

ATHENS COUNTY, OHIO

SUPPLEMENTAL REPORTS

FOR THE YEAR ENDED
DECEMBER 31, 2015

JILL A. THOMPSON, COUNTY AUDITOR



Dave Yost • Auditor of State

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

We have reviewed the Independent Auditor's Report of Athens County, prepared by Julian & Grube, Inc., for the audit period January 1, 2015 through December 31, 2015. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them. In conjunction with the work performed by the Independent Public Accountant, the Auditor of State is issuing the following:

Finding for Recovery – Repaid Under Audit

On September 24, 2015, Jennifer McPherson, former Juvenile Court employee, was paid her last pay (for the pay period ending September 18, 2015) and her related severance payment of outstanding vacation and sick leave. According to Debora Gibson, Probate/Juvenile Court Administrator, hours paid for vacation and sick leave were mistakenly inverted, so that Ms. McPherson received payment for sick leave that she was not entitled to instead of vacation. At the time of termination, Ms. McPherson had 112.475 hours of sick leave and 12.15 hours of vacation. At the current rate of pay, \$11.7865 per hour, Ms. McPherson received \$1,325.69; instead of, the amount due, which was \$143.21, for a difference of \$1,182.48. According to the policy governing employees of Athens County, severance payments for sick leave are limited to separation from employment due to retirement only. Ms. McPherson separated from employment for reasons other than retirement.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code §117.28, a Finding for Recovery for public monies illegally expended may be issued against Jennifer McPherson in the amount of \$1,182.48, and in favor of the General Fund of Athens County.

This Finding for Recovery was fully repaid on August 3, 2016, pay-in number 063742, to the credit of the Athens County General Fund.

Board of County Commissioners
Athens County
15 S. Court Street
Athens, Ohio 45701
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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". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

October 5, 2016

ATHENS COUNTY

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ATHENS COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(C) PASSED THROUGH TO SUBRECIPIENTS	(A),(B),(F) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through Ohio Department of Education:</i>				
Child Nutrition Cluster:				
(D)(G) School Breakfast Program	10.553	05-PU-09		\$ 6,970
(D)(G) National School Lunch Program	10.555	LL-P4-05		10,242
Total Child Nutrition Cluster				<u>17,212</u>
Child and Adult Care Food Program	10.558	2014/2015		45,880
<i>Passed through Ohio Department of Job and Family Services:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1011-11-5008/G-1011-11-5009		605,763
Total U.S. Department of Agriculture				<u>668,855</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Department of Development:</i>				
Community Development Block Grants/State's Program:				
(E),(I) Community Development Block Grants/State's Program	14.228	N/A		7,517
Community Development Block Grants/State's Program	14.228	B-C-14-1AE-1		189,067
Community Development Block Grants/State's Program	14.228	B-F-13-1AE-1		46,458
Community Development Block Grants/State's Program	14.228	S-C-14-1AE-1		81,859
Community Development Block Grants/State's Program	14.228	B-F-14-1AE-1		97,509
Total Community Development Block Grants/State's Program				<u>422,410</u>
Home Investment Partnerships Program	14.239	B-C-12-1AE-2		119,298
Total U.S. Department of Housing and Urban Development				<u>541,708</u>
U.S. DEPARTMENT OF INTERIOR				
<i>Passed Through Ohio Department of Natural Resources:</i>				
Payments in Lieu of Taxes	15.226	FED FOREST 13		23,802
Total U.S. Department of Interior				<u>23,802</u>
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through the Office of Criminal Justice Services:</i>				
Crime Victim Assistance:				
Crime Victim Assistance	16.575	2015-VOCA-10201731		74,983
Crime Victim Assistance	16.575	2016-VOCA-18646543		668
Crime Victim Assistance	16.575	2016-VOCA-19810918		21,271
Crime Victim Assistance	16.575	2015-VOCA-19811279		6,073
Total Crime Victim Assistance				<u>102,995</u>
Violence Against Women Formula Grants:				
Violence Against Women Formula Grant	16.588	2014-WF-VA5-8417		34,752
Violence Against Women Formula Grants	16.588	2015-VOCA-14590138		1,352
Violence Against Women Formula Grants	16.588	2016-VOCA-19811221		11,560
Total Violence Against Women Formula Grants				<u>47,664</u>
Total U.S. Department of Justice				<u>150,659</u>
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Workforce Investment Act Cluster:				
(H),(I) WIA Adult Program	17.258	N/A		167,833
(H),(I) WIA Youth Activities	17.259	N/A		238,201
(H),(I) WIA Dislocated Worker Formula Grants	17.278	N/A		117,605
Total Workforce Investment Act Cluster				<u>523,639</u>
Total U.S. Department of Labor				<u>523,639</u>
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Public Safety:</i>				
National Priority Safety Programs	20.616	IDEP-2015-5-00-00-00396-00		9,558
National Priority Safety Programs	20.616	IDEP-2016-5-00-00-00374-00		5,711
National Priority Safety Programs	20.616	STEP-2015-5-00-00-00578-00		8,249
National Priority Safety Programs	20.616	STEP-2016-5-00-00-00450-00		1,877
Total National Priority Safety Programs				<u>25,395</u>
Total U.S. Department of Transportation				<u>25,395</u>

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ATHENS COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(C) PASSED THROUGH TO SUBRECIPIENTS	(A),(B),(F) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through the Gallia-Jackson-Vinton JVSD:</i>				
Adult Education - Basic Grants to States	84.002	2014/2015		\$ 25,191
Total U.S. Department of Education				<u>25,191</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-89-20-1024/G-1011-11-5010		<u>21,151</u>
(I) Temporary Assistance for Needy Families -OWIP Incentives	93.558	N/A		434,000
Temporary Assistance for Needy Families	93.558	G-1011-11-5008/G-1011-11-5009	661,463	2,685,602
Total Temporary Assistance for Needy Families			<u>661,463</u>	<u>3,119,602</u>
Child Support Enforcement	93.563	G-1011-11-5008/G-1011-11-5009		<u>1,261,654</u>
Child Care and Development Block Grant	93.575	G-1011-11-5008/G-1011-11-5009		<u>121,602</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-89-20-1024/G-1011-11-5010		<u>99,926</u>
Foster Care_Title IV-E	93.658	G-89-20-1024/G-1011-11-5010		<u>1,150,440</u>
Adoption Assistance	93.659	G-89-20-1024/G-1011-11-5010		<u>1,304,650</u>
Social Services Block Grant	93.667	G-1011-11-5008/G-1011-11-5009		340,930
(J) Social Services Block Grant	93.667	2015		35,425
Total Social Services Block Grant				<u>376,355</u>
Chafee Foster Care Independence Program	93.674	G-89-20-1024/G-1011-11-5010		<u>48,966</u>
Medical Assistance Program:				
Medical Assistance Program	93.778	G-1011-11-5008/G-1011-11-5009		1,713,000
Medical Assistance Program	93.778	G-89-20-1024/G-1011-11-5010		4,506
(I)(J) Medical Assistance Program	93.778	N/A		189,164
Total Medical Assistance Program				<u>1,906,670</u>
Total U.S. Department of Health and Human Services			<u>661,463</u>	<u>9,411,016</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Emergency Management Agency</i>				
Disaster Grant - Public Assistance	97.036	FEMA-4002-DR-009-0480F		\$ 389,096
Total Disaster Grant - Public Assistance				<u>389,096</u>
Emergency Management Performance Grant	97.042	EMW-2014-EP-00064		18,856
Emergency Management Performance Grant	97.042	EMW-2015-EP-00034-S01		19,228
Total Emergency Management Performance Grants				<u>38,084</u>
Total U.S. Department of Homeland Security				<u>427,180</u>
Total Federal Financial Assistance			<u>\$ 661,463</u>	<u>\$ 11,797,445</u>

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**ATHENS COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2015**

NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES:

(A) The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Athens County (the County) under programs of the federal government for the year ended December 31, 2015. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Government, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County .

(B) Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 Cost Principles for State, Local, and Indian Tribal Governments (codified in 2 CFR Part 225) or OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

(C) The County passes certain federal awards received from ODJFS to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

(D) The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the Government assumes it expends federal monies first.

(E) The federal loan programs listed subsequently are administered directly by the County, and balances and transactions relating to these programs are included in the County's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balances of loans outstanding at December 31, 2015 consist of:

Activity in the Community Development Block Grant revolving loan fund (CFDA 14.228) during 2015 is as follows:

Beginning loans receivable balance as of January 1, 2015	\$	305,014
New loans disbursed in 2015		-
Loans Repaid		<u>36,585</u>
Ending loans receivable balance as of December 31, 2015	\$	<u>268,429</u>
Cash balance on hand as of December 31, 2015	\$	314,404
Administrative expenses paid out during 2015	\$	7,517

(F) Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

(G) Included as part of the "Child Nutrition Cluster" in determining major programs.

(H) Included as part of the "Workforce Investment Act Cluster" in determining major programs.

(I) Pass-through grant numbers were unable to be obtained for these grants.

(J) This portion of the grant was passed through the Ohio Department of Developmental Disabilities.

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Julian & Grube, Inc.
Serving Ohio Local Governments

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

**Independent Auditor's Report on Internal Control over Financial Reporting and
on Compliance and Other Matters Required by *Government Auditing Standards***

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements and have issued our report thereon dated July 25, 2016, wherein we noted as discussed in Note 5, Athens County adopted Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. Our report refers to other auditors who audited the financial statements of ATCO, Inc., a discretely presented component unit, as described in our report on Athens County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that these auditors audited separately. The financial statements of ATCO, Inc., were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered Athens County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Athens County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of Athens County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. 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.
July 25, 2016



Julian & Grube, Inc.
Serving Ohio Local Governments

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

**Independent Auditor's Report on Compliance With Requirements Applicable
to The Major Federal Program and on Internal Control Over Compliance
Required by the *Uniform Guidance* 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 The Major Federal Program

We have audited Athens County's compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB), *Compliance Supplement* that could directly and materially affect Athens County's major federal program for the year ended December 31, 2015. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies Athens County's major federal program.

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 Athens County's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about Athens County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on Athens County's major program. However, our audit does not provide a legal determination of Athens County's compliance.

Opinion on The 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 its major federal program for the year ended December 31, 2015.

Report on Internal Control Over Compliance

Athens County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered Athens County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of Athens County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on the Schedule of Federal Awards Expenditures Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Athens County as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements. We issued our unmodified report thereon dated July 25, 2016, wherein we noted as discussed in Note 5, Athens County adopted Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. We conducted our audit to opine on Athens County's basic financial statements as a whole. The accompanying schedule of federal awards expenditures presents additional analysis required by Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. Our opinion also explained that ATCO, Inc., a discretely presented component unit, was audited by other auditors.



Julian & Grube, Inc.
July 25, 2016

ATHENS COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015

1. SUMMARY OF AUDITORS' RESULTS		
<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinion</i>	Unmodified
<i>(d)(1)(ii)</i>	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iii)</i>	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under 2 CFR § 200.516 (a)?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Program:</i>	Temporary Assistance for Needy Families, CFDA #93.558
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$750,000 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	Yes

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

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ATHENS COUNTY, OH

2015



COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2015

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ATHENS COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2015



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**ATHENS COUNTY, OHIO
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ATHENS COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015
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Introductory Section



Photos: Jeremy Stump

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Jill A. Thompson

Athens County Auditor

Honorable Lenny Eliason
Honorable Charlie Adkins
Honorable Chris Chmiel

July 25, 2016

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our twenty-sixth Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2015. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and includes the reporting model as promulgated by GASB Statement No. 34. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. This CAFR will provide the necessary information to the taxpayers of Athens County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Athens County with sound financial information for future decision making.

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

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Athens County was organized into a separate political entity in 1805 and consists of fourteen townships, eight villages, and two cities. The County encompasses 506.8 square miles and has a population of approximately 65,886. The City of Athens is the County seat with an estimated population of 25,044.

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.

The City of Athens has adopted the "Essence of Athens", an economic development plan designed to boost the \$140 million tourism industry in Athens. Construction is now complete on the Fairfield Inn & Suites in Athens, which will add capacity for Athens growing tourism. OhioHealth Urgent Care is now serving the City of Nelsonville.

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 2015, 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. Athens County GIS also finished a parcel conversion project with Vinton County. At the end of the year a new plat book was produced in collaboration with the Athens County Soil and Water Conservation District. This was the first update of a Plat Book since 2011.

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, 2014. 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 2015 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, 2014

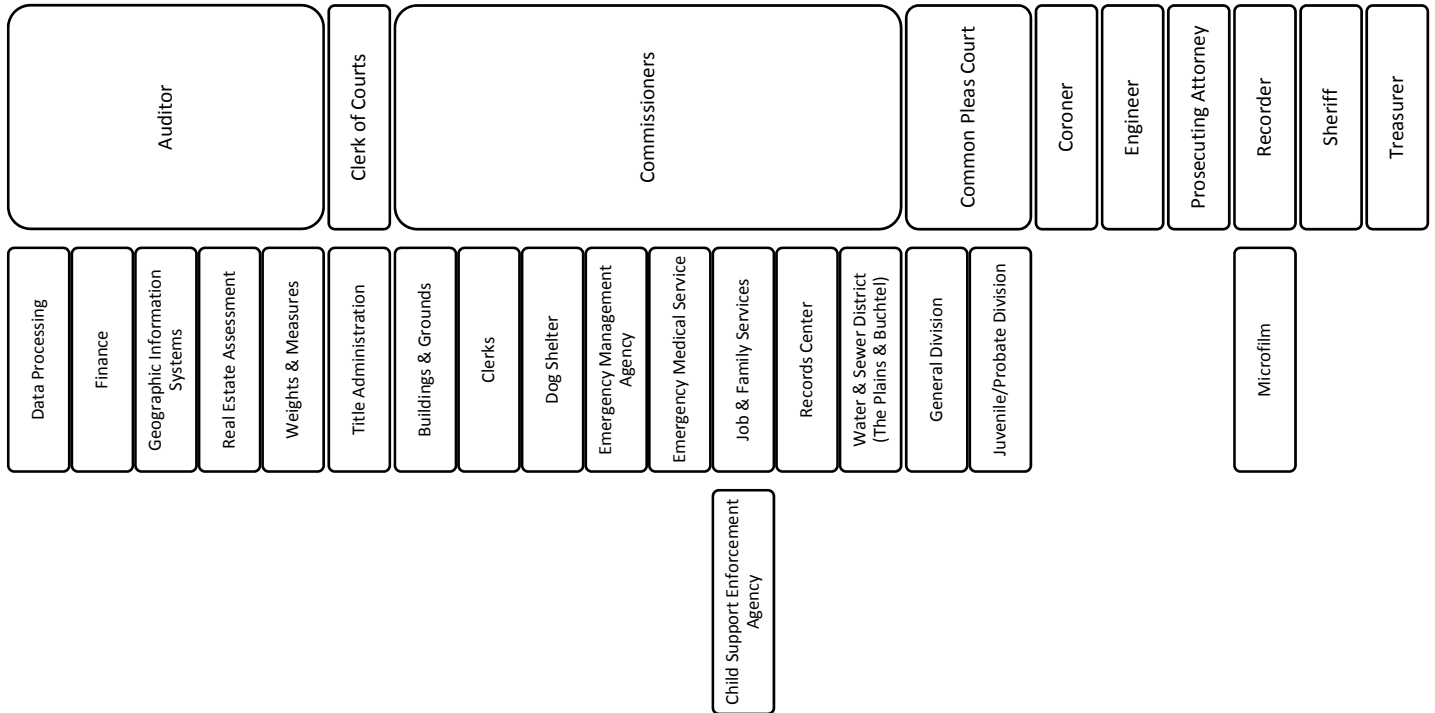
Executive Director/CEO

ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2015

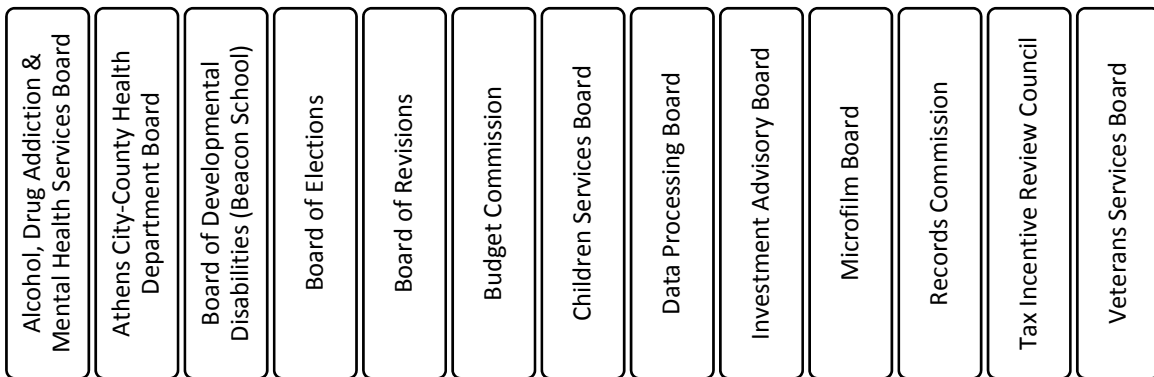
<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Leonard R. Eliason	County Commissioner	1/01/15 to 12/31/18
Christopher T. Chmiel	County Commissioner	1/03/13 to 1/02/17
Charles R. Adkins	County Commissioner	1/02/13 to 1/01/17
Jill A. Thompson	County Auditor	3/09/15 to 3/10/19
William J. Bias	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
Pat Lang	Common Pleas Court Judge	2/09/15 to 2/08/21
George P. McCarthy	Common Pleas Court Judge	5/28/13 to 12/31/16
Robert W. Stewart	Probate/Juvenile Court Judge	2/09/15 to 2/08/21
Rodney Smith	Sheriff	3/21/15 to 1/01/17

ORGANIZATIONAL CHART OF ATHENS COUNTY

Citizens of Athens County



Ex Officio & Appointed Boards



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Financial Section



Photos: Jim Downard

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Julian & Grube, Inc.

Serving Ohio Local Governments

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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, 2015, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of ATCO, Inc., a discretely presented component unit of Athens County, which represents 18.71 percent, 19.77 percent, and 69.64 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units of Athens County. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to amounts included for ATCO, Inc., is based on the report of the other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of ATCO, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of December 31, 2015, 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 (MVG), Children's Services, ACBDD (Beacon School), and Ambulance Services funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 5 to the financial statements, during the year ended December 31, 2015, Athens County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 25, 2016, on our consideration of Athens County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Athens County's internal control over financial reporting and compliance.



Julian & Grube, Inc.
July 25, 2016

ATHENS COUNTY, OHIO
Management Discussion & Analysis
For the Year Ended December 31, 2015
(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, 2015. 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 2015 are as follows:

Total assets and deferred outflows of resources of the County exceeded its total liabilities and deferred inflows of resources at December 31, 2015 by \$62,513,485.

The County's total net position decreased \$680,251 or 1.08% from 2014 to 2015.

Program revenues of governmental activities accounted for \$30,927,689 or 52.43% of total governmental activities revenue. General revenues accounted for \$28,061,808 or 47.57% of the total governmental activities revenue.

The County had \$59,523,890 in expenses related to governmental activities; \$30,927,689 of these expenses was offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and miscellaneous revenue of \$28,061,808 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,197,669 or 98.67% of total business-type activities revenue. General revenues accounted for \$16,200 or 1.33% of the total business-type activities revenue.

The County had \$1,359,727 in expenses related to business-type activities; \$1,197,669 of these expenses was offset by program specific charges for services. General revenues of \$16,200 were utilized to provide for these programs.

Among major funds, the General Fund had \$14,167,985 in revenues, \$12,965,864 in expenditures, and (\$677,841) in net transfers and other financing sources. The General Fund balance increased by \$524,280 from \$3,462,201 to \$3,986,481.

In 2015, the County's governmental activities related outstanding bonds decreased by \$32,205 or 9.00% to \$325,802. The County's governmental activities related outstanding long-term notes decreased by \$47,096 or 7.65% to \$568,904. The County's governmental activities related outstanding loans had a decrease of \$103,077 or 65.94% to \$53,233. Total governmental activities related debt outstanding decreased in 2015 by \$182,378 to \$947,939.

In 2015, the County's business-type related outstanding bonds had a net decrease of \$56,879 or 5.00% to \$1,081,621, while the County's business-type activities related outstanding loans had a net increase of \$181,242 or 41.76% to \$615,279. Total business-type activities related debt outstanding increased in 2015 by \$124,363 to \$1,696,900.

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, 2015
(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 2015?" 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.

ATHENS COUNTY, OHIO
Management Discussion & Analysis
For the Year Ended December 31, 2015
(Unaudited)

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.

ATHENS COUNTY, OHIO
Management Discussion & Analysis
For the Year Ended December 31, 2015
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2015 compared to 2014:

Table 1
Net Position

	Governmental		Business-Type		Total	
	Activities		Activities			
	2015	Restated 2014	2015	Restated 2014	2015	Restated 2014
<i>Assets:</i>						
Current & Other Assets	\$ 43,032,985	\$ 41,783,756	\$ 985,828	\$ 1,811,578	\$ 44,018,813	\$ 43,595,334
Capital Assets, Net	53,257,685	55,278,947	5,910,494	5,304,807	59,168,179	60,583,754
Total Assets	96,290,670	97,062,703	6,896,322	7,116,385	103,186,992	104,179,088
Deferred Outflows of Resources	3,829,004	2,577,815	38,966	24,868	3,867,970	2,602,683
<i>Liabilities:</i>						
Current & Other Liabilities	2,447,312	2,262,677	97,404	291,525	2,544,716	2,554,202
Long Term Liabilities	27,106,533	26,933,582	1,966,465	1,835,106	29,072,998	28,768,688
Total Liabilities	29,553,845	29,196,259	2,063,869	2,126,631	31,617,714	31,322,890
Total Deferred Inflows of Resources	12,921,108	12,265,145	2,655	-	12,923,763	12,265,145
<i>Net Position:</i>						
Net Investment in Capital Assets	51,730,375	53,505,272	4,215,170	3,732,270	55,945,545	57,237,542
Restricted	22,050,471	21,767,102	-	-	22,050,471	21,767,102
Unrestricted	(16,136,125)	(17,093,260)	653,594	1,282,352	(15,482,531)	(15,810,908)
Total Net Position	\$ 57,644,721	\$ 58,179,114	\$ 4,868,764	\$ 5,014,622	\$ 62,513,485	\$ 63,193,736

During 2015, the County adopted GASB Statement No. 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement No. 27," which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

Under the new standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

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

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

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Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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

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

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2015 from \$76,921,610 to \$58,179,114 in the governmental activities.

