Grants	17.278	N/A	121,067
Total Workforce Investment Act Cluster			<u>470,551</u>
Total U.S. Department of Labor			<u>470,551</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Public Safety:</i>			
State and Community Highway Safety:			
State and Community Highway Safety	20.600	HVEO-2014-5-00-00-00327-00	15,331
Total State and Community Highway Safety			<u>15,331</u>
National Priority Safety Programs	20.616	IDEP-2015-5-00-00-00396-00	4,721
National Priority Safety Programs	20.616	STEP-2015-5-00-00-00578-00	2,221
Total National Priority Safety Programs			<u>6,942</u>
Total U.S. Department of Transportation			<u>22,273</u>

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ATHENS COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(A),(H) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through the Gallia-Jackson-Vinton JVSD:</i>			
Adult Education - Basic Grants to States	84.002	2013/2014	\$ 23,601
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster:			
(E) Special Education_Grants to States	84.027	2014	32,413
(E) Special Education_Preschool Grants	84.173	2014	5,486
Total Special Education Cluster			<u>37,899</u>
Total U.S. Department of Education			<u>61,500</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-1415-11-5330	32,246
Temporary Assistance for Needy Families	93.558	G-1415-11-5329	3,254,878
Child Support Enforcement	93.563	G-1415-11-5329	1,253,057
Community-Based Child Abuse Prevention Grants	93.590	G-1415-11-5330	1,192
Child Care and Development Block Grant	93.575	G-1415-11-5329	122,780
Children's Justice Grants to States	93.643	G-1415-11-5330	1,323
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1415-11-5330	93,616
Foster Care_Title IV-E	93.658	G-1415-11-5330	1,020,030
Adoption Assistance	93.659	G-1415-11-5330	1,312,300
Social Services Block Grant	93.667	G-1415-11-5329	311,969
(G) Social Services Block Grant	93.667	2014	36,708
Total Social Services Block Grant			<u>348,677</u>
Chafee Foster Care Independence Program	93.674	G-1415-11-5330	48,927
Medical Assistance Program:			
Medical Assistance Program	93.778	G-1415-11-5329	1,267,312
Medical Assistance Program	93.778	G-1415-11-5330	4,827
(D)(G)(I) Medical Assistance Program	93.778	N/A	180,772
Total Medical Assistance Program			<u>1,452,911</u>
<i>Passed Through Ohio Secretary of State:</i>			
(D) Voting Access for Individuals with Disabilities_Grants to State	93.617	N/A	3,990
Total U.S. Department of Health and Human Services			<u>8,945,927</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through Ohio Emergency Management Agency</i>			
Emergency Management Performance Grants	97.042	EMW-2013-EP-00060-S01	24,344
Emergency Management Performance Grants	97.042	EMW-2014-EP-00064-S01	19,707
Total Emergency Management Performance Grants			<u>44,051</u>
Total U.S. Department of Homeland Security			<u>44,051</u>
Total Federal Financial Assistance			<u>\$ 11,052,832</u>

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ATHENS COUNTY
 SCHEDULE OF FEDERAL AWARDS EXPENDITURES
 FOR THE YEAR ENDED DECEMBER 31, 2014

NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES:

- (A) This schedule was prepared on the cash basis of accounting.
- (B) The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on this schedule. 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 this schedule. These loans are collateralized by mortgages on the property.

Activity in the Community Development Block Grant revolving loan fund during 2014 is as follows:

Beginning loans receivable balance as of January 1, 2014	\$ 343,693
Loans Disbursed	-
Loans Repaid	<u>38,679</u>
Ending loans receivable balance as of December 31, 2014	<u>\$ 305,014</u>
Cash balance on hand as of December 31, 2014	\$ 287,739
Administrative costs expended during 2014	\$ 8,134

- (C) Included as part of the "Workforce Investment Act Cluster" in determining major programs.
- (D) Pass-through grant numbers were unable to be obtained for these grants.
- (E) Included as part of the "Special Education Cluster" in determining major programs.
- (F) Included as part of the "Child Nutrition Cluster" in determining major programs.
- (G) This portion of the grant was passed through the Ohio Department of Developmental Disabilities.
- (H) Certain federal programs require 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 are not included on the schedule.
- (I) During the calendar year, the County Board of Developmental Disabilities received notice of a liability owed to the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA # 93.778) in the amount of \$10,040. The Cost Report liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's Schedule of Federal Awards Expenditures since the underlying expenses occurred in the prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.



Julian & Grube, Inc.

Serving Ohio Local Governments

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

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements and have issued our report thereon dated June 26, 2015. Our report refers to 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 from the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of ATCO, Inc., a discretely presented component unit, as described in our report on Athens County's financial statements. The financial statements of ATCO, Inc., were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered Athens County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of Athens County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of Athens County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Board of County Commissioners
Athens County

Compliance and Other Matters

As part of reasonably assuring whether Athens County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of Athens County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering Athens County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Julian & Grube, Inc.
June 26, 2015



Julian & Grube, Inc.
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333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

**Independent Auditor's Report on Compliance With Requirements Applicable
to Each Major Federal Program and on Internal Control Over Compliance
Required by OMB Circular A-133 and the Schedule of Federal
Awards Expenditures**

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Athens County's compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Athens County's major federal programs for the year ended December 31, 2014. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies Athens County's major federal programs.

Management's Responsibility

Athens County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on Athens County's compliance for each of Athens County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about Athens County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on Athens County's major programs. However, our audit does not provide a legal determination of Athens County's compliance.

Athens County's basic financial statements include the operations of ATCO, Inc., a discretely presented component unit, which received less than \$500,000 in federal awards which is not included in Athens County's Schedule of Federal Awards Expenditures for the year ended December 31, 2014. Our audit of Federal awards, described below, did not include the operations of ATCO, Inc. because the component unit engaged another auditor to audit its Federal award programs in accordance with OMB Circular A-133.

Opinion on Each Major Federal Program

In our opinion, Athens County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

Athens County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered Athens County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of Athens County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Athens County as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements. We issued our unmodified report thereon dated June 26, 2015. We conducted our audit to opine on Athens County's basic financial statements. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. Our opinion also explained that ATCO, Inc., a discretely presented component unit, was audited by other auditors.



Julian & Grube, Inc.
June 26, 2015

ATHENS COUNTY

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2014**

1. SUMMARY OF AUDITORS' RESULTS		
(d)(1)(i)	<i>Type of Financial Statement Opinion</i>	Unmodified
(d)(1)(ii)	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(ii)	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(iii)	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
(d)(1)(iv)	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
(d)(1)(iv)	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	No
(d)(1)(v)	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
(d)(1)(vi)	<i>Are there any reportable findings under §.510(a)?</i>	No
(d)(1)(vii)	<i>Major Programs:</i>	Home Investment Partnerships Program, CFDA #14.239; Temporary Assistance for Needy Families, CFDA #93.558; Medical Assistance Program, CFDA #93.778
(d)(1)(viii)	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$331,585 Type B: all others
(d)(1)(ix)	<i>Low Risk Auditee?</i>	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS AND QUESTIONED COSTS
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None

ATHENS COUNTY

**STATUS OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2014**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2013-AC-001	<u>Noncompliance Citation</u> - Ohio Revised Code 9.38 states that a person who is a public official other than a state officer, employee, or agent shall deposit all public moneys received by that person with the treasurer of the public office or properly designated depository.	Yes	N/A

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Dave Yost • Auditor of State

ATHENS COUNTY 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
OCTOBER 20, 2015