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

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

Deferred Outflows increased due to the calculation of pension liabilities per GASB 68.

Current liabilities decreased slightly due primarily to decreases in intergovernmental payable.

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

Long-term liabilities increased due to the net pension liability resulting from GASB 68.

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 \$62,513,485. By far, the largest portion of the County's net position (89.49%) 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 \$22,050,471 or 35.27% of total net position. The remaining deficit balance of (\$15,482,531) or (24.77%), which is unrestricted net position, may be used to meet the County's ongoing obligations to citizens and creditors. Total net position decreased in 2015 by \$680,251. As of December 31, 2015, the County is able to report a positive balance of \$57,644,721 for governmental type activities. For business-type activities, a positive net position balance of \$4,868,764 is reported.

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Table 2 shows the changes in net position for the year 2015 compared to 2014.

Table 2
Changes in Net Position

	Governmental Activities	Business-Type Activities	Total	Governmental Activities Restated 2014	Business-Type Activities Restated 2014	Total Restated 2014
	2015	2015	2015	2014	2014	2014
<i>Revenues:</i>						
Program Revenues						
Charges for Services	\$ 6,022,269	\$ 1,197,669	\$ 7,219,938	\$ 5,817,031	\$ 1,181,433	\$ 6,998,464
Operating Grants and Contributions	24,497,921	-	24,497,921	25,343,026	-	25,343,026
Capital Grants and Contributions	407,499	-	407,499	642,358	-	642,358
Total Program Revenue	<u>30,927,689</u>	<u>1,197,669</u>	<u>32,125,358</u>	<u>31,802,415</u>	<u>1,181,433</u>	<u>32,983,848</u>
General Revenues						
Property Taxes	14,502,024	-	14,502,024	12,417,646	-	12,417,646
Sales Tax	8,372,286	-	8,372,286	7,975,117	-	7,975,117
Grants and Entitlements	2,181,877	-	2,181,877	1,991,287	-	1,991,287
Investment Earnings	287,928	12	287,940	147,464	17	147,481
Miscellaneous	2,717,693	16,188	2,733,881	2,897,450	15,488	2,912,938
Total General Revenues	<u>28,061,808</u>	<u>16,200</u>	<u>28,078,008</u>	<u>25,428,964</u>	<u>15,505</u>	<u>25,444,469</u>
Total Revenues	<u>58,989,497</u>	<u>1,213,869</u>	<u>60,203,366</u>	<u>57,231,379</u>	<u>1,196,938</u>	<u>58,428,317</u>
<i>Program Expenses:</i>						
General Government						
Legislative and Executive	8,010,255	-	8,010,255	7,117,371	-	7,117,371
Judicial	2,673,329	-	2,673,329	2,581,187	-	2,581,187
Public Safety	5,835,168	-	5,835,168	6,263,108	-	6,263,108
Public Works	8,732,968	-	8,732,968	8,408,104	-	8,408,104
Health	4,072,784	-	4,072,784	3,878,658	-	3,878,658
Human Services	30,071,687	-	30,071,687	30,820,788	-	30,820,788
Conservation and Recreation	54,972	-	54,972	39,529	-	39,529
Economic Development and Assistance	7,518	-	7,518	6,177	-	6,177
Interest and Fiscal Charges	65,209	-	65,209	40,793	-	40,793
Plains Sewer	-	339,708	339,708	-	362,258	362,258
Plains Water	-	652,768	652,768	-	644,583	644,583
Buchtel Sewer	-	274,023	274,023	-	247,148	247,148
Buchtel Water	-	92,531	92,531	-	120,658	120,658
Sheriff Academy Training	-	697	697	-	7,340	7,340
Total Expenses	<u>59,523,890</u>	<u>1,359,727</u>	<u>60,883,617</u>	<u>59,155,715</u>	<u>1,381,987</u>	<u>60,537,702</u>
Change in Net Position	(534,393)	(145,858)	(680,251)	(1,924,336)	(185,049)	(2,109,385)
Net Position January 1	<u>58,179,114</u>	<u>5,014,622</u>	<u>63,193,736</u>	<u>60,103,450</u>	<u>5,199,671</u>	<u>65,303,121</u>
Net Position December 31	<u>\$ 57,644,721</u>	<u>\$ 4,868,764</u>	<u>\$ 62,513,485</u>	<u>\$ 58,179,114</u>	<u>\$ 5,014,622</u>	<u>\$ 63,193,736</u>

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$2,602,683 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expenses of \$2,252,740. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

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	Governmental Activities
Total 2015 Program Expenses Under GASB 68	\$ 59,523,890
<i>Adjustments:</i>	
Pension Expense Under GASB 68	(2,225,291)
2015 Contractually Required Contribution	2,680,313
Adjusted 2015 Program Expenses	59,978,912
Total 2014 Program Expenses Under GASB 27	59,155,715
Increases in Program Expenses Not Related to Pension	\$ 823,197

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 88.46% of the total governmental activities. Human Services, which accounts for 50.52% 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 14.67% 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 13.46% 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 9.81% of the total, represents costs mainly associated with the operation of the Sheriff's Department and 911 Emergency Communication.

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

As noted previously, the net position decreased \$534,393 or 0.92%. This is a slight change from last year when net position decreased \$1,924,336 or 3.20%. Total revenues increased \$1,758,118 or 3.07% from last year and expenses increased \$368,175 or 0.62% from last year.

The major factors in the change in revenues are a slight decrease in operating grants and contributions of \$845,105 or 3.33%, due to less State funds received by Job and Family Services an ACBDD, a decrease in capital grants and contributions of \$234,859 or 36.56%, and an increase of \$2,084,378 or 16.79% in property taxes, a \$205,238 or 3.53% increase in charges for services, a \$140,464 or 95.25% increase in investment earnings and a decrease of \$179,757 or 6.20% in miscellaneous revenues primarily in the General, Job and Family Services, and Workman's Compensation funds.

Expenses increased by \$368,175 or 0.62% as a net result of a \$892,884 increase in Legislative and Executive as a result of General Fund expenses and the losses on the disposal of capital; assets, decreases of \$749,101 or 2.43% in Human Services due to decreases in expenses for Job and Family Services public retention contingency and personnel expenses, ACBDD and WIA expenses, a \$324,864 or 3.86% increase in Public Works mainly due to Road (MVGT) contract expenses for bridge repairs and a \$427,940 or 6.83% decrease in Public Safety due primarily to less 911 contract expenses for GIS services and equipment purchases.

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

Table 3
Governmental Activities

	Total Cost of Services 2015	Net Cost of Services 2015
General Government		
Legislative and Executive	\$ 8,010,255	\$ 5,613,213
Judicial	2,673,329	1,561,794
Public Safety	5,835,168	5,129,325
Public Works	8,732,968	2,635,654
Health	4,072,784	1,969,437
Human Services	30,071,687	11,587,284
Conservation and Recreation	54,972	26,767
Economic Development	7,518	7,518
Interest and Fiscal Charges	65,209	65,209
 Total Expenses	 \$ 59,523,890	 \$ 28,596,201

It should be noted that 51.96% 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 \$11,587,284 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 2015, the net cost of providing these Human Services was only 38.53% of total cost.

For Legislative and Executive, the \$5,613,213 in net cost of services indicates primarily the General Fund support provided for the operation of the general administration of the county government.

Business-Type Activities

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

Governmental Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$22,062,461 (4.86% is unassigned), a decrease of \$225,184 or 1.01% from last year. Decreases in the Job and Family Services, Road (MVGT), Children Services, ACBDD (Beacon School) and County Capital Improvement funds more than offset increases in the General, Ambulance Service and other nonmajor funds leading to this decrease.

The General Fund is the primary operating fund of the County. At the end of 2015, the total fund balance in the General Fund was \$3,986,481 of which \$1,838,039 was unassigned. During the year, revenues exceeded expenditures by \$1,202,121. Planned transfers to various other funds mainly for debt payments and capital projects reduced the change in fund balance to an increase of \$524,280. This increase was due mainly to increases in sales tax revenues.

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For the other major funds of the County's governmental funds, the Job and Family Services Fund balance decreased by \$211,555 or 17.27% due to decreased intergovernmental revenues in 2015. The Road (MVGT) Fund balance decreased by \$20,903 or 1.46% due to transfers made to make debt service payments, while the Children Services Fund balance decreased by \$714,450 or 33.09% due primarily to increases in personnel and contract expenses, and the ACBDD (Beacon School) Fund balance decreased by \$265,120 or 7.00%, due to less revenues and increased transfers in 2015. Finally, the Ambulance Service Fund balance increased by \$276,448 or 17.48% due to increases in taxes and charges for services revenues, while the County Capital Improvements balance decreased \$239,142 due to continued capital expenditures.

Proprietary Funds

The County's enterprise funds are the Plains and Buchtel Water and Sewer funds, Rural Solid Waste, Athens County Solid Waste and Sheriff Academy Training. The County provides water and sewer services to over two thousand customers in The Plains and Buchtel. Net position of the enterprise funds at year end was \$4,868,764, of which \$653,594 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 \$2,624,359 with \$529,970 of that unrestricted and \$1,712,834 of which \$34,948 was unrestricted, respectively. During 2015, the Plains Sewer Fund net position increased by \$12,186 or 0.47%, while the Buchtel Sewer Fund net position decreased by \$98,018 or 5.41%.

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 \$12,226,251 representing a \$23,164 increase from the original budgeted estimates of \$12,249,415. The final budget reflected a 0.19% decrease from the original budgeted amount. There was an 11.57% positive variance in actual revenues as compared to the final budget in the General Fund.

This was due to the receipt of unanticipated sales tax, intergovernmental and charges for services. For the General Fund, the final budget basis expenditures were \$12,990,161 representing an increase of \$142,730 or 1.11% from the original budget.

There was a 4.32% 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, 2015, amounts to \$55,945,545 (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 2015 fiscal year. In 2015, there were additional costs of \$1,001,949 incurred for various construction projects.

During 2015, various roads were resurfaced and bridges improved or replaced bringing the infrastructure investment of the County to a total of \$80,836,992.

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Long-term Debt - At December 31, 2015, the County had total bonded debt outstanding of \$325,802. The County's long-term bonded debt decreased by \$32,205 (9.00%), while its long-term loan debt had a net decrease of \$103,077 (65.94%) during 2015. The County's long-term notes decreased by \$47,096 (7.65%) during 2015.

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 2015 was 5.70%, which was unchanged from the rate of 5.70% the previous December. This was above both the national rate of 4.80%, and the state unemployment rate of 4.60% respectively, for that same month.

Athens County is the home of Ohio University and Hocking College, and has a significant agricultural presence. The County's \$1,003,642,610 tax base has grown at an average annual rate of 1.57% 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 4.48% over the past five years. As of May 2016, sales tax is up 4.45% over 2015.

Investment earnings in 2015 increased \$140,459 or 95.24% from 2014. Total investment earnings for all funds totaled \$287,940 in 2015, up from \$147,481 in 2014 mainly due to a change in the investment policy.

Requests for Information

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

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Statement of Net Position

December 31, 2015

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	ATCO Inc.	Athens Co. Port Authority
Assets					
Cash and Cash Equivalents	\$ 20,746,734	\$ 535,574	\$ 21,282,308	\$ 287,936	\$ 115,381
Cash and Cash Equivalents in Segregated Accounts	81,479	110,000	191,479	-	-
<i>Receivables:</i>					
Property Taxes	13,941,524	-	13,941,524	-	-
Sales Taxes	1,355,463	-	1,355,463	-	-
Accounts	664,405	96,846	761,251	45,763	6,075
Special Assessments	-	220,061	220,061	-	-
Accrued Interest	59,610	-	59,610	-	767
Loans	279,798	-	279,798	-	-
Intergovernmental	5,279,914	-	5,279,914	-	-
Due From Component Unit	4,018	-	4,018	-	-
Due from Primary Government	-	-	-	4,377	-
Materials and Supplies Inventory	343,683	18,299	361,982	64,978	-
Prepaid Items	276,357	5,048	281,405	711	-
Nondepreciable Capital Assets	1,586,121	1,552,648	3,138,769	-	507,571
Depreciable Capital Assets, Net	51,671,564	4,357,846	56,029,410	5,910	1,150,143
Total Assets	96,290,670	6,896,322	103,186,992	409,675	1,779,937
Deferred Outflows of Resources	3,829,004	38,966	3,867,970	-	-
Liabilities					
Accounts Payable	553,654	13,111	566,765	10,381	-
Contracts Payable	1,048,317	16,297	1,064,614	-	-
Accrued Wages and Benefits	317,696	2,710	320,406	8,597	-
Matured Compensated Absences Payable	21,433	-	21,433	-	-
Intergovernmental Payable	470,037	34,876	504,913	4,025	-
Accrued Interest Payable	-	30,245	30,245	-	529
Deposits Held and Due to Others	4,237	-	4,237	7,231	-
Matured Bonds Payable	17,000	-	17,000	-	-
Matured Interest Payable	10,561	165	10,726	-	-
Due to Component Unit	4,377	-	4,377	-	-
Due to Primary Government	-	-	-	4,018	-
<i>Long Term Liabilities:</i>					
Due Within One Year	1,845,195	122,990	1,968,185	-	114,381
Due In More Than One Year					
Net Pension Liability	21,738,813	215,850	21,954,663	-	-
Other Amounts Due in More Than One Year	3,522,525	1,627,625	5,150,150	-	180,062
Total Liabilities	29,553,845	2,063,869	31,617,714	34,252	294,972
Deferred Inflows of Resources	12,921,108	2,655	12,923,763	9,426	-
Net Position					
Net Investment in Capital Assets	51,730,375	4,215,170	55,945,545	5,910	1,657,714
<i>Restricted for:</i>					
Job and Family Services	1,528,571	-	1,528,571	-	-
Road and Bridge Services	2,707,722	-	2,707,722	-	-
Children Services	1,693,542	-	1,693,542	-	-
Developmental Disabilities Services	4,177,780	-	4,177,780	-	-
Ambulance Service	2,064,035	-	2,064,035	-	-
Capital Projects	3,499,111	-	3,499,111	-	-
General Government:					
Legislative and Executive	862,175	-	862,175	-	-
Judicial	269,411	-	269,411	-	-
Public Safety	1,830,347	-	1,830,347	-	-
Public Works	458,575	-	458,575	-	-
Health	1,223,925	-	1,223,925	-	-
Human Services	1,076,702	-	1,076,702	-	-
Consevation and Recreation	50,899	-	50,899	-	-
Economic Development and Assistance	607,676	-	607,676	-	98,698
Unrestricted	(16,136,125)	653,594	(15,482,531)	360,087	(271,447)
Total Net Position	\$ 57,644,721	\$ 4,868,764	\$ 62,513,485	\$ 365,997	\$ 1,484,965

See accompanying notes to the basic financial statements.

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Statement of Activities

For the Year Ended December 31, 2015

	Program Revenues				Net (Expense) Revenue and Change in Net Position				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units	
					Governmental Activities	Business-Type Activities	Total	ATCO, Inc.	Athens County Port Authority
Primary Government									
Governmental Activities:									
<i>General Government:</i>									
Legislative and Executive	\$ 8,010,255	\$ 2,397,042	\$ -	\$ -	\$ (5,613,213)	\$ -	\$ (5,613,213)	\$ -	\$ -
Judicial	2,673,329	1,021,065	90,470	-	(1,561,794)	-	(1,561,794)	-	-
Public Safety	5,835,168	295,518	410,325	-	(5,129,325)	-	(5,129,325)	-	-
Public Works	8,732,968	167,449	5,550,571	379,294	(2,635,654)	-	(2,635,654)	-	-
Health	4,072,784	1,924,943	178,404	-	(1,969,437)	-	(1,969,437)	-	-
Human Services	30,071,687	216,252	18,268,151	-	(11,587,284)	-	(11,587,284)	-	-
Conservation and Recreation	54,972	-	-	28,205	(26,767)	-	(26,767)	-	-
Economic Development and Assistance	7,518	-	-	-	(7,518)	-	(7,518)	-	-
Interest and Fiscal Charges	65,209	-	-	-	(65,209)	-	(65,209)	-	-
Total Governmental Activities	59,523,890	6,022,269	24,497,921	407,499	(28,596,201)	-	(28,596,201)	-	-
Business-Type Activities:									
Plains Sewer	339,708	348,105	-	-	-	8,397	8,397	-	-
Plains Water	652,768	556,949	-	-	-	(95,819)	(95,819)	-	-
Buchtel Sewer	274,023	175,587	-	-	-	(98,436)	(98,436)	-	-
Buchtel Water	92,531	116,832	-	-	-	24,301	24,301	-	-
Sheriff Academy Training	697	196	-	-	-	(501)	(501)	-	-
Total Business-Type Activities	1,359,727	1,197,669	-	-	-	(162,058)	(162,058)	-	-
Total Primary Government	\$ 60,883,617	\$ 7,219,938	\$ 24,497,921	\$ 407,499	(28,596,201)	(162,058)	(28,758,259)	-	-
Component Units:									
ATCO, Inc.	\$ 622,640	\$ 275,724	\$ 238,004	\$ -	-	-	-	(108,912)	-
Athens County Port Authority	124,762	208,500	32,658	-	-	-	-	-	116,396
Total Component Units	\$ 747,402	\$ 484,224	\$ 270,662	\$ -	-	-	-	(108,912)	116,396
General Revenues									
Property Taxes Levied for:									
General Fund					2,083,779	-	2,083,779	-	-
Children Services					3,428,489	-	3,428,489	-	-
ACBDD					6,158,040	-	6,158,040	-	-
Ambulance Service					1,993,689	-	1,993,689	-	-
Other Purposes					838,027	-	838,027	-	-
Sales Tax Levied for:									
General Fund					6,697,994	-	6,697,994	-	-
911 Emergency Communications					1,674,292	-	1,674,292	-	-
Grants and Entitlements not restricted to Specific Programs					2,181,877	-	2,181,877	-	-
Investment Earnings					287,928	12	287,940	295	22
Miscellaneous					2,717,693	16,188	2,733,881	85,501	20,238
Total General Revenues					28,061,808	16,200	28,078,008	85,796	20,260
Change in Net Position					(534,393)	(145,858)	(680,251)	(23,116)	136,656
Net Position at Beginning of Year as Restated - (See Note 5)					58,179,114	5,014,622	63,193,736	389,113	1,348,309
Net Position at End of Year					<u>\$ 57,644,721</u>	<u>\$ 4,868,764</u>	<u>\$ 62,513,485</u>	<u>\$ 365,997</u>	<u>\$ 1,484,965</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

**Balance Sheet
Governmental Funds**

December 31, 2015

	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	\$ 2,256,037	\$ 1,041,199	\$ 181,071	\$ 1,732,747	\$ 3,723,795	\$ 1,242,552	\$ 115,379	\$ 9,608,851	\$ 19,901,631
Cash and Cash Equivalents in Segregated Accounts	60,036	-	517	2,465	-	-	-	18,461	81,479
Receivables:									
Property Taxes	1,976,272	-	-	3,272,934	5,820,520	2,117,782	-	754,016	13,941,524
Sales Tax	1,084,390	-	-	-	-	-	-	271,073	1,355,463
Accounts	7,747	-	-	27,301	629,357	-	-	-	664,405
Accrued Interest	59,610	-	-	-	-	-	-	-	59,610
Loans	-	-	-	-	-	-	-	279,798	279,798
Interfund	578,266	264,348	340,669	4,478	-	-	-	33,477	1,221,238
Intergovernmental	891,317	800,705	2,302,383	256,972	321,118	73,151	-	634,268	5,279,914
Due from Component Unit	-	-	-	-	4,018	-	-	-	4,018
Materials and Supplies Inventory	15,813	5,521	258,140	-	-	59,260	-	4,949	343,683
Prepaid Items	141,531	17,443	895	37,239	47,385	11,716	-	20,148	276,357
Total Assets	\$ 7,071,019	\$ 2,129,216	\$ 3,083,675	\$ 5,306,835	\$ 9,944,137	\$ 4,133,818	\$ 115,379	\$ 11,625,041	\$ 43,409,120
Liabilities:									
Accounts Payable	\$ 75,313	\$ 49,983	\$ 91,940	\$ 73,412	\$ 172,219	\$ 19,681	\$ -	\$ 71,106	\$ 553,654
Contracts Payable	194,092	153,005	66,857	200,608	4,436	17,551	-	398,058	1,034,607
Accrued Wages and Benefits	83,341	45,173	19,435	56,070	49,073	23,948	-	40,656	317,696
Matured Compensated Absences Payable	791	12,504	-	7,083	-	-	-	1,055	21,433
Interfund Payable	8,945	4,478	-	12,995	-	-	881,004	313,816	1,221,238
Intergovernmental Payable	206,868	61,533	18,164	41,262	74,586	24,160	-	42,618	469,191
Due to Component Unit	-	-	-	-	4,377	-	-	-	4,377
Deposits Held and Due to Others	4,237	-	-	-	-	-	-	-	4,237
Matured Bonds Payable	-	-	-	-	-	-	-	17,000	17,000
Matured Interest Payable	-	-	-	-	-	-	-	10,561	10,561
Total Liabilities	573,587	326,676	196,396	391,430	304,691	85,340	881,004	894,870	3,653,994
Deferred Inflows of Resources	2,510,951	789,407	1,478,612	3,470,468	6,118,526	2,190,933	-	1,133,768	17,692,665
Fund Balances:									
Nonspendable	227,366	22,964	259,035	37,239	47,385	70,976	-	243,010	907,975
Restricted	-	990,169	1,149,632	1,407,698	3,473,535	1,786,569	-	5,836,222	14,643,825
Committed	-	-	-	-	-	-	-	43,921	43,921
Assigned	1,921,076	-	-	-	-	-	-	3,473,394	5,394,470
Unassigned	1,838,039	-	-	-	-	-	(765,625)	(144)	1,072,270
Total Fund Balances (Deficits)	3,986,481	1,013,133	1,408,667	1,444,937	3,520,920	1,857,545	(765,625)	9,596,403	22,062,461
Total Liabilities, Deferred Inflows and Fund Balances	\$ 7,071,019	\$ 2,129,216	\$ 3,083,675	\$ 5,306,835	\$ 9,944,137	\$ 4,133,818	\$ 115,379	\$ 11,625,041	\$ 43,409,120

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, 2015

Total Governmental Fund Balances	\$ 22,062,461
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.	53,257,685
Other long-term assets are not available to pay for current-period expenditures and are therefore deferred inflows the funds:	
Intergovernmental Revenue	3,751,141
Property Taxes	1,480,860
Total	5,232,001
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.	830,547
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	(947,939)
Premium on Notes	(6,264)
Capital Leases Payable	(626,340)
Landfill Post-Closure Costs Payable	(2,052,450)
Compensated Absences	(1,734,727)
Total	(5,367,720)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the governmental funds:	
Deferred Outflows - Pension	3,829,004
Deferred Inflows - Pension	(460,444)
Net Pension Liability	(21,738,813)
Total	(18,370,253)
Net Position of Governmental Activities	\$ 57,644,721

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2015

	General	Job & Family Services	Road (MVGIT)	Childrens Services	ACBDD (Beacon School)	Ambulance Service	County Capital Improvements	Other Governmental Funds	Total Governmental Funds
Revenues:									
Property Taxes	\$ 2,082,642	\$ -	\$ -	\$ 3,425,549	\$ 6,146,897	\$ 1,961,913	\$ -	\$ 842,486	\$ 14,459,487
Sales Tax	6,697,994	-	-	-	-	-	-	1,674,292	8,372,286
Intergovernmental	2,145,275	7,757,848	4,267,464	3,433,033	3,533,045	194,034	-	4,956,264	26,286,963
Charges for Services	2,243,725	-	-	49,088	38,965	1,691,549	-	1,507,493	5,530,820
Licenses and Permits	3,245	-	-	-	-	-	-	175,536	178,781
Fines and Forfeitures	156,309	-	57,969	-	-	-	-	98,390	312,668
Interest	285,595	-	675	-	-	-	-	1,403	287,673
Other Revenues	553,200	101,197	1,139,534	181,133	141,388	43,893	118,996	259,066	2,538,407
Total Revenue	14,167,985	7,859,045	5,465,642	7,088,803	9,860,295	3,891,389	118,996	9,514,930	57,967,085
Expenditures:									
Current:									
General Government:									
Legislative and Executive	5,897,486	-	-	-	-	-	-	966,007	6,863,493
Judicial	2,453,734	-	-	-	-	-	-	241,440	2,695,174
Public Safety	3,698,146	-	-	-	-	-	-	2,495,094	6,193,240
Public Works	46,480	-	5,334,326	-	-	-	-	1,560,215	6,941,021
Health	374,976	-	-	-	-	3,614,941	-	343,110	4,333,027
Human Services	469,605	8,178,261	-	7,803,253	9,625,415	-	-	3,908,228	29,984,762
Conservation and Recreation	3,346	-	-	-	-	-	-	22,926	26,272
Economic Development and Assistance	-	-	-	-	-	-	-	7,518	7,518
Capital Outlay	-	-	-	-	-	-	358,138	389,504	747,642
Debt Service:									
Principal Retirement	19,740	-	119,448	-	-	-	-	249,369	388,557
Interest and Fiscal Charges	2,351	-	11,095	-	-	-	4,803	47,586	65,835
Total Expenditures	12,965,864	8,178,261	5,464,869	7,803,253	9,625,415	3,614,941	362,941	10,230,997	58,246,541
Excess of Revenues Over (Under) Expenditures	1,202,121	(319,216)	773	(714,450)	234,880	276,448	(243,945)	(716,067)	(279,456)
Other Financing Sources (Uses):									
Sale of Capital Assets	1,091	300	20,030	-	-	-	-	-	21,421
Proceeds of Capital Leases	26,964	-	-	-	-	-	-	5,887	32,851
Transfers - In	-	107,361	-	-	-	-	4,803	1,135,438	1,247,602
Transfers - Out	(705,896)	-	(41,706)	-	(500,000)	-	-	-	(1,247,602)
Total Other Sources (Uses)	(677,841)	107,661	(21,676)	-	(500,000)	-	4,803	1,141,325	54,272
Net Change in Fund Balances	524,280	(211,555)	(20,903)	(714,450)	(265,120)	276,448	(239,142)	425,258	(225,184)
Fund Balances (Deficits) at Beginning of Year, As Restated (See Note 5)	3,462,201	1,224,688	1,429,570	2,159,387	3,786,040	1,581,097	(526,483)	9,171,145	22,287,645
Fund Balances (Deficits) at End of Year	\$ 3,986,481	\$ 1,013,133	\$ 1,408,667	\$ 1,444,937	\$ 3,520,920	\$ 1,857,545	\$ (765,625)	\$ 9,596,403	\$ 22,062,461

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Reconciliation of Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2015

Net Change in Fund Balances - Total Governmental Funds	\$ (225,184)
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	3,367,922
Depreciation	(4,623,757)
Total	(1,255,835)
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.	(765,427)
Revenues in the Statement of Activities that do not provide current financial resources are not reported in the funds:	
Intergovernmental Revenue	800,334
Property Taxes	42,538
Total	842,872
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.	388,557
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.	(23,873)
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.	106,275
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.	(32,851)
Contractually required contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred revenues.	2,680,313
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	(2,225,291)
Internal service funds are used by management to pay workers compensation, self-insurance and excess insurance costs. These fund are not included in the governmental funds and pension related reconciliations.	(24,575)
Change in Net Position of Governmental Activities	\$ (534,393)

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, 2015

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Property Taxes	\$ 1,974,114	\$ 1,974,114	\$ 2,082,642	\$ 108,528
Sales Tax	6,000,000	6,000,000	6,667,840	667,840
Intergovernmental	1,865,639	1,868,447	2,131,682	263,235
Charges for Services	1,623,020	1,598,265	1,847,397	249,132
Licenses and Permits	3,200	3,200	3,245	45
Fines and Forfeitures	153,000	153,000	149,678	(3,322)
Interest	145,250	145,250	252,050	106,800
Other	485,192	483,975	506,651	22,676
Total Revenue	12,249,415	12,226,251	13,641,185	1,414,934
Expenditures:				
<i>Current:</i>				
General Government:				
Legislative and Executive	5,978,741	5,986,219	5,791,749	194,470
Judicial	2,030,654	2,075,093	1,999,578	75,515
Public Safety	3,962,115	3,987,193	3,751,708	235,485
Public Works	-	46,480	46,480	-
Health	384,075	397,775	354,291	43,484
Human Services	486,146	491,701	482,204	9,497
Conservation and Recreation	5,700	5,700	3,205	2,495
Total Expenditures	12,847,431	12,990,161	12,429,215	560,946
Excess of Revenues Over (Under) Expenditures	(598,016)	(763,910)	1,211,970	1,975,880
Other Financing Sources (Uses):				
Sale of Capital Assets	-	-	1,091	1,091
Advances - In	23,187	29,187	88,668	59,481
Advances - Out	(10,000)	(75,665)	(375,665)	(300,000)
Transfers - Out	(741,362)	(717,798)	(705,896)	11,902
Total Other Financing Sources (Uses)	(728,175)	(764,276)	(991,802)	(227,526)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,326,191)	(1,528,186)	220,168	1,748,354
Fund Balances (Deficit) at Beginning of Year	1,494,508	1,494,508	1,494,508	-
Prior Year Encumbrances Appropriated	32,034	32,034	32,034	-
Fund Balances (Deficit) at End of Year	\$ 200,351	\$ (1,644)	\$ 1,746,710	\$ 1,748,354

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, 2015

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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, 2015**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
	Job and Family Services Fund			
Revenues:				
Intergovernmental	\$ 8,366,000	\$ 8,143,836	\$ 7,597,772	\$ (546,064)
Other	150,000	300,000	443,700	143,700
Total Revenue	8,516,000	8,443,836	8,041,472	(402,364)
Expenditures:				
<i>Current:</i>				
Human Services	8,609,097	8,937,964	8,207,463	730,501
Total Expenditures	8,609,097	8,937,964	8,207,463	730,501
Excess of Revenues Over (Under) Expenditures	(93,097)	(494,128)	(165,991)	328,137
Other Financing Sources (Uses):				
Sale of Capital Assets	-	-	300	300
Transfers - In	120,000	134,531	107,361	(27,170)
Total Other Financing Sources (Uses)	120,000	134,531	107,661	(26,870)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	26,903	(359,597)	(58,330)	301,267
Fund Balances (Deficit) at Beginning of Year	1,099,529	1,099,529	1,099,529	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 1,126,432</u>	<u>\$ 739,932</u>	<u>\$ 1,041,199</u>	<u>\$ 301,267</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

**Statement of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds
For the Year Ended December 31, 2015**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
	Road (MVGT) Fund			
Revenues:				
Intergovernmental	\$ 4,186,000	\$ 4,186,000	\$ 4,145,087	\$ (40,913)
Fines and Forfeitures	50,000	50,000	53,346	3,346
Interest	1,000	1,000	722	(278)
Other	13,000	824,393	1,139,534	315,141
Total Revenue	4,250,000	5,061,393	5,338,689	277,296
Expenditures:				
<i>Current:</i>				
Public Works	4,250,490	5,885,490	5,662,556	222,934
Total Expenditures	4,250,490	5,885,490	5,662,556	222,934
Excess of Revenues Over (Under) Expenditures	(490)	(824,097)	(323,867)	500,230
Other Financing Sources (Uses):				
Sale of Capital Assets	-	20,030	20,030	-
Advances - In	-	-	59,331	59,331
Advances - Out	-	(59,331)	(459,331)	(400,000)
Transfers - Out	-	(41,706)	(41,706)	-
Total Other Financing Sources (Uses)	-	(81,007)	(421,676)	(340,669)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(490)	(905,104)	(745,543)	159,561
Fund Balances (Deficit) at Beginning of Year	926,593	926,593	926,593	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 926,103</u>	<u>\$ 21,489</u>	<u>\$ 181,050</u>	<u>\$ 159,561</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds
For the Year Ended December 31, 2015

	Children Services Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Property Taxes	\$ 3,263,201	\$ 3,263,201	\$ 3,425,549	\$ 162,348
Intergovernmental	3,604,303	3,604,303	3,534,139	(70,164)
Charges for Services	160,000	160,000	48,985	(111,015)
Other	114,500	66,531	241,098	174,567
Total Revenue	7,142,004	7,094,035	7,249,771	155,736
Expenditures:				
<i>Current:</i>				
Human Services	8,176,281	8,358,879	7,725,760	633,119
Total Expenditures	8,176,281	8,358,879	7,725,760	633,119
Excess of Revenues Over (Under) Expenditures	(1,034,277)	(1,264,844)	(475,989)	788,855
Other Financing Sources (Uses):				
Advances - In	-	-	14,000	14,000
Transfers - Out	(400,000)	(256,395)	-	256,395
Total Other Financing Sources (Uses)	(400,000)	(256,395)	14,000	270,395
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,434,277)	(1,521,239)	(461,989)	1,059,250
Fund Balances (Deficit) at Beginning of Year	2,154,901	2,154,901	2,154,901	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 720,624</u>	<u>\$ 633,662</u>	<u>\$ 1,692,912</u>	<u>\$ 1,059,250</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds
For the Year Ended December 31, 2015

	ACBDD (Beacon School) Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Property Taxes	\$ 5,749,363	\$ 5,749,363	\$ 6,146,897	\$ 397,534
Intergovernmental	3,562,615	4,344,788	3,956,895	(387,893)
Charges for Services	67,163	67,163	17,722	(49,441)
Other	899,273	123,613	462,301	338,688
Total Revenue	10,278,414	10,284,927	10,583,815	298,888
Expenditures:				
<i>Current:</i>				
Human Services	10,346,230	10,703,788	9,499,841	1,203,947
Total Expenditures	10,346,230	10,703,788	9,499,841	1,203,947
Excess of Revenues Over (Under) Expenditures	(67,816)	(418,861)	1,083,974	1,502,835
Other Financing Sources (Uses):				
Transfers - Out	-	(500,000)	(500,000)	-
Total Other Financing Sources (Uses)	-	(500,000)	(500,000)	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(67,816)	(918,861)	583,974	1,502,835
Fund Balances (Deficit) at Beginning of Year, As Restated (See Note 5)	1,639,821	1,639,821	1,639,821	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 1,572,005</u>	<u>\$ 720,960</u>	<u>\$ 2,223,795</u>	<u>\$ 1,502,835</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

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

Major Special Revenue Funds
For the Year Ended December 31, 2015

Ambulance Service Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 1,833,566	\$ 1,833,566	\$ 1,961,913	\$ 128,347
Intergovernmental	224,411	224,411	194,034	(30,377)
Charges for Services	1,553,143	1,553,143	1,596,290	43,147
Other	-	-	43,893	43,893
Total Revenue	3,611,120	3,611,120	3,796,130	185,010
Expenditures:				
<i>Current:</i>				
Health	3,875,356	3,875,356	3,647,903	227,453
Total Expenditures	3,875,356	3,875,356	3,647,903	227,453
Excess of Revenues Over (Under) Expenditures	(264,236)	(264,236)	148,227	412,463
Fund Balances (Deficit) at Beginning of Year	1,094,325	1,094,325	1,094,325	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 830,089	\$ 830,089	\$ 1,242,552	\$ 412,463

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, 2015

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ATHENS COUNTY, OHIO
Statement of Fund Net Position
Proprietary Funds

December 31, 2015

	Business-Type Activities Enterprise Funds				Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
Assets:					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$ 330,542	\$ 88,656	\$ 116,376	\$ 535,574	\$ 845,103
Cash and Cash Equivalents in Segregated Accounts	32,006	15,465	62,529	110,000	-
<i>Receivables:</i>					
Accounts	22,431	20,507	53,908	96,846	-
Special Assessments	220,061	-	-	220,061	-
Materials and Supplies Inventory	-	-	18,299	18,299	-
Prepaid Items	-	-	5,048	5,048	-
Total Current Assets	605,040	124,628	256,160	985,828	845,103
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	1,530,407	-	22,241	1,552,648	-
Depreciable Capital Assets, Net	1,566,372	2,304,486	486,988	4,357,846	-
Total Noncurrent Assets	3,096,779	2,304,486	509,229	5,910,494	-
Total Assets	3,701,819	2,429,114	765,389	6,896,322	845,103
Deferred Outflows of Resources	9,189	14,723	15,054	38,966	-
Liabilities:					
<i>Current Liabilities:</i>					
Accounts Payable	-	425	12,686	13,111	-
Contracts Payable	7,301	77	8,919	16,297	13,710
Accrued Wages and Benefits	845	621	1,244	2,710	-
Compensated Absences Payable	12,194	408	32,685	45,287	-
Intergovernmental Payable	697	1,033	33,146	34,876	846
General Obligations Bonds Payable Current	46,027	2,000	-	48,027	-
Matured Interest Payable	165	-	-	165	-
Accrued Interest Payable	11,096	18,849	300	30,245	-
OWDA Loans Payable	14,794	-	1,282	16,076	-
FmHA Loans Payable	-	-	3,300	3,300	-
Revenue Bonds Payable	-	10,300	-	10,300	-
Total Current Liabilities	93,119	33,713	93,562	220,394	14,556
<i>Long-Term Liabilities:</i>					
Net Pension Liability	50,902	81,557	83,391	215,850	-
Compensated Absences Payable	165	-	8,263	8,428	-
General Obligations Bonds Payable	408,994	100,700	-	509,694	-
OWDA Loans Payable	532,575	-	48,528	581,103	-
FmHA Loans Payable	-	-	14,800	14,800	-
Revenue Bonds Payable	-	513,600	-	513,600	-
Total Long-Term Liabilities	992,636	695,857	154,982	1,843,475	-
Total Liabilities	1,085,755	729,570	248,544	2,063,869	14,556
Deferred Inflows of Resources	894	1,433	328	2,655	-
Net Position:					
Net Investment in Capital Assets Unrestricted	2,094,389	1,677,886	442,895	4,215,170	-
	529,970	34,948	88,676	653,594	830,547
Total Net Position	\$ 2,624,359	\$ 1,712,834	\$ 531,571	\$ 4,868,764	\$ 830,547

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds

For the Year Ended December 31, 2015

	Business-Type Activities Enterprise Funds				Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
Operating Revenues:					
Charges for Services	\$ 344,248	\$ 171,587	\$ 673,713	\$ 1,189,548	\$ -
Special Assessments	2,857	-	264	3,121	-
Tap-In Fees	1,000	4,000	-	5,000	-
Other Revenues	3,789	418	11,981	16,188	179,286
Total Operating Revenues	351,894	176,005	685,958	1,213,857	179,286
Operating Expenses:					
Personal Services	56,565	79,977	98,367	234,909	4,000
Fringe Benefits	33,135	29,459	24,639	87,233	190,164
Contractual Services	90,276	68,250	520,163	678,689	-
Materials and Supplies	48,997	1,287	38,832	89,116	-
Other Expenses	15,617	4,393	19,036	39,046	9,952
Depreciation	60,075	62,283	38,920	161,278	-
Total Operating Expenses	304,665	245,649	739,957	1,290,271	204,116
Operating Income (Loss)	47,229	(69,644)	(53,999)	(76,414)	(24,830)
Non-Operating Revenues (Expenses):					
Interest Income	-	-	12	12	255
Interest and Fiscal Charges	(35,043)	(28,374)	(2,043)	(65,460)	-
Loss on Sale of Capital Assets	-	-	(3,996)	(3,996)	-
Total Non-Operating Revenues (Expenses)	(35,043)	(28,374)	(6,027)	(69,444)	255
Change in Net Position	12,186	(98,018)	(60,026)	(145,858)	(24,575)
Net Position at Beginning of Year, as Restated	2,612,173	1,810,852	591,597	5,014,622	855,122
Net Position at End of Year	\$ 2,624,359	\$ 1,712,834	\$ 531,571	\$ 4,868,764	\$ 830,547

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For The Year Ended December 31, 2015

	Business-Type Activities				Governmental
	Enterprise Funds				Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Cash Flows from Operating Activities:					
Cash Received from Customers	\$355,536	\$168,502	\$ 689,604	\$ 1,213,642	\$0
Cash Received from Other Revenues	3,811	4,459	12,110	20,380	179,286
Cash Payments for Employees	(87,991)	(114,394)	(125,725)	(328,110)	(183,150)
Cash Payments for Contractual Services	(271,616)	(80,661)	(519,316)	(871,593)	(9,187)
Cash Payments for Supplies & Materials	(49,619)	(862)	(42,348)	(92,829)	-
Cash Payments for Other Expenses	(15,727)	(4,393)	(19,539)	(39,659)	-
<i>Net Cash from Operating Activities</i>	(65,606)	(27,349)	(5,214)	(98,169)	(13,051)
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(31,320)	(28,733)	(2,094)	(62,147)	-
Principal Retirement of Bonds, Loans & Notes	(91,179)	(11,900)	(5,625)	(108,704)	-
Cash Received from Bonds, Loans & Notes	233,067	-	-	233,067	-
Cash Received from Capital Contributions	44,290	-	-	44,290	-
Proceeds Received from Sale of Assets	-	-	499	499	-
Cash Paid for Capital Assets	(632,086)	-	(139,376)	(771,462)	-
<i>Net Cash from Capital and Related Financing Activities</i>	(477,228)	(40,633)	(146,596)	(664,457)	-
Cash Flows from Investing Activities:					
Interest Received on Investments	-	-	13	13	255
<i>Net Cash from Investing Activities</i>	-	-	13	13	255
Net Increase (Decrease) in Cash and Cash Equivalents	(542,834)	(67,982)	(151,797)	(762,613)	(12,796)
Cash and Cash Equivalents at Beginning of Year	905,382	172,103	330,702	1,408,187	857,899
Cash and Cash Equivalents at End of Year	<u>\$ 362,548</u>	<u>\$ 104,121</u>	<u>\$ 178,905</u>	<u>\$ 645,574</u>	<u>\$ 845,103</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	\$47,229	(\$69,644)	\$ (53,999)	\$ (76,414)	\$ (24,830)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	60,075	\$62,283	38,920	161,278	-
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	7,376	(3,043)	15,607	19,940	-
(Increase) Decrease in Interfund Receivable	77	-	148	225	-
(Increase) Decrease in Deferred Outflows	(2,561)	(7,825)	(3,712)	(14,098)	-
(Increase) Decrease in Material & Supply Inventory	-	-	(5,047)	(5,047)	-
(Increase) Decrease in Prepaid Items	-	-	3,729	3,729	-
Increase (Decrease) in Accounts Payable	(27,766)	425	11,391	(15,950)	-
Increase (Decrease) in Contracts Payable	(154,305)	(247)	6,260	(148,292)	10,168
Increase (Decrease) in Accrued Wages & Benefits	222	188	(513)	(103)	765
Increase (Decrease) in Compensated Absences	2,400	(279)	-	2,121	-
Increase (Decrease) in Intergovernmental Payable	(396)	(12,482)	(20,210)	(33,088)	846
Increase (Decrease) in Net Pension Liability	1,149	1,842	1,884	4,875	-
Increase (Decrease) in Deferred Inflows	894	1,433	328	2,655	-
<i>Net Cash from Operating Activities</i>	<u>\$ (65,606)</u>	<u>\$ (27,349)</u>	<u>\$ (5,214)</u>	<u>\$ (98,169)</u>	<u>\$ (13,051)</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2015

	Private Purpose Trust Funds	Agency Funds
<u>Assets:</u>		
Cash and Cash Equivalents	\$ 13,000	\$ 10,410,310
Cash and Cash Equivalents in Segregated Accounts	13	870,696
<u>Receivables:</u>		
Property Taxes	-	45,391,088
Special Assessments	-	2,093,288
Intergovernmental	-	2,661,017
Total Assets	13,013	61,426,399
<u>Liabilities:</u>		
Intergovernmental Payable	-	60,689,524
Deposits Held and Due to Others	-	56,892
Undistributed Monies	-	679,983
Total Liabilities	-	\$ 61,426,399
<u>Net Position:</u>		
Held in Trust for Other Individuals and Organizations	13,013	
Total Net Position	\$ 13,013	

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, 2015

	Private Purpose Trust Funds
<u>Additions:</u>	
Interest	\$ 11
Other	2,205
Total Additions	2,216
<u>Deductions</u>	
Change in Net Position, As Restated	(3,726)
Net Position at Beginning of Year, As Restated (See Note 5)	16,739
Net Position at End of Year	\$ 13,013

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

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, 2015

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, 2015. 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, 2015

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 65 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 2015. Each member county is responsible for a portion of the capital and operating budget as follows:

Athens County	34.01%	Perry County	23.91%	Hocking County	21.92%
Vinton County	12.65%	Morgan County	7.51%		

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, 2015

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, 2015

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, 2015

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, including the funds listed in Note 1 B, and for taxes, state-levied shared revenues, and fines and forfeitures that have been collected and which will be distributed to other political subdivisions.

C. Measurement Focus

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

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

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

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

D. Basis of Accounting

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

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, 2015

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.

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

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

	Governmental Activities	Plains Sewer	Buchtel Sewer	Plains Water	Total Business-Type Activities
<i>Deferred Outflows of Resources:</i>					
Pension Expense	\$ 3,829,004	\$ 9,189	\$ 14,723	\$ 15,054	\$ 38,966
Total Deferred Outflows of Resources	\$ 3,829,004	\$ 9,189	\$ 14,723	\$ 15,054	\$ 38,966

In addition to liabilities, the Statements of Net Position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension and unavailable revenues. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 operations. These amounts have been recorded as deferred inflows on both the government-wide Statement of Net Position and the governmental fund Balance Sheet. Unavailable revenue is reported only on the governmental funds Balance Sheet, and represents receivables that will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, state-levied shared taxes (including motor vehicle license fees and gasoline taxes), grants and entitlements. These amounts are deferred and recognized as inflows of resources in the period the amounts become available. Additionally, deferred inflows related to pensions are reported in the government-wide

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Statement of Net Position. Deferred inflows related to pensions result from changes in Net Pension Liability not recognized as a component of current year pension expense. Deferred inflows of resources related to pension are explained further in Note 11.

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

	Governmental Activities	Plains Sewer	Buchtel Sewer	Plains Water	Total Business-Type Activities
<i>Deferred Inflows of Resources:</i>					
Nonexchange Revenue	\$ 12,460,664	\$ -	\$ -	\$ -	\$ -
Pensions	460,444	894	1,433	328	2,655
Total Deferred Inflows of Resources	\$ 12,921,108	\$ 894	\$ 1,433	\$ 328	\$ 2,655

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

	Governmental Funds							Totals
	General	Job & Family Services	Road (MVG)	Children Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	
<i>Deferred Inflows of Resources:</i>								
Property Taxes	\$ 1,976,272	\$ -	\$ -	\$ 3,272,934	\$ 5,820,520	\$ 2,117,782	\$ 754,016	\$ 13,941,524
Grants, Entitlements, Shared Revenue	534,679	789,407	1,478,612	197,534	298,006	73,151	379,752	3,751,141
Total Deferred Inflows of Resources	\$ 2,510,951	\$ 789,407	\$ 1,478,612	\$ 3,470,468	\$ 6,118,526	\$ 2,190,933	\$ 1,133,768	\$ 17,692,665

Pensions

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

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. No budgets or appropriations were prepared for the County Donations, Litter Control, Health Ohio Grant, OCJS Prosecutor, ARRA VAWA Grant, JAG Grant, JAG-III Grant, DUI Enforcement and Education, Project Lifesaver, DUI Grant, Clean Kids Grant, Drug Prevention Grant, Drug Law Enforcement, LBRS Grant, Jail Bond Retirement, Beacon Bond Retirement, EMA Truck Bond Retirement, Plains Water Assessment Bond Retirement, Plains Sewer Assessment Bond Retirement, County Home Improvement, Dog Shelter Construction, Capital Projects, Athens County Solid Waste, Ruth Dye Trust and Sheriff's Explorers Trust funds as no activity was anticipated for them. AceNET Revolving Loan and the Emergency Home Repair Loan did not have any actual cash activity or any cash fund balance, nor was any activity budgeted for the year. As a result, no budgetary schedules are presented for these funds.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2015.

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 2015, 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, 2015.

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 2015 amounted to \$285,595 which includes \$272,263 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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, 2015, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets 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".

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

L. Accrued Liabilities and Long-term Obligations

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

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

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

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

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

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

N. Net Position

Net position represents the difference between assets 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 position is available.

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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

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 2015.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

R. Estimates

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

NOTE 5 - NEW ACCOUNTING PRONOUNCEMENTS AND PRIOR PERIOD ADJUSTMENTS

For the year ended December 31, 2015, the County implemented GASB Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date-an amendment of GASB Statement No. 68." GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure.

The implementation of GASB Statements No. 68 and No. 71 effected the County's net position as shown in the second chart below.

In 2015, the ACBDD (Beacon School) set aside in a reserve account \$1,500,000 for future contingencies. This reduced the beginning cash balance in the Budget to Actual statements for this fund. This did not change the beginning balance in the Statement of Revenues, Expenditures, and Changes in Fund Balances for this fund.

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	ACBDD (Beacon School)
Governmental Activities:					
Fund Balance at					
December 31, 2014	\$3,443,044	\$1,224,688	\$1,429,570	\$2,166,400	\$3,786,040
Accrual Corrections	19,157	-	-	(7,013)	-
Adjusted Fund Balance at					
December 31, 2014	<u>\$3,462,201</u>	<u>\$1,224,688</u>	<u>\$1,429,570</u>	<u>\$2,159,387</u>	<u>\$3,786,040</u>
	Ambulance Services	County Capital Improvement	Nonmajor	Total Governmental Funds	
Governmental Activities:					
Fund Balance at					
December 31, 2014	\$1,581,097	(\$526,483)	\$9,164,145	\$22,268,501	
Accrual Corrections	-	-	7,000	19,144	
Adjusted Fund Balance at					
December 31, 2014	<u>\$1,581,097</u>	<u>(\$526,483)</u>	<u>\$9,171,145</u>	<u>\$22,287,645</u>	

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

NOTE 5 - NEW ACCOUNTING PRONOUNCEMENTS AND PRIOR PERIOD ADJUSTMENTS- Continued

Adjustments made for prior capital asset acquisitions, deletions, and the restatement of accumulated depreciation, as well as the implementation of GASB Statements No. 68 and No. 71 resulted in the following changes to the beginning balances of the governmental activities Net Position:

Governmental Activities	
Net Position at December 31, 2014	\$ 76,921,610
Accrual Corrections	19,144
Correction of Prior Accumulated Depreciation	79,237
Capital Assets Disposed in Prior Period	(20,269)
Capital Assets Acquired in Prior Period	4,667
Net Pension Liability	(21,127,127)
Deferred Inflows	(275,963)
Deferred Outflows	2,577,815
Adjusted Net Position at December 31, 2014	<u>\$ 58,179,114</u>

Adjustments made for the prior disposal of capital assets and the correction of accumulated depreciation in addition to the implementation of GASB Statements No. 68 and No. 71 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, 2014	\$ 2,657,001	\$ 1,883,669	\$ 661,448	\$ 5,202,118
Capital Assets Disposed in Prior Period	(2,143)	-	-	(2,143)
Correction of Accumulated Depreciation	440	-	314	754
Net Pension Liability	(49,753)	(79,715)	(81,507)	(210,975)
Deferred Outflows	<u>6,628</u>	<u>6,898</u>	<u>11,342</u>	<u>24,868</u>
Business-Type Activities Adjusted Net Position at December 31, 2014	<u>\$ 2,612,173</u>	<u>\$ 1,810,852</u>	<u>\$ 591,597</u>	<u>\$ 5,014,622</u>

Adjustments made for an accrual correction resulted in the following change to the beginning balances of the Net Position for the nonmajor private purpose trust funds:

	Ida Brooks Trust	Total Private Purpose Trust
Business-Type Activities		
Net Position at December 31, 2014	\$ 583	\$ 16,726
Accrual Correction	<u>13</u>	<u>13</u>
Adjusted Net Position at December 31, 2014	<u>\$ 596</u>	<u>\$ 16,739</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

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>	\$ 220,168	\$ (58,330)	\$ (745,543)	\$ (461,989)	\$ 583,974	\$ 148,227
<i>Increases (Decreases) Due To:</i>						
<i>Revenues:</i>						
Sales Tax	30,154	-	-	-	-	-
Intergovernmental	13,593	160,076	122,377	(101,106)	(423,850)	-
Charges for Services	1,452	-	-	103	21,243	95,259
Fines and Forfeitures	6,631	-	4,623	-	-	-
Interest	33,433	-	(47)	-	-	-
Other	29,226	(342,503)	-	(59,965)	(320,913)	-
<i>Expenditures:</i>						
<i>Current:</i>						
<i>General Government:</i>						
Legislative	(82,580)	-	-	-	-	-
Judicial	(103,075)	-	-	-	-	-
Public Safety	53,562	-	-	-	-	-
Public Works	-	-	328,230	-	-	-
Health	(20,685)	-	-	-	-	32,962
Human Services	12,599	29,202	-	(77,493)	(125,574)	-
Conservation and Recreation	(141)	-	-	-	-	-
<i>Debt Service:</i>						
Principal Retirement	(19,740)	-	(119,448)	-	-	-
Interest and Fiscal Charges	(2,351)	-	(11,095)	-	-	-
<i>Other Sources/Uses:</i>						
Advances In	(88,668)	-	(59,331)	(14,000)	-	-
Advances Out	375,665	-	459,331	-	-	-
Proceeds of Capital Leases	26,964	-	-	-	-	-
<i>Perspective Difference:</i>						
Activity of Funds Reclassified For GAAP Reporting Purposes	38,073	-	-	-	-	-
GAAP Basis	\$ 524,280	\$ (211,555)	\$ (20,903)	\$ (714,450)	\$ (265,120)	\$ 276,448

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

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, 2015

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	\$ 31,705,618
- Segregated	1,062,188
- Component Units	403,317
* Reconciling items (net) to arrive at bank balances of deposits	1,911,189
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).	\$35,082,312

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, 2015

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

Investments

Investments are reported at fair value. As of December 31, 2015, the County had the following investments:

	Fair Value	Percentage of Portfolio	Date of Maturity
FHLMC Discount Note	\$ 2,000,940	24.22%	September 29, 2017
FHLMC Discount Note	798,240	9.66%	July 27, 2018
FHLMC Discount Note	500,245	6.05%	August 10, 2018
FHLMC Discount Note	994,060	12.03%	September 28, 2018
FHLMC Discount Note	746,468	9.03%	September 28, 2018
FHLMC Discount Note	741,900	8.98%	November 5, 2019
FHLMC Discount Note	745,193	9.02%	November 12, 2019
FHLMC Discount Note	501,635	6.07%	August 24, 2020
FHLMC Discount Note	250,398	3.03%	September 30, 2020
FNMA	741,900	8.98%	November 4, 2019
STAR Ohio	1,200	0.01%	1 Day
STAR Ohio Employee Trust	240,830	2.92%	1 Day
	<u>\$ 8,263,009</u>	<u>100.00%</u>	

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

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

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

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

GASB Statement No. 9 requires the County to report cash flows for the Proprietary Funds. 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, 2015

NOTE 8 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2015 are as follows:

	Interfund Receivable	Interfund Payable
General	\$ 37,931	\$ 8,945
Job and Family Services	264,348	4,478
Children Services	4,478	12,995
Nonmajor Special Revenue Funds	33,477	313,816
	\$ 340,234	\$ 340,234

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.

Funds	Advances to Other Funds	Advances from Other Funds
General	\$ 540,335	\$ -
Road (MVGT)	340,669	-
County Capital Improvements	-	881,004
	\$ 881,004	\$ 881,004

A summary of interfund transfers for 2015 were as follows:

Transfers From	Job & Family Services	Nonmajor Special Revenue	County Capital Improvements	Nonmajor Debt Service	Nonmajor Capital Projects	Total
General	\$ 107,361	\$ 413,426	\$ 3,644	\$ 181,465	\$ -	\$ 705,896
Road (MVGT)	-	-	1,159	40,547	-	41,706
Children Services	-	-	-	-	500,000	500,000
Totals	\$ 107,361	\$ 413,426	\$ 4,803	\$ 222,012	\$ 500,000	\$ 1,247,602

In fiscal year 2015, the County made a transfer of \$107,361 from the General Fund to the Job and Family Services Fund to subsidize the program services. \$108,729, \$68,377 and \$4,359 was transferred from the General Fund to the 691 Landfill Loan Retirement Fund, the Building Renovations Fund and the Equipment Loan Fund respectively while the Road (MVGT) Fund transferred \$40,547 to the Engineer Equipment Loan Fund for the payment of loans and bonds. There were also transfers totaling \$413,426 from the General Fund for the County's matching contributions to various grant programs. In addition, a transfer of \$500,000 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, 2015

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2015 was as follows:

Description	Interest Rate	Restated Original Balance	Year Issued	Final Maturity	Restated Balance January 1 2015	Additions	Deletions	Balance December 31 2015	Amounts Due Within One Year
Governmental Activities:									
General Obligation Bonds Payable from Governmental Tax Revenues:									
Engineer Equipment	2.33%	358,007	2014	2024	\$ 358,007	\$ -	\$ 32,205	\$ 325,802	\$ 32,956
					358,007	-	32,205	325,802	32,956
General Obligation Notes Payable from Governmental Sales Tax Revenues:									
Courthouse Renovation	4.23%	\$ 914,000	2005	2025	595,000	-	43,000	552,000	45,000
X-Ray Scanner	1.25%	\$ 21,000	2014	2019	21,000	-	4,096	16,904	4,148
					616,000	-	47,096	568,904	49,148
OWDA Loans Payable from Governmental Tax Revenues:									
Landfill	4.35%	\$ 1,257,450	1996	2016	136,218	-	89,820	46,398	46,398
Landfill	4.12%	230,000	1997	2016	20,092	-	13,257	6,835	6,835
		\$ 1,487,450			156,310	-	103,077	53,233	53,233
Net Pension Liability:									
OPERS					19,835,469	458,370	-	20,293,839	-
STRS					1,291,658	153,316	-	1,444,974	-
					21,127,127	611,686	-	21,738,813	-
Other Long-term Obligations:									
Premium on Notes Issued					6,891	-	627	6,264	626
Compensated Absences					1,710,854	1,206,111	1,182,238	1,734,727	1,375,301
Capital Leases					799,668	32,851	206,179	626,340	219,336
Landfill Post-Closure Costs					2,158,725	-	106,275	2,052,450	114,595
Total Governmental Activities Long-Term Obligations					\$ 26,933,582	\$ 1,850,648	\$ 1,677,697	\$ 27,106,533	\$ 1,845,195
Business-Type Activities:									
General Obligation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer Improvement	4.50%	\$ 120,000	2002	2042	\$ 104,700	\$ -	\$ 2,000	\$ 102,700	\$ 2,000
Plains Sewer Construction	2.33%	\$ 500,000	2014	2024	500,000	-	44,979	455,021	46,027
					604,700	-	46,979	557,721	48,027
Revenue Anticipation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer Project	4.50%	\$ 612,000	2002	2042	533,800	-	9,900	523,900	10,300
OWDA Loans Payable from Enterprise Revenues:									
Sewer Plant and Poston Project	6.12%	\$ 650,000	1997	2022	226,669	-	24,745	201,924	12,740
US 50 Corridor WW Improvement	3.69%	\$ 700,279	2013	2018	20,286	233,067	17,500	235,853	-
Buchtel Water	2.00%	80,001	2002	2032	52,335	-	2,525	49,810	1,282
Dresher Sewer	5.15%	141,078	2002	2033	113,547	-	3,955	109,592	2,054
		\$ 1,571,358			412,837	233,067	48,725	597,179	16,076
Rural Development Loan Payable from Enterprise Revenues:									
Plains Water Construction	5.00%	\$ 69,750	1982	2020	21,200	-	3,100	18,100	3,300
Net Pension Liability:									
OPERS					210,975	4,875	-	215,850	-
Other Long-term Obligations:									
Compensated Absences					51,594	18,003	15,882	53,715	45,287
Total Business-Type Activities Long-Term Obligations					\$ 1,835,106	\$ 255,945	\$ 124,586	\$ 1,966,465	\$ 122,990

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2015 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
	2016	\$ 32,956	\$ 7,591	\$ 49,148	\$ 22,583	\$ 48,027	\$ 15,224	\$ 10,300
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	35,314	5,233	55,305	16,341	51,619	11,647	11,800	22,118
2020	36,136	4,411	54,000	14,069	52,969	10,394	12,300	21,586
2021-2025	153,163	9,025	306,000	33,504	227,710	32,031	70,500	99,099
2026-2030	-	-	-	-	17,200	16,033	87,700	81,756
2031-2035	-	-	-	-	21,400	11,795	109,400	60,156
2036-2040	-	-	-	-	26,800	6,520	136,300	33,224
2041-2042	-	-	-	-	12,400	846	63,500	4,316
	<u>\$ 325,802</u>	<u>\$ 39,121</u>	<u>\$ 568,904</u>	<u>\$ 125,592</u>	<u>\$ 557,721</u>	<u>\$ 131,421</u>	<u>\$ 523,900</u>	<u>\$ 391,568</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
	2016	\$ 53,233	\$ 85	\$ 16,076	\$ 4,066	\$ 3,300
2017	-	-	33,911	12,784	3,400	740
2018	-	-	35,840	11,478	3,600	570
2019	-	-	37,884	10,094	3,800	390
2020	-	-	40,049	8,630	4,000	200
2021-2025	-	-	114,380	22,741	-	-
2026-2030	-	-	53,636	10,395	-	-
2031-2035	-	-	29,550	1,554	-	-
	<u>\$ 53,233</u>	<u>\$ 85</u>	<u>\$ 361,326</u>	<u>\$ 81,742</u>	<u>\$ 18,100</u>	<u>\$ 2,805</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 \$206,179 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, 2015

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, 2015, are as follows:

Year Ended December 31	Capital Lease Payments
2016	\$ 225,482
2017	212,684
2018	212,223
2019	7,736
Total Minimum Lease Payments	658,125
Less: Amount Representing Interest	(31,785)
Present Value of Net Minimum Lease Payments	\$ 626,340

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 \$2,052,450 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, 2015, were an overall legal debt margin of \$23,271,953 and an unvoted legal debt margin of \$9,717,314.

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, 2015 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 \$2,770,000.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

NOTE 10 - CONTRACT COMMITMENTS

As of December 31, 2015, 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 12/31/15	Amounts Remaining On Contracts
Public Defender	General	\$ 414,459	\$ 217,857	\$ 196,602
Software Support	General and REA	94,500	-	94,500
2015 New Construction	REA	52,000	50,866	1,134
2016 New Construction	REA	52,000	-	52,000
2017 New Construction	REA	52,000	-	52,000
2015 Appraisal Services	REA	102,000	81,275	20,725
Web Hosting	REA	20,700	15,525	5,175
Office Rental	Job & Family Services	153,540	102,360	51,180
Net Transportation	Job & Family Services	1,419,531	336,616	1,082,915
FS Outreach	Job & Family Services	13,358	6,679	6,679
TANF WEP Site	Job & Family Services	150,000	1,800	148,200
Office Rental	Children Services	40,000	18,307	21,693
Office Rental	Children Services	80,000	56,632	23,368
		<u>\$ 2,644,088</u>	<u>\$ 887,917</u>	<u>\$ 1,756,171</u>

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS

A. DEFINED BENEFIT PENSION SYSTEMS

Net Pension Liability

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

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

1. Ohio Public Employees Retirement System (OPERS)

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

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

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

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

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

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

	State and Local	Law Enforcement
2015 Statutory Maximum Contribution Rates		
Employer	14.0%	18.1%
Employee	10.0%	**
 2015 Actual Contribution Rates		
Employer:		
Pension	12.0%	16.1%
Post-employment Health Care Benefits	2.0%	2.0%
Total Employer	14.0%	18.1%
Employee	10.0%	13.0%

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required pension contributions to OPERS were \$2,672,615 for 2015. Of this amount, \$240,969 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OPERS total pension liability was measured as of December 31, 2014, and was determined by rolling forward the total pension liability as of January 1, 2014, to December 31, 2014. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS
Proportionate Share of the Net Pension Liability	\$ 20,509,689
Proportion of the Net Pension Liability	0.170048%
Pension Expense	\$ 2,180,576

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

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

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred Outflows of Resources	
Net difference between projected and actual earnings on pension plan investments	\$ 1,094,335
County contributions subsequent to the measurement date	2,672,615
Total Deferred Outflows of Resources	\$ 3,766,950
Deferred Inflows of Resources	
Differences between expected and actual experience	\$ 359,178

The \$2,672,615 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS
Year Ending December 31:	
2016	\$ (107,333)
2017	(107,333)
2018	(245,770)
2019	(274,721)
Total	\$ (735,157)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Future Salary Increases, including inflation	4.25% to 10.05% including wage inflation
COLA or Ad Hoc COLA	3.00%, simple
Investment Rate of Return	8.00%
Actuarial Cost Method	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100% of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120% of the disabled female mortality rates were used set forward two years. For females, 100% of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00%	2.31%
Domestic Equities	19.90%	5.84%
Real Estate	10.00%	4.25%
Private Equity	10.00%	9.25%
International Equities	19.10%	7.40%
Other Investments	18.00%	4.59%
Total	<u>100.00%</u>	<u>5.62%</u>

Discount Rate

The discount rate used to measure the total pension liability was 8.0%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8.0%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7%) or one-percentage-point higher (9%) than the current rate:

	<u>1% Decrease (7.00%)</u>	<u>Current Discount Rate (8.00%)</u>	<u>1% Increase (9.00%)</u>
County's proportionate share of net pension liability	\$ 37,731,951	\$ 20,509,689	\$ 6,004,395

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

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

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

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

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

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory maximum employee contribution rate was increased one percent July 1, 2014, and will be increased one percent each year until it reaches 14.0% on July 1, 2016. For the fiscal year ended June 30, 2015, plan members were required to contribute 12.0% of their annual covered salary. The County was required to contribute 14.0%; the entire 14.0% was the portion used to fund pension obligations. The fiscal year 2015 contribution rates were equal to the statutory maximum rates.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

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

The County's contractually required pension contributions to STRS were \$70,295 for 2015. This entire amount has been contributed as of the end of the year.

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

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	STRS
Proportionate Share of the Net Pension Liability	\$ 1,444,974
Proportion of the Net Pension Liability	0.00522839%
Pension Expense	\$ 72,164

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	STRS
Deferred Outflows of Resources	
Net difference between projected and actual earnings on pension plan investments	\$ 65,873
County contributions subsequent to the measurement date	35,147
Total Deferred Outflows of Resources	\$ 101,020
Deferred Inflows of Resources	
Differences between expected and actual experience	\$ 103,921

The \$35,147 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	STRS
Year Ending December 31:	
2016	\$ (23,452)
2017	(23,452)
2018	(23,452)
2019	32,306
Total	\$ (38,050)

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Projected salary increases	2.75% at age 70 to 12.25% at age 20
Investment Rate of Return	7.75%, net of investment expenses
Cost-of-Living Adjustments (COLA)	2.00% simple applied as follows: for members retiring before August 1, 2013, 2.00% per year; for members retiring August 1, 2013, or later, 2.00% COLA paid on fifth anniversary of retirement date.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

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

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set-back four years, one year set-back from age 80 through 89, and not set-back from age 90 and above.

Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2013.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equity	31.00%	8.00%
International Equity	26.00%	7.85%
Alternatives	14.00%	8.00%
Fixed Income	18.00%	3.75%
Real Estate	10.00%	6.75%
Liquidity Reserves	1.00%	3.00%
Total	100.00%	

Discount Rate

The discount rate used to measure the total pension liability was 7.75% as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

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

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75%) or one-percentage-point higher (8.75%) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of net pension liability	\$ 2,007,178	\$ 1,444,974	\$ 969,547

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

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

B. POSTEMPLOYMENT BENEFITS

1. Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan. 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.

OPERS maintains two cost-sharing multiple-employer defined benefit postemployment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying members benefit recipients of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45. Please see the Plan Statement in the OPERS 2014 CAFR for details.

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, state and local employers contributed at a rate of 14.0% of earnable salary, and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0% for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5%.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

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

The County's contractually required postemployment health care contributions to OPERS were \$434,903, \$424,874 and \$204,469 for 2015, 2014 and 2013, respectively. Of the 2015 amount, \$33,678 is reported as an intergovernmental payable.

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

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

Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the Defined Benefit or Combined Plans. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums.

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

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

Funding Policy - Under Ohio law, funding for postemployment health care may be deducted from employer contributions. Of the 14.0% employer contribution rate, 0% of covered payroll was allocated to postemployment health care for the year ended June 30, 2015. For the year ended June 30, 2014 and 2013, 1.0% of covered payroll was allocated to postemployment health care. The 14.0% employer contribution rate is the maximum rate established under Ohio law.

The County's contractually required postemployment health care contributions to STRS were \$0, \$5,826 and \$5,181 for 2015, 2014 and 2013, respectively.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

NOTE 12 - RECEIVABLES

Receivables at December 31, 2015 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:

Governmental Activities	
<i>General Fund</i>	
Local Government Distributions	\$ 304,855
Casino Tax Distributions	397,425
State Property Tax Reimbursements	125,777
Permissive Motor Vehicle Tax	6,673
Grants and Other	56,587
Total General Fund	<u>891,317</u>
<i>Job and Family Services Fund</i>	
State/Federal Funding	<u>800,705</u>
Total Job and Family Services Fund	800,705
<i>Road (MVG) Fund</i>	
Motor Vehicle License Tax	759,965
Permissive Motor Vehicle Tax	277,187
Gasoline Tax	1,257,773
Fines	7,458
Total Road (MVG) Fund	<u>2,302,383</u>
<i>Children Services Fund</i>	
State Property Tax Reimbursements	197,533
State Grants	59,439
Total Children Services Fund	<u>256,972</u>
<i>ACBDD (Beacon School) Fund</i>	
State Property Tax Reimbursements	298,006
Other	23,112
Total ACBDD (Beacon School) Fund	<u>321,118</u>
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	<u>73,151</u>
Total Ambulance Service Fund	73,151
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursements	44,702
State/Federal Funding	589,029
Other	537
Total Nonmajor Governmental Funds	<u>634,268</u>
Total Intergovernmental Receivables	<u><u>\$ 5,279,914</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

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, 2015, 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	268,429	0-7%	6 to 20 years
Emergency Home Repair Loan	2,483	0%	1.5 to 8 years
Total	<u>\$ 279,798</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 thirteen years is estimated to be \$2,052,450. 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, 2015

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

	Governmental Type Funds			
	General	Job & Family Services	Road (MVGT)	Children Services
Property Taxes	\$ 1,976,272	\$ -	\$ -	\$ 3,272,934
Casino Tax	205,975			
Homestead and Credits				
Due from the State	125,776	-	-	197,534
Local Government	198,279			-
Motor Vehicle License	4,649	-	729,931	-
Gasoline Tax	-	-	748,681	-
JFS Grants	-	789,407	-	-
CSEA Grants	-	-	-	-
Total deferred inflows of resources	\$ 2,510,951	\$ 789,407	\$ 1,478,612	\$ 3,470,468
	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Property Taxes	\$ 5,820,520	\$ 2,117,782	\$ 754,016	\$ 13,941,524
Casino Tax				205,975
Homestead and Credits				
Due from the State	298,006	73,151	44,702	739,169
Local Government	-	-	-	198,279
Motor Vehicle License	-	-	-	734,580
Gasoline Tax	-	-	-	748,681
JFS Grants	-	-	-	789,407
CSEA Grants	-	-	335,050	335,050
Total deferred inflows of resources	\$ 6,118,526	\$ 2,190,933	\$ 1,133,768	\$ 17,692,665

NOTE 16 - CAPITAL ASSETS

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

Governmental Activities

General Government:

Legislative and Executive	\$ 231,396
Judicial	9,577
Public Safety	273,229
Public Works	3,508,469
Health	190,759
Human Services	374,953
Conservation and Recreation	35,374
Total Governmental Activities Depreciation Expense	\$ 4,623,757

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

NOTE 16 - CAPITAL ASSETS - Continued

A summary of the changes in governmental capital assets during 2015 were as follows:

	Restated Balance January 1, 2015	Additions	Deletions	Balance December 31, 2015
Governmental Activities				
<i>Nondepreciable Capital Assets:</i>				
Land	\$1,494,071	\$ -	\$ -	\$ 1,494,071
Historical Objects	92,050	-	-	92,050
Total Nondepreciable Capital Assets	<u>1,586,121</u>	<u>-</u>	<u>-</u>	<u>1,586,121</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	1,656,345	2,200	-	1,658,545
Buildings	18,718,567	523,156	(32,531)	19,209,192
Furniture and Equipment	15,230,154	1,266,379	(1,233,834)	15,262,699
Infrastructure	80,139,289	1,576,187	(878,484)	80,836,992
Total Depreciable Capital Assets	<u>115,744,355</u>	<u>3,367,922</u>	<u>(2,144,849)</u>	<u>116,967,428</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(351,130)	(70,021)	-	(421,151)
Buildings	(8,029,232)	(423,728)	16,565	(8,436,395)
Furniture and Equipment	(6,519,830)	(910,488)	981,683	(6,448,635)
Infrastructure	(47,151,337)	(3,219,520)	381,174	(49,989,683)
Total Accumulated Depreciation	<u>(62,051,529)</u>	<u>(4,623,757)</u>	<u>1,379,422</u>	<u>(65,295,864)</u>
Depreciable Capital Assets, Net	<u>53,692,826</u>	<u>(1,255,835)</u>	<u>(765,427)</u>	<u>51,671,564</u>
Governmental Activities Capital Assets, Net	<u>\$ 55,278,947</u>	<u>\$ (1,255,835)</u>	<u>\$ (765,427)</u>	<u>\$ 53,257,685</u>

The above assets include \$1,062,350 of Furniture and Equipment that are under capital leases.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

NOTE 16 - CAPITAL ASSETS - Continued

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

	Restated Balance January 1, 2015	Additions	Deletions	Balance December 31, 2015
Business-Type Activities				
<i>Nondepreciable Capital Assets:</i>				
Land	\$29,741	\$ -	\$ -	\$ 29,741
Plant and Facilities (Water and Sewer Lines)	928,493	594,414	-	1,522,907
Total Nondepreciable Capital Assets	958,234	594,414	-	1,552,648
<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	444,821	177,048	(59,943)	561,926
Total Depreciable Capital Assets	7,302,395	177,048	(59,943)	7,419,500
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(1,585)	(453)	-	(2,038)
Plant and Facilities (Water and Sewer Lines)	(2,531,929)	(134,028)	-	(2,665,957)
Buildings	(85,587)	(5,675)	-	(91,262)
Furniture and Equipment	(336,720)	(21,123)	55,447	(302,396)
Total Accumulated Depreciation	(2,955,821)	(161,279)	55,447	(3,061,653)
Depreciable Capital Assets, Net	4,346,574	15,769	(4,496)	4,357,847
Business-Type Activities Capital Assets, Net	\$ 5,304,808	\$ 610,183	\$ (4,496)	\$ 5,910,495

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 2015 tax levy was based follows:

	<u>Assessed Values</u>
Real Property	\$ 907,332,200
Public Utility Personal Property	96,310,410
Total	<u>\$ 1,003,642,610</u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.30 mills of the first 10 mills of assessed value for the General Fund. In addition to the 2.30 mills, 20.75 mills have been levied based upon mills voted for the EMS, Health, 317 Board, Children Services, T.B. Hospital, Beacon School, Athens County Library and Senior Citizens levies. A summary of voted millage follows:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

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	0.642066	0.716010	2015
EMS Replacement	(c) 2013	0.50	0.472937	0.476236	2019
EMS Replacement	2012	1.00	0.945873	0.952472	2017
Health 2000	(c) 2009	0.40	0.378349	0.380989	2020
Health 2007	(c) 2006	0.30	0.254487	0.245998	2017
Health 1999	(c) 2008	0.30	0.283762	0.285742	2019
317 BRD 2002	(c) 2011	1.00	0.970935	0.964313	2022
317 BRD 2008	(c) 2007	1.00	0.917171	0.870690	2018
Children Services	(c) 2010	2.00	1.284132	1.432020	2020
Children Services	2005	3.00	2.325426	2.362356	2015
T B Hospital 1995	2010	0.30	0.146104	0.177314	2015
Beacon 2002	(c) 2010	1.80	1.702571	1.714450	2018
Beacon School 2001	(c) 2001	1.80	1.157168	1.288818	Cont.
Beacon School 2005	(c) 2005	2.85	2.209155	2.244238	Cont.
Beacon School 2014	2014	1.50	1.418810	1.428708	Cont.
Athens County Library	2014	1.00	0.945873	0.952472	2019
Senior Citizens	2011	0.75	0.482944	0.537008	2017
Senior Citizens	2014	0.25	0.236468	0.238118	2019
		20.75	16.774231	17.267952	

- (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 2015, real property taxes were levied on January 1, 2015, on assessed values as of January 1, 2014, 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 23, and August 10, 2015. 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, 2015. 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 2016 were recorded as 2015 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, 2015

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 2015, these sales taxes generated a combined total of \$8,372,286 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, 2015

NOTE 19 - RISK MANAGEMENT - Continued

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

<u>Coverage</u>	<u>Amount</u>
Comprehensive General Liability	\$ 1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions Liability	1,000,000
Ohio Stop Gap Employer's Liability Limit	1,000,000
Employee Benefits Liability	1,000,000
Cyber Liability	1,000,000
Privacy Response Expenses	250,000
Regulatory Proceedings and Penalties	50,000
Claims Expenses	100,000
Attorney Disciplinary Proceedings	25,000
Declaratory, Injunctive or Equitable Relief	25,000
Excess Liability	5,000,000
Uninsured/Underinsured Motorists	250,000
Foster Parents	6,000,000
<i>Property:</i>	
Property	88,032,541
Collapse	Per Statement of Values
Equipment Breakdown, Flood or Earthquake	100,000,000
Gross Earnings/Extra Expense	2,500,000
Sewer Lines	4,500,000
Sewer Line	1,200,000
Contractor's Equipment	Per Renewal Schedule
EDP Equipment	Replacement Cost
Fine Arts	Per Renewal Schedule
Property in Transit	100,000
Auto Physical Damage	Actual Cash Value or Cost of Repair,
Automatic Acquisition	5,000,000
Unintentional Omissions	250,000 each Occurrence
Service Interruptions	2,500,000
<i>Equipment Breakdown:</i>	
Combined Limits: Property Damage, Business	
Demolition & Increased Cost of Construction	5,000,000
Perishable Goods	500,000
Expediting Expense	500,000
EDP Extra Expense	25,000
Data and Media	100,000
Hazardous Substances	250,000
Ammonia Contamination	500,000
CFC Refrigerants	500,000
<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, 2015

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
Major Capital Projects Funds:	
County Capital Improvements	\$ 765,625
Nonmajor Special Revenue Funds:	
PSI Grant	144

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 PSI Grant 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, 2015:

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, 2015

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 considers deposits with maturities of twelve months or less to be cash equivalents.

ALLOWANCE FOR DOUBTFUL ACCOUNTS

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

INVENTORY

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

2. RELATED PARTY TRANSACTIONS

During 2015, 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 \$198,004 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, 2015 was \$1,404 for ATCO and \$48,101 for Athens County Port Authority.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

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, 2015, deposits in excess of Federal Deposit Insurance Corporation limit of \$250,000 per institution amounted to \$22,697.

For ATCO, three customers represent 85% of total contract billings and sales for 2015 and three customers represent 87% of accounts receivable, trade, at December 31, 2015.

Accounts receivable at December 31, 2015, consist of:		
Athens County Board of Developmental Disabilities		\$4,377
Accounts receivable, trade		<u>45,763</u>
		<u><u>\$50,140</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, 2015, the amount of unredeemed gift certificates was \$1,394.

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, 2015	Additions	Deletions	Balance December 31, 2015
ATCO Inc.:				
<i>Depreciable Capital Assets:</i>				
Property and Equipment	\$ 124,919	\$ 3,506	\$ -	\$ 128,425
Total Depreciable Capital Assets	<u>124,919</u>	<u>3,506</u>	<u>-</u>	<u>128,425</u>
<i>Accumulated Depreciation:</i>				
Property and Equipment	(121,111)	(1,404)	-	(122,515)
Total Accumulated Depreciation	<u>(121,111)</u>	<u>(1,404)</u>	<u>-</u>	<u>(122,515)</u>
Depreciable Capital Assets, Net	<u>3,808</u>	<u>2,102</u>	<u>-</u>	<u>5,910</u>
ATCO Inc. Capital Assets, Net	<u><u>\$ 3,808</u></u>	<u><u>\$ 2,102</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,910</u></u>
	Balance January 1, 2015	Additions	Deletions	Balance December 31, 2015
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
Office Equipment	-	211	-	211
Total Depreciable Capital Assets	<u>1,727,193</u>	<u>211</u>	<u>-</u>	<u>1,727,404</u>
<i>Accumulated Depreciation:</i>				
Buildings	(529,135)	(48,101)	-	(577,236)
Office Equipment	-	(25)	-	(25)
Total Accumulated Depreciation	<u>(529,135)</u>	<u>(48,126)</u>	<u>-</u>	<u>(577,261)</u>
Depreciable Capital Assets, Net	<u>1,198,058</u>	<u>(47,915)</u>	<u>-</u>	<u>1,150,143</u>
Athens County Port Authority Capital Assets, Net	<u><u>\$ 1,705,629</u></u>	<u><u>\$ (47,915)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,657,714</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

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, 2015, were as follows:

Purpose	Balance January 1, 2015	Additions	Deletions	Balance December 31, 2015	Amount Due Within One Year
Athens County Port Authority:					
<i>Notes Payable:</i>					
Taxable Revenue Anticipation Note 3.30%	\$ 220,471	\$ -	\$ (71,053)	\$ 149,418	\$ 73,460
ODOD State Rural Industrial Park Loan 0.20%	184,738	-	(39,713)	145,025	40,921
Hocking Valley Bank 4.00%	30,705	-	(30,705)	-	-
Athens County Port Authority Notes Payable	<u>\$ 435,914</u>	<u>\$ -</u>	<u>\$ (141,471)</u>	<u>\$ 294,443</u>	<u>\$ 114,381</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, 2015 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
	2016	\$ 40,921
2017	42,166	2,759
2018	43,448	1,369
2019	18,490	151
	<u>\$ 145,025</u>	<u>\$ 8,386</u>

For Year Ended December 31	Taxable Revenue Anticipation Note	
	Principal	Interest
	2016	\$ 73,460
2017	75,958	1,380
	<u>\$ 149,418</u>	<u>\$ 5,266</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

9. DONATED SERVICE AND FACILITIES

The ACBDD pays salaries and benefits of ATCO's management staff and provides the facilities and transportation for the operations of ATCO. In addition, the ACBDD provides liability and property insurance to ATCO. ATCO reimburses the ACBDD for a substantial portion of the direct labor included in these costs. ATCO does not include the unreimbursed value of the other items in its financial statements, as the information is not readily available from the ACBDD. However, without this support, ATCO would be unable to maintain its programs at current levels. As discussed in 10, ATCO does not expect to continue to receive this support beyond 2018.

10. CONTINGENCY

In February, 2016, ATCO learned that recent rules changes regarding Medicaid funding require that, by 2024, county boards (including ACBDD) implement "conflict-free case management" procedures. Those procedures will require ACBDD to withdraw the donated services and facilities that it currently provides to ATCO (as described in 9.) As a result, ACBDD has notified ATCO that it will no longer provide such support to ATCO after 2018. ATCO has begun to explore its options, which could include, among others, obtaining alternative sources of revenue, redefining its mission and structure, combining with other entities, some combination of the foregoing, or ceasing operations.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

NOTE 23 - FUND BALANCES

As of December 31, 2015 Fund Balances are composed of the following:

	General	Job & Family Services	Road (MVGIT)	Children Services	ACBDD (Beacon School)	Ambulance Service	County Capital Improvements	Other Governmental Funds	Total Governmental Funds
<u>Nonspendable:</u>									
Prepaid Items	\$ 141,531	\$ 17,443	\$ 895	\$ 37,239	\$ 47,385	\$ 11,716	\$ -	\$ 20,148	\$ 276,357
Materials and Supplies	15,813	5,521	258,140	-	-	59,260	-	4,949	343,683
Long-Term Loans Receivable	-	-	-	-	-	-	-	217,913	217,913
Unclaimed Money	70,022	-	-	-	-	-	-	-	70,022
	227,366	22,964	259,035	37,239	47,385	70,976	-	243,010	907,975
<u>Restricted:</u>									
Real Estate Assessment	-	-	-	-	-	-	-	710,343	710,343
Other Legislative and Executive	-	-	-	-	-	-	-	178,546	178,546
Total Legislative and Executive	-	-	-	-	-	-	-	888,889	888,889
Probate Court Projects	-	-	-	-	-	-	-	50,292	50,292
Probate Court Mental Illness	-	-	-	-	-	-	-	67,952	67,952
Law Library	-	-	-	-	-	-	-	33,648	33,648
Other Judicial	-	-	-	-	-	-	-	112,420	112,420
Total Judicial	-	-	-	-	-	-	-	264,312	264,312
911 Emergency Communications	-	-	-	-	-	-	-	824,002	824,002
911 Government Assistance	-	-	-	-	-	-	-	677,691	677,691
Other Public Safety	-	-	-	-	-	-	-	395,668	395,668
Total Public Safety	-	-	-	-	-	-	-	1,897,361	1,897,361
Road (MVGIT)	-	-	1,149,632	-	-	-	-	-	1,149,632
CDBG	-	-	-	-	-	-	-	98,728	98,728
FEMA Grant	-	-	-	-	-	-	-	323,082	323,082
Other Public Works	-	-	-	-	-	-	-	29,357	29,357
Total Public Works	-	-	1,149,632	-	-	-	-	451,167	1,600,799
Ambulance Service	-	-	-	-	-	1,786,569	-	-	1,786,569
T.B. Hospital	-	-	-	-	-	-	-	1,164,620	1,164,620
Other Health	-	-	-	-	-	-	-	46,433	46,433
Total Health	-	-	-	-	-	1,786,569	-	1,211,053	2,997,622
Job & Family Services	-	990,169	-	-	-	-	-	-	990,169
Children Services	-	-	-	1,407,698	-	-	-	-	1,407,698
ACBDD (Beacon School)	-	-	-	-	3,473,535	-	-	-	3,473,535
Senior Citizens	-	-	-	-	-	-	-	83,683	83,683
Juvenile Court Projects	-	-	-	-	-	-	-	141,955	141,955
Youth Services	-	-	-	-	-	-	-	107,179	107,179
Child Support Enforcement	-	-	-	-	-	-	-	103,316	103,316
WIA	-	-	-	-	-	-	-	152,746	152,746
Other Human Services	-	-	-	-	-	-	-	89,509	89,509
Total Human Services	-	990,169	-	1,407,698	3,473,535	-	-	678,388	6,549,790
Conservation and Recreation	-	-	-	-	-	-	-	47,856	47,856
CD Revolving Loan	-	-	-	-	-	-	-	378,394	378,394
Other Economic Development and Assistance	-	-	-	-	-	-	-	11,369	11,369
Total Economic Development and Assistance	-	-	-	-	-	-	-	389,763	389,763
Capital Projects	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	7,433	7,433
	-	990,169	1,149,632	1,407,698	3,473,535	1,786,569	-	5,836,222	14,643,825
<u>Committed:</u>									
Legislative and Executive	-	-	-	-	-	-	-	7,504	7,504
Public Works	-	-	-	-	-	-	-	5,268	5,268
Conservation and Recreation	-	-	-	-	-	-	-	3,043	3,043
Capital Projects	-	-	-	-	-	-	-	28,106	28,106
	-	-	-	-	-	-	-	43,921	43,921
<u>Assigned:</u>									
Legislative and Executive									
Prosecutor	123,369	-	-	-	-	-	-	-	123,369
Building & Grounds	82,956	-	-	-	-	-	-	-	82,956
Commissioners-Insurances	310,878	-	-	-	-	-	-	-	310,878
Commissioners-Other	71,095	-	-	-	-	-	-	-	71,095
Other General Governmental Departments	366,065	-	-	-	-	-	-	-	366,065
Total Legislative and Executive	954,363	-	-	-	-	-	-	-	954,363
Judicial									
Common Pleas Court	70,178	-	-	-	-	-	-	-	70,178
Juvenile Court	59,821	-	-	-	-	-	-	-	59,821
Commissioners-Other	78,110	-	-	-	-	-	-	-	78,110
Other General Governmental Departments	65,284	-	-	-	-	-	-	-	65,284
Total Judicial	273,393	-	-	-	-	-	-	-	273,393
Public Safety									
Sheriff	274,848	-	-	-	-	-	-	-	274,848
Commissioners-Other	223,364	-	-	-	-	-	-	-	223,364
Other Public Safety Departments	66,595	-	-	-	-	-	-	2,389	68,984
Total Public Safety	564,807	-	-	-	-	-	-	2,389	567,196
Health									
Landfill Closure	10,627	-	-	-	-	-	-	-	10,627
Vital Statistics	135	-	-	-	-	-	-	-	135
Agriculture	31,555	-	-	-	-	-	-	-	31,555
Other Health	13,204	-	-	-	-	-	-	-	13,204
Total Health	55,521	-	-	-	-	-	-	-	55,521
Human Services									
Veteran Services	67,753	-	-	-	-	-	-	-	67,753
Memorial Day Expense	4,467	-	-	-	-	-	-	-	4,467
Total Human Services	72,220	-	-	-	-	-	-	-	72,220
Conservation and Recreation	772	-	-	-	-	-	-	-	772
Capital Outlay									
	1,921,076	-	-	-	-	-	-	3,471,005	3,471,005
								3,473,394	5,394,470
	1,838,039	-	-	-	-	-	(765,625)	(144)	1,072,270
<u>Unassigned:</u>									
Total Fund Balances (Deficits)	\$ 3,986,481	\$ 1,013,133	\$ 1,408,667	\$ 1,444,937	\$ 3,520,920	\$ 1,857,545	\$(765,625)	\$ 9,596,403	\$ 22,062,461

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

	2014	2013
County's Proportion of the Net Pension Liability	0.17004800%	0.17004800%
County's Proportionate Share of the Net Pension Liability	\$20,509,689	\$20,046,444
County Covered-Employee Payroll	\$24,230,551	\$21,782,665
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	84.64%	92.03%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available.

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

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

	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00522839%	0.00531034%	0.00531034%
County's Proportionate Share of the Net Pension Liability	\$1,444,974	\$1,291,658	\$3,084,395
County Covered-Employee Payroll	\$502,107	\$495,246	\$518,062
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	287.78%	260.81%	595.37%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.09%	74.71%	69.30%

(1) Information prior to 2013 is not available.

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

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	\$2,419,543	\$2,708,276	\$2,635,391	\$2,563,303
Contributions in Relation to the				
Contractually Required Contribution	<u>(2,419,543)</u>	<u>(2,708,276)</u>	<u>(2,635,391)</u>	<u>(2,563,303)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$20,162,858	\$22,568,967	\$20,272,238	\$25,633,030
Contributions as a Percentage of				
Covered-Employee Payroll	12.00%	12.00%	13.00%	10.00%
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	\$253,072	\$267,515	\$258,283	\$228,637
Contributions in Relation to the				
Contractually Required Contribution	<u>(253,072)</u>	<u>(267,515)</u>	<u>(258,283)</u>	<u>(228,637)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$1,571,876	\$1,661,584	\$1,510,427	\$1,621,539
Contributions as a Percentage of				
Covered-Employee Payroll	16.10%	16.10%	17.10%	14.10%
(1) In 2010 2 different rates were used as follows:				
	<u>Jan 01 - Feb 28</u>	<u>Mar 01 - Dec 31</u>	<u>2010</u>	
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	635,249	2,105,103	2,740,352	
Contributions in Relation to the				
Contractually Required Contribution	<u>(635,249)</u>	<u>(2,105,103)</u>	<u>(2,740,352)</u>	
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
County Covered-Employee Payroll	7,058,322	24,765,918	31,824,240	
Contributions as a Percentage of				
Covered-Employee Payroll	9.00%	8.50%	8.61%	
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	40,854	189,260	230,114	
Contributions in Relation to the				
Contractually Required Contribution	<u>(40,854)</u>	<u>(189,260)</u>	<u>(230,114)</u>	
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
County Covered-Employee Payroll	\$317,436	\$1,529,992	1,847,428	
Contributions as a Percentage of				
Covered-Employee Payroll	12.87%	12.37%	12.46%	

2011	(1) 2010	(2) 2009	2008	(3) 2007	2006
\$2,667,171	\$2,740,352	\$2,483,161	\$1,346,203	\$1,542,582	\$1,632,728
<u>(2,667,171)</u>	<u>(2,740,352)</u>	<u>(2,483,161)</u>	<u>(1,346,203)</u>	<u>(1,542,582)</u>	<u>(1,632,728)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$26,671,710	\$31,824,240	\$30,914,886	\$19,231,471	\$18,487,960	\$17,747,043
10.00%	8.61%	8.03%	7.00%	8.34%	9.20%
\$227,998	\$230,114	\$209,535	\$125,067	\$209,535	\$125,185
<u>(227,998)</u>	<u>(230,114)</u>	<u>(209,535)</u>	<u>(125,067)</u>	<u>(209,535)</u>	<u>(125,185)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,617,007	\$1,847,428	\$1,791,765	\$1,202,567	\$1,835,179	\$1,007,120
14.10%	12.46%	11.69%	10.40%	11.42%	12.43%

(2) In 2009 2 different rates were used as follows:

Jan 01 - Mar 31	Apr 01 - Dec 31	2009
674,820	1,808,341	2,483,161
<u>(674,820)</u>	<u>(1,808,341)</u>	<u>(2,483,161)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
9,640,286	21,274,600	30,914,886
7.00%	8.50%	8.03%
55,319	154,216	209,535
<u>(55,319)</u>	<u>(154,216)</u>	<u>(209,535)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$520,405	\$1,271,360	1,791,765
10.63%	12.13%	11.69%

(3) In 2007 2 different rates were used as follows:

Jan 01 - Jun 30	Jul 01 - Dec 31	2007
807,803	734,779	1,542,582
<u>(807,803)</u>	<u>(734,779)</u>	<u>(1,542,582)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
9,127,718	9,360,242	18,487,960
8.85%	7.85%	8.34%
55,319	154,216	209,535
<u>(55,319)</u>	<u>(154,216)</u>	<u>(209,535)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$454,552	\$1,380,627	1,835,179
12.17%	11.17%	11.42%

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually Required Contribution	\$70,295	\$64,382	\$67,348	\$62,160
Contributions in Relation to the Contractually Required Contribution	<u>(70,295)</u>	<u>(64,382)</u>	<u>(67,348)</u>	<u>(62,160)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered-Employee Payroll	\$502,107	\$495,246	\$518,062	\$478,154
Contributions as a Percentage of Covered-Employee Payroll	14.00%	13.00%	13.00%	13.00%

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$60,171	\$58,149	\$60,261	\$64,338	\$58,449	\$64,551
<u>(60,171)</u>	<u>(58,149)</u>	<u>(60,261)</u>	<u>(64,338)</u>	<u>(58,449)</u>	<u>(64,551)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$462,854	\$447,300	\$463,546	\$494,908	\$449,608	\$496,546
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Dog and Kennel

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

County Donations

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

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.

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.

OCJS Prosecutor

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

ARRA VAWA Grant

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

Athens County Empowerment (ACE) Program

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

JAG Grant

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

JAG IIL Grant 2011

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

Victims Assistance

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

PIIG-DRC Grant

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

DRETAC (Delinquent Real Estate and Tax Assessment Collection) Treasurer

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

Treasurer's Prepayment Interest

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

Tax Lien Administration

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

ATHENS COUNTY, OHIO

Mandatory Drug Fine

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

BCI Fingerprint

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

Concealed Carry Weapons

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

Sheriff's Grant Projects

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

D.U.I. Enforcement and Education

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

Project Lifesaver

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

Canine Donations

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

DUI Grant

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

Clean Kids Grant

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

DARE Grant

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

Drug Prevention Grant

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

OCJS DVDA Sheriff

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

Arson Registry

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

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.

ATHENS COUNTY, OHIO

Common Pleas Computer Legal Research

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

Special Projects Common Pleas

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

Common Pleas Monitoring Service

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

Special Projects Mediation

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

PSI Grant Common Pleas Court

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

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.

ATHENS COUNTY, OHIO

Probate Court Mental Illness

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

Juvenile Court Projects

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

Youth Services

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

Juvenile VOCA

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

Common Pleas Computerization

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

Law Library Resources

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

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.

ATHENS COUNTY, OHIO

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.

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.

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.

EMA Truck Bond Retirement

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

Equipment Loan Retirement

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

Engineer Equipment Bond Retirement

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

Plains Water Assessment Bond Retirement

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

Plains Sewer Assessment Bond Retirement

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

Nonmajor Capital Projects Funds

County Home Improvement

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

Dog Shelter Construction

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

Capital Projects

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

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.

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, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 6,074,746	\$ 34,994	\$ 3,499,111	\$ 9,608,851
Cash and Cash Equivalents in Segregated Accounts	18,461	-	-	18,461
Receivables:				
Property Taxes	754,016	-	-	754,016
Sales Tax	271,073	-	-	271,073
Loans	279,798	-	-	279,798
Interfund	33,477	-	-	33,477
Intergovernmental	634,268	-	-	634,268
Materials and Supplies Inventory	4,949	-	-	4,949
Prepaid Items	20,148	-	-	20,148
Total Assets	\$ 8,090,936	\$ 34,994	\$ 3,499,111	\$ 11,625,041
Liabilities:				
Accounts Payable	\$ 71,106	\$ -	\$ -	\$ 71,106
Contracts Payable	398,058	-	-	398,058
Accrued Wages and Benefits	40,656	-	-	40,656
Matured Compensated Absences Payable	1,055	-	-	1,055
Interfund Payable	313,816	-	-	313,816
Intergovernmental Payable	42,618	-	-	42,618
Matured Bonds Payable	-	17,000	-	17,000
Matured Interest Payable	-	10,561	-	10,561
Total Liabilities	867,309	27,561	-	894,870
Deferred Inflows of Resources:	1,133,768	-	-	1,133,768
Fund Balances:				
Nonspendable	243,010	-	-	243,010
Restricted	5,828,789	7,433	-	5,836,222
Committed	15,815	-	28,106	43,921
Assigned	2,389	-	3,471,005	3,473,394
Unassigned	(144)	-	-	(144)
Total Fund Balances (Deficits)	6,089,859	7,433	3,499,111	9,596,403
Total Liabilities and Fund Balances	\$ 8,090,936	\$ 34,994	\$ 3,499,111	\$ 11,625,041

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Property Taxes	\$ 842,486	\$ -	\$ -	\$ 842,486
Sales Tax	1,674,292	-	-	1,674,292
Intergovernmental	4,576,970	-	379,294	4,956,264
Charges for Services	1,507,493	-	-	1,507,493
Licenses and Permits	175,536	-	-	175,536
Fines and Forfeitures	98,390	-	-	98,390
Interest	1,399	4	-	1,403
Other Revenues	259,066	-	-	259,066
Total Revenue	9,135,632	4	379,294	9,514,930
Expenditures:				
Current:				
General Government:				
Legislative and Executive	966,007	-	-	966,007
Judicial	241,440	-	-	241,440
Public Safety	2,495,094	-	-	2,495,094
Public Works	1,560,215	-	-	1,560,215
Health	343,110	-	-	343,110
Human Services	3,908,228	-	-	3,908,228
Conservation and Recreation	22,926	-	-	22,926
Economic Development and Assistance	7,518	-	-	7,518
Capital Outlay	-	-	389,504	389,504
Debt Service:				
Principal Retirement	66,991	182,378	-	249,369
Interest and Fiscal Charges	7,952	39,634	-	47,586
Total Expenditures	9,619,481	222,012	389,504	10,230,997
Excess of Revenues Over (Under) Expenditures	(483,849)	(222,008)	(10,210)	(716,067)
Proceeds of Notes	-	-	-	-
Proceeds from Capital Leases	5,887	-	-	5,887
Transfers - In	413,426	222,012	500,000	1,135,438
Total Other Sources (Uses)	419,313	222,012	500,000	1,141,325
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(64,536)	4	489,790	425,258
Fund Balances (Deficit) at Beginning of Year, As Restated	6,154,395	7,429	3,009,321	9,171,145
Fund Balances (Deficits) at End of Year	\$ 6,089,859	\$ 7,433	\$ 3,499,111	\$ 9,596,403

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	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	\$ 29,889	\$ 108	\$ 83,683	\$ 3,043	\$ 7,838	\$ 327,878	\$ 1,697	\$ 16,850	\$ 680	\$ -	\$ -	\$ 737,308	\$ 6,866
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables:													
Property Taxes	-	-	656,331	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	268,429	-	-	-	8,886	2,483	-	-
Interfund	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	327	-	39,371	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Inventory	1,200	-	-	-	-	-	-	-	-	-	-	1,512	-
Prepaid Items	258	-	-	-	-	-	-	-	-	-	-	4,376	3,629
Total Assets	\$ 31,674	\$ 108	\$ 779,385	\$ 3,043	\$ 7,838	\$ 596,307	\$ 1,697	\$ 16,850	\$ 680	\$ 8,886	\$ 2,483	\$ 743,196	\$ 10,495
Liabilities:													
Accounts Payable	\$ 4,814	\$ -	\$ -	\$ -	\$ 334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410	\$ -
Contracts Payable	696	-	-	-	-	-	-	-	-	-	-	19,647	-
Accrued Wages and Benefits	1,933	-	-	-	-	-	-	-	-	-	-	3,969	834
Matured Compensated Absences Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	1,500	-	-	-	-	-	-	-	-	-	-	2,939	764
Total Liabilities	8,943	-	-	-	334	-	-	-	-	-	-	26,965	1,598
Deferred Inflows of Resources:													
	-	-	695,702	-	-	-	-	-	-	-	-	-	-
Fund Balances:													
Nonspendable	1,458	-	-	-	-	217,913	-	-	-	-	-	5,888	3,629
Restricted	21,273	108	83,683	-	-	378,394	1,697	16,850	680	8,886	2,483	710,343	-
Committed	-	-	-	3,043	7,504	-	-	-	-	-	-	-	5,268
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	22,731	108	83,683	3,043	7,504	596,307	1,697	16,850	680	8,886	2,483	716,231	8,897
Total Liabilities, Deferred Inflows and Fund Balances	\$ 31,674	\$ 108	\$ 779,385	\$ 3,043	\$ 7,838	\$ 596,307	\$ 1,697	\$ 16,850	\$ 680	\$ 8,886	\$ 2,483	\$ 743,196	\$ 10,495

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	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
<u>Revenues:</u>													
Property Taxes	\$ -	\$ -	\$ 689,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	81,155	-	-	-	-	-	2,000	-	-	-	-
Charges for Services	34,208	-	-	-	-	-	-	-	-	-	-	814,097	109,480
Licenses and Permits	169,331	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	17,993	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	1,179	-	-	-	-	-	-	-
Other Revenues	13,130	-	-	275	21,757	-	-	-	-	-	-	13	51
<i>Total Revenue</i>	<u>234,662</u>	<u>-</u>	<u>770,448</u>	<u>275</u>	<u>21,757</u>	<u>1,179</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>814,110</u>	<u>109,531</u>
<u>Expenditures:</u>													
<i>Current:</i>													
<i>General Government:</i>													
Legislative and Executive	-	-	-	-	18,754	-	-	-	-	-	-	769,133	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	106,312
Health	236,200	-	-	-	-	-	-	-	1,770	-	-	-	-
Human Services	-	-	787,952	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	4,474	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	7,518	-	-	-	-	-	-	-
<i>Debt Service:</i>													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>236,200</u>	<u>-</u>	<u>787,952</u>	<u>4,474</u>	<u>18,754</u>	<u>7,518</u>	<u>-</u>	<u>-</u>	<u>1,770</u>	<u>-</u>	<u>-</u>	<u>769,133</u>	<u>106,312</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,538)</u>	<u>-</u>	<u>(17,504)</u>	<u>(4,199)</u>	<u>3,003</u>	<u>(6,339)</u>	<u>-</u>	<u>-</u>	<u>230</u>	<u>-</u>	<u>-</u>	<u>44,977</u>	<u>3,219</u>
<u>Other Financing Sources (Uses):</u>													
Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Other Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(1,538)</u>	<u>-</u>	<u>(17,504)</u>	<u>(4,199)</u>	<u>3,003</u>	<u>(6,339)</u>	<u>-</u>	<u>-</u>	<u>230</u>	<u>-</u>	<u>-</u>	<u>44,977</u>	<u>3,219</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>24,269</u>	<u>108</u>	<u>101,187</u>	<u>7,242</u>	<u>4,501</u>	<u>602,646</u>	<u>1,697</u>	<u>16,850</u>	<u>450</u>	<u>8,886</u>	<u>2,483</u>	<u>671,254</u>	<u>5,678</u>
Fund Balances (Deficits) at End of Year	<u>\$ 22,731</u>	<u>\$ 108</u>	<u>\$ 83,683</u>	<u>\$ 3,043</u>	<u>\$ 7,504</u>	<u>\$ 596,307</u>	<u>\$ 1,697</u>	<u>\$ 16,850</u>	<u>\$ 680</u>	<u>\$ 8,886</u>	<u>\$ 2,483</u>	<u>\$ 716,231</u>	<u>\$ 8,897</u>

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Help America Vote Act Grant	DRETAC Prosecutor	Diversions Prosecuting Attorney	OCJS Prosecutor	ARRA VAWA Grant	Athens County Empowerment Program	JAG Grant	JAG IIL Grant 2011	Victims Assistance	PIIG-DRC Grant	DRETAC Treasurer	Treasurer's Prepayment Interest	Tax Lien Administration
<u>Assets:</u>													
Cash and Cash Equivalents	\$ 2,380	\$ 74,816	\$ 79,521	\$ 15	\$ 1,878	\$ 15,642	\$ 23	\$ 11	\$ 36,464	\$ 26,964	\$ 88,943	\$ 566	\$ 16,332
Cash and Cash Equivalents in Segregated Accounts	-	-	7,186	-	-	-	-	-	-	-	-	-	-
<u>Receivables:</u>													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	15,566	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	36,384	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	2,237	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 2,380	\$ 74,816	\$ 102,273	\$ 15	\$ 1,878	\$ 15,642	\$ 23	\$ 11	\$ 72,848	\$ 26,964	\$ 91,180	\$ 566	\$ 16,332
<u>Liabilities:</u>													
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,800	\$ 16,358	\$ 1,286	\$ -	\$ -
Contracts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Wages and Benefits	-	1,230	2,482	-	-	-	-	-	644	-	543	-	-
Matured Compensated Absences Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	15,566	-	-	-	-	-	-	-
Intergovernmental Payable	-	1,028	2,591	-	-	-	-	-	325	-	384	-	128
Total Liabilities	-	2,258	5,073	-	-	15,566	-	-	8,769	16,358	2,213	-	128
<u>Deferred Inflows of Resources:</u>													
	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Fund Balances:</u>													
Nonspendable	-	-	-	-	-	-	-	-	-	-	2,237	-	-
Restricted	2,380	72,558	97,200	15	1,878	76	23	11	64,079	10,606	86,730	566	16,204
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	2,380	72,558	97,200	15	1,878	76	23	11	64,079	10,606	88,967	566	16,204
Total Liabilities, Deferred Inflows and Fund Balances	\$ 2,380	\$ 74,816	\$ 102,273	\$ 15	\$ 1,878	\$ 15,642	\$ 23	\$ 11	\$ 72,848	\$ 26,964	\$ 91,180	\$ 566	\$ 16,332

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Help America Vote Act Grant	DRETAC Prosecutor	Diversions Prosecuting Attorney	OCJS Prosecutor	ARRA VAWA Grant	Athens County Empowerment Program	JAG Grant	JAG IIL Grant 2011	Victims Assistance	PIIG-DRC Grant	DRETAC Treasurer	Treasurer's Prepayment Interest	Tax Lien Administration
<u>Revenues:</u>													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	62,000	-	-	167,277	32,417	-	-	-
Charges for Services	-	88,278	77,628	-	-	-	-	-	-	-	88,278	-	18,300
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	220	-
Other Revenues	-	1,738	63,632	-	-	-	-	-	41	-	2,475	-	-
<i>Total Revenue</i>	-	90,016	141,260	-	-	62,000	-	-	167,318	32,417	90,753	220	18,300
<u>Expenditures:</u>													
<i>Current:</i>													
<i>General Government:</i>													
Legislative and Executive	-	97,610	-	-	-	-	-	-	-	-	78,227	187	2,096
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	193,464	-	-	66,117	-	-	-	21,811	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	177,952	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debt Service:</i>													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Expenditures</i>	-	97,610	193,464	-	-	66,117	-	-	177,952	21,811	78,227	187	2,096
Excess of Revenues Over (Under) Expenditures	-	(7,594)	(52,204)	-	-	(4,117)	-	-	(10,634)	10,606	12,526	33	16,204
<u>Other Financing Sources (Uses):</u>													
Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	37,500	-	-	-	-
<i>Total Other Sources (Uses)</i>	-	-	-	-	-	-	-	-	37,500	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(7,594)	(52,204)	-	-	(4,117)	-	-	26,866	10,606	12,526	33	16,204
Fund Balances (Deficits) at Beginning of Year, As Restated	2,380	80,152	149,404	15	1,878	4,193	23	11	37,213	-	76,441	533	-
Fund Balances (Deficits) at End of Year	\$ 2,380	\$ 72,558	\$ 97,200	\$ 15	\$ 1,878	\$ 76	\$ 23	\$ 11	\$ 64,079	\$ 10,606	\$ 88,967	\$ 566	\$ 16,204

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Mandatory Drug Fine	BCI Fingerprint	Carrying Concealed Weapons	Sheriff's Grant Projects	D.U.I. Enforcement & Education	Project Lifesaver	Canine Donations	DUI Grant	Clean Kids Grant	DARE Grant	Drug Prevention Grant	OCJS DVDA Sheriff	Arson Registry
<u>Assets:</u>													
Cash and Cash Equivalents	\$ 1,375	\$ 19,526	\$ 19,289	\$ 32,495	\$ 3,065	\$ 177	\$ 2,389	\$ 215	\$ 17	\$ 12,844	\$ 164	\$ 1,558	\$ 75
Cash and Cash Equivalents in Segregated Accounts	1,452	-	-	-	-	-	-	-	-	-	-	-	-
<u>Receivables:</u>													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	17,911	-	-	-	-	-	-	-	-	-
Intergovernmental	210	-	-	7,024	-	-	-	-	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 3,037	\$ 19,526	\$ 19,289	\$ 57,430	\$ 3,065	\$ 177	\$ 2,389	\$ 215	\$ 17	\$ 12,844	\$ 164	\$ 1,558	\$ 75
<u>Liabilities:</u>													
Accounts Payable	\$ -	\$ 984	\$ 133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	49	-	-	-	-	-	-	-	-	-
Accrued Wages and Benefits	-	-	236	4,461	-	-	-	-	-	160	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	-	-	1,929	2,993	-	-	-	-	-	-	-	-	-
Total Liabilities	-	984	2,298	7,503	-	-	-	-	-	160	-	-	-
<u>Deferred Inflows of Resources:</u>													
	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Fund Balances:</u>													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	3,037	18,542	16,991	49,927	3,065	177	-	215	17	12,684	164	1,558	75
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	2,389	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	3,037	18,542	16,991	49,927	3,065	177	2,389	215	17	12,684	164	1,558	75
Total Liabilities, Deferred Inflows and Fund Balances	\$ 3,037	\$ 19,526	\$ 19,289	\$ 57,430	\$ 3,065	\$ 177	\$ 2,389	\$ 215	\$ 17	\$ 12,844	\$ 164	\$ 1,558	\$ 75

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Mandatory Drug Fine	BCI Fingerprint	Carrying Concealed Weapons	Sheriff's Grant Projects	D.U.I. Enforcement & Education	Project Lifesaver	Canine Donations	DUI Grant	Clean Kids Grant	DARE Grant	Drug Prevention Grant	OCSJ DVDA Sheriff	Arson Registry
<u>Revenues:</u>													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	122,245	-	-	-	-	-	11,878	-	14,360	-
Charges for Services	-	17,835	36,131	-	-	-	-	-	-	-	-	-	25
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	5,332	-	-	-	50	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	6,459	-	-	-	-	-	2,454	-	-	4,265	-	-	-
<i>Total Revenue</i>	<u>11,791</u>	<u>17,835</u>	<u>36,131</u>	<u>122,245</u>	<u>50</u>	<u>-</u>	<u>2,454</u>	<u>-</u>	<u>-</u>	<u>16,143</u>	<u>-</u>	<u>14,360</u>	<u>25</u>
<u>Expenditures:</u>													
<i>Current:</i>													
<i>General Government:</i>													
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	33,491	13,741	29,338	107,057	-	-	775	-	-	14,234	-	15,111	-
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debt Service:</i>													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>33,491</u>	<u>13,741</u>	<u>29,338</u>	<u>107,057</u>	<u>-</u>	<u>-</u>	<u>775</u>	<u>-</u>	<u>-</u>	<u>14,234</u>	<u>-</u>	<u>15,111</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>(21,700)</u>	<u>4,094</u>	<u>6,793</u>	<u>15,188</u>	<u>50</u>	<u>-</u>	<u>1,679</u>	<u>-</u>	<u>-</u>	<u>1,909</u>	<u>-</u>	<u>(751)</u>	<u>25</u>
<u>Other Financing Sources (Uses):</u>													
Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	-	5,000	-	-	-
<i>Total Other Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(21,700)</u>	<u>4,094</u>	<u>6,793</u>	<u>15,188</u>	<u>50</u>	<u>-</u>	<u>1,679</u>	<u>-</u>	<u>-</u>	<u>6,909</u>	<u>-</u>	<u>(751)</u>	<u>25</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>24,737</u>	<u>14,448</u>	<u>10,198</u>	<u>34,739</u>	<u>3,015</u>	<u>177</u>	<u>710</u>	<u>215</u>	<u>17</u>	<u>5,775</u>	<u>164</u>	<u>2,309</u>	<u>50</u>
Fund Balances (Deficits) at End of Year	<u>\$ 3,037</u>	<u>\$ 18,542</u>	<u>\$ 16,991</u>	<u>\$ 49,927</u>	<u>\$ 3,065</u>	<u>\$ 177</u>	<u>\$ 2,389</u>	<u>\$ 215</u>	<u>\$ 17</u>	<u>\$ 12,684</u>	<u>\$ 164</u>	<u>\$ 1,558</u>	<u>\$ 75</u>

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Drug Law Enforcement	Common Pleas Computer Legal Research	Special Projects Common Pleas	Common Pleas Monitoring Service	Special Projects Mediation	PSI Grant Common Pleas Court	Indigent Guardianship	Marriage License	Probate/ Juvenile Computer- ization	Probate/ Juvenile Computer Legal Research	Probate Court Projects	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention
Assets:													
Cash and Cash Equivalents	\$ 1,341	\$ 8,719	\$ 6,027	\$ 8,323	\$ 24,805	\$ 34	\$ 15,280	\$ 5,090	\$ 14,695	\$ 9,313	\$ 49,517	\$ 2,905	\$ 19,849
Cash and Cash Equivalents in Segregated Accounts	-	401	1,120	-	410	-	775	843	1,100	324	775	-	-
Receivables:													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	117	-	-	-
Total Assets	\$ 1,341	\$ 9,120	\$ 7,147	\$ 8,323	\$ 25,215	\$ 34	\$ 16,055	\$ 5,933	\$ 15,795	\$ 9,754	\$ 50,292	\$ 2,905	\$ 19,849
Liabilities:													
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,382	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	1,095	-	-	-	-	-	-	-	-
Accrued Wages and Benefits	-	-	237	-	-	82	-	-	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	-	-	195	-	-	96	-	-	-	-	-	-	-
Total Liabilities	-	-	432	-	1,095	178	-	-	-	2,382	-	-	-
Deferred Inflows of Resources:	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances:													
Nonspendable	-	-	-	-	-	-	-	-	-	117	-	-	-
Restricted	1,341	9,120	6,715	8,323	24,120	-	16,055	5,933	15,795	7,255	50,292	2,905	19,849
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(144)	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	1,341	9,120	6,715	8,323	24,120	(144)	16,055	5,933	15,795	7,372	50,292	2,905	19,849
Total Liabilities, Deferred Inflows and Fund Balances	\$ 1,341	\$ 9,120	\$ 7,147	\$ 8,323	\$ 25,215	\$ 34	\$ 16,055	\$ 5,933	\$ 15,795	\$ 9,754	\$ 50,292	\$ 2,905	\$ 19,849

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Drug Law Enforcement	Common Pleas Computer Legal Research	Special Projects Common Pleas	Common Pleas Monitoring Service	Special Projects Mediation	PSI Grant Common Pleas Court	Indigent Guardianship	Marriage License	Probate/ Juvenile Computer- ization	Probate/ Juvenile Computer Legal Research	Probate Court Projects	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention
Revenues:													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	38,000	-	-	-	-	-	-	-
Charges for Services	-	4,439	15,168	-	-	-	5,179	5,657	11,909	4,362	7,810	334	-
Licenses and Permits	-	-	-	-	-	-	-	6,205	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	4,770	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	1,038	-	-	-	-	10,000	-	-	-	-	-	-	-
<i>Total Revenue</i>	<u>1,038</u>	<u>4,439</u>	<u>15,168</u>	<u>-</u>	<u>4,770</u>	<u>48,000</u>	<u>5,179</u>	<u>11,862</u>	<u>11,909</u>	<u>4,362</u>	<u>7,810</u>	<u>334</u>	<u>-</u>
Expenditures:													
<i>Current:</i>													
<i>General Government:</i>													
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	918	16,618	-	4,057	50,628	-	-	9,893	4,208	-	-	-
Public Safety	-	-	-	-	-	-	5,871	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	5,929	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debt Service:</i>													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>918</u>	<u>16,618</u>	<u>-</u>	<u>4,057</u>	<u>50,628</u>	<u>5,871</u>	<u>5,929</u>	<u>9,893</u>	<u>4,208</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>1,038</u>	<u>3,521</u>	<u>(1,450)</u>	<u>-</u>	<u>713</u>	<u>(2,628)</u>	<u>(692)</u>	<u>5,933</u>	<u>2,016</u>	<u>154</u>	<u>7,810</u>	<u>334</u>	<u>-</u>
Other Financing Sources (Uses):													
Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Other Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>1,038</u>	<u>3,521</u>	<u>(1,450)</u>	<u>-</u>	<u>713</u>	<u>(2,628)</u>	<u>(692)</u>	<u>5,933</u>	<u>2,016</u>	<u>154</u>	<u>7,810</u>	<u>334</u>	<u>-</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>303</u>	<u>5,599</u>	<u>8,165</u>	<u>8,323</u>	<u>23,407</u>	<u>2,484</u>	<u>16,747</u>	<u>-</u>	<u>13,779</u>	<u>7,218</u>	<u>42,482</u>	<u>2,571</u>	<u>19,849</u>
Fund Balances (Deficits) at End of Year	<u>\$ 1,341</u>	<u>\$ 9,120</u>	<u>\$ 6,715</u>	<u>\$ 8,323</u>	<u>\$ 24,120</u>	<u>\$ (144)</u>	<u>\$ 16,055</u>	<u>\$ 5,933</u>	<u>\$ 15,795</u>	<u>\$ 7,372</u>	<u>\$ 50,292</u>	<u>\$ 2,905</u>	<u>\$ 19,849</u>

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Indigent Drivers Alcohol Treatment	Probate Court Mental Illness	Juvenile Court Projects	Youth Services	Juvenile VOCA	Common Pleas Computer-ization	Law Library	HMG Project Launch	Wendy's Wonderful Kids	CDBG	FEMA Grant	The Plains High School Bike Path Connector	Emergency Management Agency
Assets:													
Cash and Cash Equivalents	\$ 3,897	\$ 64,576	\$ 140,940	\$ 113,274	\$ 19,556	\$ 15,704	\$ 34,182	\$ -	\$ 9,817	\$ 64,410	\$ 323,082	\$ 40,116	\$ 34,283
Cash and Cash Equivalents in Segregated Accounts	20	-	1,200	-	-	2,855	-	-	-	-	-	-	-
Receivables:													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	4,014	-	-	-	-	5,986	-	-	165,430	-	8,836	10,314
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	9,012	222	-	-	-	-	-	183
Total Assets	\$ 3,917	\$ 68,590	\$ 142,140	\$ 113,274	\$ 19,556	\$ 27,571	\$ 40,390	\$ -	\$ 9,817	\$ 229,840	\$ 323,082	\$ 48,952	\$ 44,780
Liabilities:													
Accounts Payable	\$ -	\$ -	\$ 185	\$ 4,120	\$ 3,042	\$ -	\$ 5,578	\$ -	\$ 775	\$ 4,375	\$ -	\$ -	\$ 188
Contracts Payable	-	-	-	-	-	221	-	-	-	126,737	-	1,096	4,000
Accrued Wages and Benefits	-	638	-	969	560	-	518	-	503	-	-	-	770
Matured Compensated Absences Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	-	-	-	1,006	470	-	424	-	505	-	-	-	646
Total Liabilities	-	638	185	6,095	4,072	221	6,520	-	1,783	131,112	-	1,096	5,604
Deferred Inflows of Resources:													
	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances:													
Nonspendable	-	-	-	-	-	9,012	222	-	-	-	-	-	183
Restricted	3,917	67,952	141,955	107,179	15,484	18,338	33,648	-	8,034	98,728	323,082	47,856	38,993
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	3,917	67,952	141,955	107,179	15,484	27,350	33,870	-	8,034	98,728	323,082	47,856	39,176
Total Liabilities, Deferred Inflows and Fund Balances	\$ 3,917	\$ 68,590	\$ 142,140	\$ 113,274	\$ 19,556	\$ 27,571	\$ 40,390	\$ -	\$ 9,817	\$ 229,840	\$ 323,082	\$ 48,952	\$ 44,780

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Indigent Drivers Alcohol Treatment	Probate Court Mental Illness	Juvenile Court Projects	Youth Services	Juvenile VOCA	Common Pleas Computer- ization	Law Library	HMG Project Launch	Wendy's Wonderful Kids	CDBG	FEMA Grant	The Plains High School Bike Path Connector	Emergency Management Agency
<u>Revenues:</u>													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	226	36,494	15,976	146,735	5,630	-	-	-	70,000	714,417	513,348	28,205	45,584
Charges for Services	-	-	-	-	-	37,574	2,602	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	70,245	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	20,000	-	-	-	8,600	-	-	-	22,534
<i>Total Revenue</i>	<u>226</u>	<u>36,494</u>	<u>15,976</u>	<u>146,735</u>	<u>25,630</u>	<u>37,574</u>	<u>72,847</u>	<u>-</u>	<u>78,600</u>	<u>714,417</u>	<u>513,348</u>	<u>28,205</u>	<u>68,118</u>
<u>Expenditures:</u>													
<i>Current:</i>													
<i>General Government:</i>													
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	24,482	21,308	-	-	33,195	76,133	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	81,096
Public Works	-	-	-	-	-	-	-	-	-	665,303	788,200	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	142,905	10,146	-	-	19,190	76,578	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	18,452	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debt Service:</i>													
Principal Retirement	-	-	-	-	-	104	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	41	-	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>24,482</u>	<u>21,308</u>	<u>142,905</u>	<u>10,146</u>	<u>33,340</u>	<u>76,133</u>	<u>19,190</u>	<u>76,578</u>	<u>665,303</u>	<u>788,200</u>	<u>18,452</u>	<u>81,096</u>
Excess of Revenues Over (Under) Expenditures	<u>226</u>	<u>12,012</u>	<u>(5,332)</u>	<u>3,830</u>	<u>15,484</u>	<u>4,234</u>	<u>(3,286)</u>	<u>(19,190)</u>	<u>2,022</u>	<u>49,114</u>	<u>(274,852)</u>	<u>9,753</u>	<u>(12,978)</u>
<u>Other Financing Sources (Uses):</u>													
Proceeds from Capital Leases	-	-	-	-	-	5,887	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	9,200	-	-	-	-	-	37,726
<i>Total Other Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,887</u>	<u>9,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,726</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>226</u>	<u>12,012</u>	<u>(5,332)</u>	<u>3,830</u>	<u>15,484</u>	<u>10,121</u>	<u>5,914</u>	<u>(19,190)</u>	<u>2,022</u>	<u>49,114</u>	<u>(274,852)</u>	<u>9,753</u>	<u>24,748</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>3,691</u>	<u>55,940</u>	<u>147,287</u>	<u>103,349</u>	<u>-</u>	<u>17,229</u>	<u>27,956</u>	<u>19,190</u>	<u>6,012</u>	<u>49,614</u>	<u>597,934</u>	<u>38,103</u>	<u>14,428</u>
Fund Balances (Deficits) at End of Year	<u>\$ 3,917</u>	<u>\$ 67,952</u>	<u>\$ 141,955</u>	<u>\$ 107,179</u>	<u>\$ 15,484</u>	<u>\$ 27,350</u>	<u>\$ 33,870</u>	<u>\$ -</u>	<u>\$ 8,034</u>	<u>\$ 98,728</u>	<u>\$ 323,082</u>	<u>\$ 47,856</u>	<u>\$ 39,176</u>

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	FEMA Reimbursement Grant	EMA DOJ Grant	EMA FEMA Grant	EMA Pre-disaster Mitigation Grant	EMA CERT Grant	Local Emergency Planning	Child Support Enforcement	WIA Grant	911 Emergency	LBRS Grant	911 Government Assistance	T.B. Hospital	Emergency Relief and Cleanup	Totals
<u>Assets:</u>														
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,056	\$ 274,639	\$ 313,245	\$ 813,130	\$ 109,957	\$ 672,467	\$ 1,168,576	\$ 29,357	\$ 6,074,746
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	18,461
<u>Receivables:</u>														
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	97,685	-	754,016
Sales Tax	-	-	-	-	-	-	-	-	271,073	-	-	-	-	271,073
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	279,798
Interfund	-	-	-	-	-	-	-	-	-	-	-	-	-	33,477
Intergovernmental	-	-	-	-	-	-	345,817	-	-	-	5,224	5,331	-	634,268
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	4,949
Prepaid Items	-	-	-	-	-	-	786	-	1,565	-	-	-	-	20,148
Total Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,056	\$ 621,242	\$ 313,245	\$ 1,085,768	\$ 109,957	\$ 677,691	\$ 1,271,592	\$ 29,357	\$ 8,090,936
<u>Liabilities:</u>														
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 791	\$ 10,727	\$ 4,476	\$ -	\$ -	\$ 2,348	\$ -	\$ 71,106
Contracts Payable	-	-	-	-	-	-	11,850	-	231,059	-	-	1,608	-	398,058
Accrued Wages and Benefits	-	-	-	-	-	-	9,667	-	10,220	-	-	-	-	40,656
Matured Compensated Absences Payable	-	-	-	-	-	-	-	-	1,055	-	-	-	-	1,055
Interfund Payable	-	-	-	-	-	-	151,662	146,588	-	-	-	-	-	313,816
Intergovernmental Payable	-	-	-	-	-	-	8,120	3,184	13,391	-	-	-	-	42,618
Total Liabilities	-	-	-	-	-	-	182,090	160,499	260,201	-	-	3,956	-	867,309
<u>Deferred Inflows of Resources:</u>														
	-	-	-	-	-	-	335,050	-	-	-	-	103,016	-	1,133,768
<u>Fund Balances:</u>														
Nonspendable	-	-	-	-	-	-	786	-	1,565	-	-	-	-	243,010
Restricted	-	-	-	-	-	11,056	103,316	152,746	824,002	109,957	677,691	1,164,620	29,357	5,828,789
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-	15,815
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-	2,389
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-	(144)
Total Fund Balances (Deficits)	-	-	-	-	-	11,056	104,102	152,746	825,567	109,957	677,691	1,164,620	29,357	6,089,859
Total Liabilities, Deferred Inflows and Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,056	\$ 621,242	\$ 313,245	\$ 1,085,768	\$ 109,957	\$ 677,691	\$ 1,271,592	\$ 29,357	\$ 8,090,936

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	FEMA Reimbursement Grant	EMA DOJ Grant	EMA FEMA Grant	EMA Pre-disaster Mitigation Grant	EMA CERT Grant	Local Emergency Planning	Child Support Enforcement	WIA Grant	911 Emergency	LBRS Grant	911 Government Assistance	T.B. Hospital	Emergency Relief and Cleanup	Totals
<u>Revenues:</u>														
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,193	\$ -	\$ 842,486
Sales Tax	-	-	-	-	-	-	-	-	1,674,292	-	-	-	-	1,674,292
Intergovernmental	-	-	-	-	-	14,822	1,364,877	966,047	-	-	106,793	16,484	-	4,576,970
Charges for Services	-	-	-	-	-	-	128,199	-	-	-	-	-	-	1,507,493
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	175,536
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	98,390
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	1,399
Other Revenues	-	-	-	-	-	-	-	-	59,675	-	-	-	20,929	259,066
<i>Total Revenue</i>	-	-	-	-	-	14,822	1,493,076	966,047	1,733,967	-	106,793	169,677	20,929	9,135,632
<u>Expenditures:</u>														
<i>Current:</i>														
<i>General Government:</i>														
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	966,007
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-	241,440
Public Safety	4,729	7,863	1,142	6,500	650	15,064	-	-	1,746,955	-	130,085	-	-	2,495,094
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	400	1,560,215
Health	-	-	-	-	-	-	-	-	-	-	-	99,211	-	343,110
Human Services	-	-	-	-	-	-	1,909,663	783,842	-	-	-	-	-	3,908,228
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	22,926
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	7,518
<i>Debt Service:</i>														
Principal Retirement	-	-	-	-	-	-	-	-	66,887	-	-	-	-	66,991
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	7,911	-	-	-	-	7,952
<i>Total Expenditures</i>	4,729	7,863	1,142	6,500	650	15,064	1,909,663	783,842	1,821,753	-	130,085	99,211	400	9,619,481
Excess of Revenues Over (Under) Expenditures	(4,729)	(7,863)	(1,142)	(6,500)	(650)	(242)	(416,587)	182,205	(87,786)	-	(23,292)	70,466	20,529	(483,849)
<u>Other Financing Sources (Uses):</u>														
Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	5,887
Transfers - In	-	-	-	-	-	-	324,000	-	-	-	-	-	-	413,426
<i>Total Other Sources (Uses)</i>	-	-	-	-	-	-	324,000	-	-	-	-	-	-	419,313
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(4,729)	(7,863)	(1,142)	(6,500)	(650)	(242)	(92,587)	182,205	(87,786)	-	(23,292)	70,466	20,529	(64,536)
Fund Balances (Deficits) at Beginning of Year, As Restated	4,729	7,863	1,142	6,500	650	11,298	196,689	(29,459)	913,353	109,957	700,983	1,094,154	8,828	6,154,395
Fund Balances (Deficits) at End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,056	\$ 104,102	\$ 152,746	\$ 825,567	\$ 109,957	\$ 677,691	\$ 1,164,620	\$ 29,357	\$ 6,089,859

ATHENS COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Debt Service Funds**

December 31, 2015

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	EMA Truck Bond Retirement	Equipment Loan Retirement	Engineer Equipment Bond Retirement	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	Totals
Assets:										
Cash and Cash Equivalents	\$ 6,429	\$ -	\$ 6,208	\$ -	\$ 140	\$ -	\$ -	\$ 710	\$ 21,507	\$ 34,994
<i>Total Assets</i>	<u>\$ 6,429</u>	<u>\$ -</u>	<u>\$ 6,208</u>	<u>\$ -</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 710</u>	<u>\$ 21,507</u>	<u>\$ 34,994</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>-</u>	<u>-</u>	<u>-</u>	<u>506</u>	<u>21,108</u>	<u>27,561</u>
Fund Balances:										
Restricted	4,057	-	2,633	-	140	-	-	204	399	7,433
<i>Total Fund Balances (Deficits)</i>	<u>4,057</u>	<u>-</u>	<u>2,633</u>	<u>-</u>	<u>140</u>	<u>-</u>	<u>-</u>	<u>204</u>	<u>399</u>	<u>7,433</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 6,429</u>	<u>\$ -</u>	<u>\$ 6,208</u>	<u>\$ -</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 710</u>	<u>\$ 21,507</u>	<u>\$ 34,994</u>

ATHENS COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds**

For the Year Ended December 31, 2015

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	EMA Truck Bond Retirement	Equipment Loan Retirement	Engineer Equipment Bond Retirement	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	Totals
Revenues:										
Interest	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 4
<i>Total Revenue</i>	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>4</u>
Expenditures:										
<i>Debt Service:</i>										
Principal Retirement	-	103,077	-	43,000	-	4,096	32,205	-	-	182,378
Interest and Fiscal Charges	-	5,652	-	25,377	-	263	8,342	-	-	39,634
<i>Total Expenditures</i>	<u>-</u>	<u>108,729</u>	<u>-</u>	<u>68,377</u>	<u>-</u>	<u>4,359</u>	<u>40,547</u>	<u>-</u>	<u>-</u>	<u>222,012</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(108,729)</u>	<u>2</u>	<u>(68,377)</u>	<u>-</u>	<u>(4,359)</u>	<u>(40,547)</u>	<u>1</u>	<u>1</u>	<u>(222,008)</u>
Other Financing Sources (Uses):										
Transfers - In	-	108,729	-	68,377	-	4,359	40,547	-	-	222,012
<i>Total Other Sources (Uses)</i>	<u>-</u>	<u>108,729</u>	<u>-</u>	<u>68,377</u>	<u>-</u>	<u>4,359</u>	<u>40,547</u>	<u>-</u>	<u>-</u>	<u>222,012</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>4</u>
Fund Balances (Deficits) at Beginning of Year	4,057	-	2,631	-	140	-	-	203	398	7,429
Fund Balances (Deficits) at End of Year	<u>\$ 4,057</u>	<u>\$ -</u>	<u>\$ 2,633</u>	<u>\$ -</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 204</u>	<u>\$ 399</u>	<u>\$ 7,433</u>

ATHENS COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds**

December 31, 2015

	County Home Improvement	Dog Shelter Construction	Issue I Projects	Beacon Capital Improvement	Capital Projects	Children Services Capital Projects	Totals
Assets:							
Cash and Cash Equivalents	\$ 809	\$ 492	\$ -	\$ 1,353,136	\$ 26,805	\$ 2,117,869	\$ 3,499,111
<i>Total Assets</i>	<u>\$ 809</u>	<u>\$ 492</u>	<u>\$ -</u>	<u>\$ 1,353,136</u>	<u>\$ 26,805</u>	<u>\$ 2,117,869</u>	<u>\$ 3,499,111</u>
Fund Balances:							
Committed	809	492	-	-	26,805	-	28,106
Assigned	-	-	-	1,353,136	-	2,117,869	3,471,005
<i>Total Fund Balances (Deficits)</i>	<u>809</u>	<u>492</u>	<u>-</u>	<u>1,353,136</u>	<u>26,805</u>	<u>2,117,869</u>	<u>3,499,111</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 809</u>	<u>\$ 492</u>	<u>\$ -</u>	<u>\$ 1,353,136</u>	<u>\$ 26,805</u>	<u>\$ 2,117,869</u>	<u>\$ 3,499,111</u>

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2015

	County Home Improvement	Dog Shelter Construction	Issue I Projects	Beacon Capital Improvement	Capital Projects	Children Services Capital Projects	Totals
Revenues:							
Intergovernmental	\$ -	\$ -	\$ 379,294	\$ -	\$ -	\$ -	\$ 379,294
<i>Total Revenue</i>	<u>-</u>	<u>-</u>	<u>379,294</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>379,294</u>
Expenditures:							
Capital Outlay	-	-	379,294	9,010	-	1,200	389,504
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>379,294</u>	<u>9,010</u>	<u>-</u>	<u>1,200</u>	<u>389,504</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	(9,010)	-	(1,200)	(10,210)
Other Financing Sources (Uses):							
Transfers - In	-	-	-	500,000	-	-	500,000
<i>Total Other Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	490,990	-	(1,200)	489,790
Fund Balance (Deficits) at Beginning of Year	809	492	-	862,146	26,805	2,119,069	3,009,321
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$ 809</u>	<u>\$ 492</u>	<u>\$ -</u>	<u>\$ 1,353,136</u>	<u>\$ 26,805</u>	<u>\$ 2,117,869</u>	<u>\$ 3,499,111</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2015

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Property Taxes	\$ 1,974,114	\$ 1,974,114	\$ 2,082,642	\$ 108,528
Sales Tax	6,000,000	6,000,000	6,667,840	667,840
Intergovernmental	1,865,639	1,868,447	2,131,682	263,235
Charges for Services	1,623,020	1,598,265	1,847,397	249,132
Licenses and Permits	3,200	3,200	3,245	45
Fines and Forfeitures	153,000	153,000	149,678	(3,322)
Interest	145,250	145,250	252,050	106,800
Other	485,192	483,975	506,651	22,676
Total Revenue	12,249,415	12,226,251	13,641,185	1,414,934
Expenditures:				
<i>Current:</i>				
General Government - Legislative and Executive				
Board of County Commissioners				
Salary and Wages	305,349	307,609	307,609	-
Fringe Benefits	10,300	10,300	10,001	299
Contractual Services	55,250	53,600	36,451	17,149
Supplies and Materials	12,500	12,500	5,198	7,302
Other	80,400	164,542	123,870	40,672
Total Board of County Commissioners	463,799	548,551	483,129	65,422
County Auditor				
Salary and Wages	270,170	270,170	270,079	91
Supplies and Materials	5,275	5,224	5,223	1
Other	23,370	21,537	21,471	66
Total County Auditor	298,815	296,931	296,773	158
Treasurer				
Salary and Wages	135,637	135,637	130,956	4,681
Contractual Services	8,950	8,950	8,253	697
Supplies and Materials	1,500	1,500	1,488	12
Capital Outlay and Equipment	1,500	6,000	6,000	-
Other	17,600	14,100	10,436	3,664
Total Treasurer	165,187	166,187	157,133	9,054
Prosecuting Attorney				
Salary and Wages	796,168	796,168	796,092	76
Supplies and Materials	6,500	6,500	6,500	-
Other	74,630	74,631	74,219	412
Total Prosecuting Attorney	877,298	877,299	876,811	488
Board of Revision				
Supplies and Materials	516	500	-	500
Total Board of Revision	516	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, 2015

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
Bureau of Inspection				
Examination	73,500	73,500	73,135	365
Total Bureau of Inspection	73,500	73,500	73,135	365
Settlement Fees				
Other Expenses	61,000	40,733	35,707	5,026
Total Settlement Fees	61,000	40,733	35,707	5,026
County Planning Commission				
Other Expenses	4,500	4,500	4,492	8
Total County Planning Commission	4,500	4,500	4,492	8
Data Processing				
Salary and Wages	49,275	61,131	61,087	44
Contractual Services	57,842	55,960	55,960	-
Supplies and Materials	9,000	9,000	9,000	-
Capital Outlay and Equipment	3,500	3,500	3,500	-
Other Expenses	1,500	-	-	-
Total Data Processing	121,117	129,591	129,547	44
Board of Elections				
Salary and Wages	359,924	352,091	352,091	-
Contractual Services	105,500	108,034	108,034	-
Supplies and Materials	12,000	31,667	31,428	239
Capital Outlay and Equipment	10,000	7,778	7,778	-
Other	39,000	26,854	26,854	-
Total Board of Elections	526,424	526,424	526,185	239
Recorder				
General Office				
Salary and Wages	126,238	128,965	126,962	2,003
Contractual Services	88,611	77,386	75,240	2,146
Supplies and Materials	1,846	1,846	1,421	425
Other	4,058	3,871	2,765	1,106
Total General Office	220,753	212,068	206,388	5,680
Microfilm				
Salary and Wages	42,788	42,788	42,788	-
Contractual Services	3,500	3,500	3,239	261
Supplies and Materials	1,000	1,000	385	615
Total Microfilm	47,288	47,288	46,412	876
Total Recorder	268,041	259,356	252,800	6,556

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, 2015

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
Records Center				
Contractual Services	12,700	6,003	5,100	903
Supplies and Materials	2,700	2,700	2,442	258
Capital Outlay and Equipment	600	600	541	59
Other	1,600	1,600	672	928
Total Records Center	17,600	10,903	8,755	2,148
County Commissioners - Other				
Contractual Services	140,000	140,000	138,668	1,332
Capital Outlay and Equipment	46,013	46,013	46,013	-
Total County Commissioners - Other	186,013	186,013	184,681	1,332
Buildings and Grounds				
Salary and Wages	170,000	187,843	187,842	1
Contractual Services	282,500	271,902	267,139	4,763
Supplies and Materials	51,000	49,607	46,331	3,276
Capital Outlay and Equipment	35,000	16,000	13,023	2,977
Other	23,700	26,332	23,585	2,747
Total Buildings and Grounds	562,200	551,684	537,920	13,764
Fringe-Insurances				
Fringe Benefits	1,933,871	1,959,345	1,941,558	17,787
Other	6,725	6,725	1,204	5,521
Total Fringe-Insurances	1,940,596	1,966,070	1,942,762	23,308
Unanticipated Emergencies				
Contractual Services	291,000	285,900	221,919	63,981
Other	121,135	62,077	60,000	2,077
Total Unanticipated Emergencies	412,135	347,977	281,919	66,058
Total General Government - Legislative and Executive	5,978,741	5,986,219	5,791,749	194,470
General Government - Judicial				
Court of Appeals				
Contractual Services	850	736	736	-
Supplies and Materials	1,160	1,894	1,776	118
Capital Outlay and Equipment	8,269	7,650	6,405	1,245
Total Court of Appeals	10,279	10,280	8,917	1,363
Common Pleas Court				
Salary and Wages	351,400	391,472	390,548	924
Contractual Services	117,700	117,503	110,018	7,485
Supplies and Materials	7,500	7,409	6,911	498
Capital Outlay and Equipment	4,500	4,500	4,497	3
Other	7,500	9,642	9,640	2
Total Common Pleas Court	488,600	530,526	521,614	8,912

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, 2015

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Expenditures: (continued)				
General Government - Judicial (continued)				
Juvenile Court				
Salary and Wages	376,000	380,000	364,093	15,907
Contractual Services	3,900	3,900	2,887	1,013
Supplies and Materials	7,000	7,000	4,831	2,169
Other	76,000	70,000	67,089	2,911
Total Juvenile Court	462,900	460,900	438,900	22,000
Probate Court				
Salary and Wages	90,656	86,656	82,685	3,971
Contractual Services	35,100	30,612	29,714	898
Supplies and Materials	3,200	3,200	2,932	268
Other	5,500	7,500	7,028	472
Total Probate Court	134,456	127,968	122,359	5,609
Clerk of Courts				
Salary and Wages	170,875	170,875	169,985	890
Total Clerk of Courts	170,875	170,875	169,985	890
Municipal Court				
Salary and Wages	98,353	101,353	88,575	12,778
Contractual Services	64,203	68,203	65,440	2,763
Total Municipal Court	162,556	169,556	154,015	15,541
County Commissioners - Other				
Contractual Services	600,988	604,988	583,788	21,200
Total County Commissioners - Other	600,988	604,988	583,788	21,200
Total General Government - Judicial	2,030,654	2,075,093	1,999,578	75,515
Public Safety				
Board of County Commissioners				
Contractual Services	10,000	26,255	26,251	4
Total Board of County Commissioners	10,000	26,255	26,251	4
Coroner				
Salary and Wages	64,065	66,343	66,132	211
Contractual Services	100,000	100,000	65,719	34,281
Supplies and Materials	2,250	2,250	595	1,655
Other	6,000	3,722	1,005	2,717
Total Coroner	172,315	172,315	133,451	38,864

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, 2015

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Expenditures: (continued)				
Public Safety (continued)				
Sheriff				
Salary and Wages	1,430,666	1,433,336	1,424,095	9,241
Fringe Benefits	-	19,141	16,417	2,724
Contractual Services	100,500	127,653	127,634	19
Supplies and Materials	186,000	132,032	131,112	920
Capital Outlay and Equipment	20,000	38,895	37,514	1,381
Other	52,832	47,764	47,764	-
Total Sheriff	<u>1,789,998</u>	<u>1,798,821</u>	<u>1,784,536</u>	<u>14,285</u>
County Commissioners - Other				
Contractual Services	1,600,000	1,600,000	1,434,749	165,251
Capital Outlay and Equipment	133,987	133,987	120,853	13,134
Total County Commissioners - Other	<u>1,733,987</u>	<u>1,733,987</u>	<u>1,555,602</u>	<u>178,385</u>
Law Enforcement PERS				
Fringe Benefits	255,815	255,815	251,868	3,947
Total Law Enforcement PERS	<u>255,815</u>	<u>255,815</u>	<u>251,868</u>	<u>3,947</u>
Total Public Safety	<u>3,962,115</u>	<u>3,987,193</u>	<u>3,751,708</u>	<u>235,485</u>
Public Works				
County Planner				
Other	-	46,480	46,480	-
Total County Planner	<u>-</u>	<u>46,480</u>	<u>46,480</u>	<u>-</u>
Total Public Works	<u>-</u>	<u>46,480</u>	<u>46,480</u>	<u>-</u>
Health				
Vital Statistics				
Other	1,000	1,000	867	133
Total Vital Statistics	<u>1,000</u>	<u>1,000</u>	<u>867</u>	<u>133</u>
Agriculture				
Other	210,535	220,735	220,735	-
Total Agriculture	<u>210,535</u>	<u>220,735</u>	<u>220,735</u>	<u>-</u>
Other Health				
Other	97,540	97,540	60,122	37,418
Total Other Health	<u>97,540</u>	<u>97,540</u>	<u>60,122</u>	<u>37,418</u>
County Commissioners - Other				
Contractual Services	75,000	78,500	72,567	5,933
Total County Commissioners - Other	<u>75,000</u>	<u>78,500</u>	<u>72,567</u>	<u>5,933</u>
Total Health	<u>384,075</u>	<u>397,775</u>	<u>354,291</u>	<u>43,484</u>

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, 2015

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Expenditures: (continued)				
Human Services				
Soldier Relief				
Salary and Wages	113,150	109,734	109,581	153
Supplies and Materials	4,790	9,590	9,590	-
Capital Outlay and Equipment	2,000	67	67	-
Other	333,206	339,310	339,035	275
Total Soldier Relief	<u>453,146</u>	<u>458,701</u>	<u>458,273</u>	<u>428</u>
Memorial Day Expense				
Supplies and Materials	33,000	33,000	23,931	9,069
Total Memorial Day Expense	<u>33,000</u>	<u>33,000</u>	<u>23,931</u>	<u>9,069</u>
Total Human Services	<u>486,146</u>	<u>491,701</u>	<u>482,204</u>	<u>9,497</u>
Conservation & Recreation				
Board of County Commissioners				
Other	5,700	5,700	3,205	2,495
Total Board of County Commissioners	<u>5,700</u>	<u>5,700</u>	<u>3,205</u>	<u>2,495</u>
Total Conservation & Recreation	<u>5,700</u>	<u>5,700</u>	<u>3,205</u>	<u>2,495</u>
Total Expenditures	<u>12,847,431</u>	<u>12,990,161</u>	<u>12,429,215</u>	<u>560,946</u>
Excess of Revenues Over (Under) Expenditures	<u>(598,016)</u>	<u>(763,910)</u>	<u>1,211,970</u>	<u>1,975,880</u>
Other Financing Sources (Uses):				
Sale of Capital Assets	-	-	1,091	1,091
Advances - In	23,187	29,187	88,668	59,481
Advances - Out	(10,000)	(75,665)	(375,665)	(300,000)
Transfers - Out	(741,362)	(717,798)	(705,896)	11,902
Total Other Financing Sources (Uses)	<u>(728,175)</u>	<u>(764,276)</u>	<u>(991,802)</u>	<u>(227,526)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(1,326,191)</u>	<u>(1,528,186)</u>	<u>220,168</u>	<u>1,748,354</u>
Fund Balances (Deficit) at Beginning of Year	1,494,508	1,494,508	1,494,508	-
Prior Year Encumbrances Appropriated	32,034	32,034	32,034	-
Fund Balances (Deficit) at End of Year	<u>\$ 200,351</u>	<u>\$ (1,644)</u>	<u>\$ 1,746,710</u>	<u>\$ 1,748,354</u>

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, 2015**

Job and Family Services Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 8,366,000	\$ 8,310,426	\$ 7,928,664	\$ (381,762)
Other	150,000	133,410	112,808	(20,602)
Total Revenue	8,516,000	8,443,836	8,041,472	(402,364)
Expenditures:				
<i>Current:</i>				
Human Services				
Administration				
Salary and Wages	3,005,520	3,005,520	2,965,862	39,658
Fringe Benefits	2,348,377	2,393,377	2,061,832	331,545
Contractual Services	250,000	194,426	159,886	34,540
Supplies and Materials	100,000	130,000	127,357	2,643
Capital Outlay and Equipment	50,000	50,000	31,920	18,080
Other	1,255,200	1,564,641	1,261,273	303,368
Total Administration	7,009,097	7,337,964	6,608,130	729,834
Social Services				
Contractual Services	1,600,000	1,600,000	1,599,333	667
Total Social Services	1,600,000	1,600,000	1,599,333	667
Total Expenditures	8,609,097	8,937,964	8,207,463	730,501
Excess of Revenues Over (Under) Expenditures	(93,097)	(494,128)	(165,991)	328,137
Other Financing Sources (Uses):				
Sale of Capital Assets	-	-	300	300
Transfers - In	120,000	134,531	107,361	(27,170)
Total Other Financing Sources (Uses)	120,000	134,531	107,661	(26,870)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	26,903	(359,597)	(58,330)	301,267
Fund Balances (Deficit) at Beginning of Year	1,099,529	1,099,529	1,099,529	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,126,432	\$ 739,932	\$ 1,041,199	\$ 301,267

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, 2015**

Road (MVG) Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 4,186,000	\$ 4,186,000	\$ 4,145,087	\$ (40,913)
Fines and Forfeitures	50,000	50,000	53,346	3,346
Interest	1,000	1,000	722	(278)
Other	13,000	824,393	1,139,534	315,141
Total Revenue	4,250,000	5,061,393	5,338,689	277,296
Expenditures:				
<i>Current:</i>				
Public Works				
County Engineer				
Salary and Wages	258,500	278,500	272,804	5,696
Fringe Benefits	148,000	155,250	152,242	3,008
Contractual Services	52,000	62,000	58,821	3,179
Supplies and Materials	282,000	206,000	203,146	2,854
Capital Outlay and Equipment	65,458	75,458	75,018	440
Other	194,600	118,600	99,795	18,805
Total County Engineer	1,000,558	895,808	861,826	33,982
Road				
Salary and Wages	1,080,000	1,130,000	1,079,525	50,475
Fringe Benefits	539,490	533,240	527,372	5,868
Supplies and Materials	765,000	1,460,000	1,441,622	18,378
Capital Outlay and Equipment	145,000	225,000	203,587	21,413
Other	339,442	419,442	399,448	19,994
Total Road	2,868,932	3,767,682	3,651,554	116,128
Bridge				
Contractual Services	211,000	1,052,600	1,051,840	760
Supplies and Materials	145,000	144,400	78,145	66,255
Capital Outlay and Equipment	10,000	10,000	4,874	5,126
Other	15,000	15,000	14,317	683
Total Bridge	381,000	1,222,000	1,149,176	72,824
Total Public Works	4,250,490	5,885,490	5,662,556	222,934
Total Expenditures	4,250,490	5,885,490	5,662,556	222,934
Excess of Revenues Over (Under) Expenditures	(490)	(824,097)	(323,867)	500,230
Other Financing Sources (Uses):				
Sale of Capital Assets	-	20,030	20,030	-
Advances - In	-	-	59,331	59,331
Advances - Out	-	(59,331)	(459,331)	(400,000)
Transfers - Out	-	(41,706)	(41,706)	-
Total Other Financing Sources (Uses)	-	(81,007)	(421,676)	(340,669)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(490)	(905,104)	(745,543)	159,561
Fund Balances (Deficit) at Beginning of Year	926,593	926,593	926,593	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 926,103	\$ 21,489	\$ 181,050	\$ 159,561

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, 2015

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
	Children Services Fund			
Revenues:				
Property Taxes	\$ 3,263,201	\$ 3,263,201	\$ 3,425,549	\$ 162,348
Intergovernmental	3,604,303	3,604,303	3,534,139	(70,164)
Charges for Services	160,000	160,000	48,985	(111,015)
Other	114,500	66,531	241,098	174,567
Total Revenue	7,142,004	7,094,035	7,249,771	155,736
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	3,061,135	3,057,510	2,912,162	145,348
Fringe Benefits	1,468,089	1,464,104	1,407,166	56,938
Contractual Services	2,090,100	2,203,205	1,964,111	239,094
Supplies and Materials	61,000	58,365	44,067	14,298
Capital Outlay and Equipment	106,156	63,656	24,198	39,458
Other	1,389,801	1,512,039	1,374,056	137,983
Total Expenditures	8,176,281	8,358,879	7,725,760	633,119
Excess of Revenues Over (Under) Expenditures	(1,034,277)	(1,264,844)	(475,989)	788,855
Other Financing Sources (Uses):				
Advances - In	-	-	14,000	14,000
Transfers - Out	(400,000)	(256,395)	-	256,395
Total Other Financing Sources (Uses)	(400,000)	(256,395)	14,000	270,395
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,434,277)	(1,521,239)	(461,989)	1,059,250
Fund Balances (Deficit) at Beginning of Year	2,154,901	2,154,901	2,154,901	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 720,624	\$ 633,662	\$ 1,692,912	\$ 1,059,250

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, 2015

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
	ACBDD (Beacon School) Fund			
Revenues:				
Property Taxes	\$ 5,749,363	\$ 5,749,363	\$ 6,146,897	\$ 397,534
Intergovernmental	3,562,615	4,344,788	3,956,895	(387,893)
Charges for Services	67,163	67,163	17,722	(49,441)
Other	899,273	123,613	462,301	338,688
Total Revenue	10,278,414	10,284,927	10,583,815	298,888
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	3,576,656	3,628,196	3,387,468	240,728
Fringe Benefits	1,723,767	1,755,777	1,538,712	217,065
Contractual Services	1,524,502	1,617,002	1,244,972	372,030
Supplies and Materials	185,000	187,000	159,255	27,745
Capital Outlay and Equipment	14,000	144,000	120,306	23,694
Other	3,322,305	3,371,813	3,049,128	322,685
Total Expenditures	10,346,230	10,703,788	9,499,841	1,203,947
Excess of Revenues Over (Under) Expenditures	(67,816)	(418,861)	1,083,974	1,502,835
Other Financing Sources (Uses):				
Transfers - Out	-	(500,000)	(500,000)	-
Total Other Financing Sources (Uses)	-	(500,000)	(500,000)	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(67,816)	(918,861)	583,974	1,502,835
Fund Balances (Deficit) at Beginning of Year, As Restated (See Note 5)	1,639,821	1,639,821	1,639,821	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,572,005	\$ 720,960	\$ 2,223,795	\$ 1,502,835

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, 2015

	Ambulance Service Fund		Actual	Variance with Final Budget Positive (Negative)
	Budgeted			
	Original	Final		
Revenues:				
Property Taxes	\$ 1,833,566	\$ 1,833,566	\$ 1,961,913	\$ 128,347
Intergovernmental	224,411	224,411	194,034	(30,377)
Charges for Services	1,553,143	1,553,143	1,596,290	43,147
Other	-	-	43,893	43,893
Total Revenue	3,611,120	3,611,120	3,796,130	185,010
Expenditures:				
<i>Current:</i>				
Health				
Salary and Wages	1,938,857	1,939,813	1,917,468	22,345
Fringe Benefits	713,047	760,511	754,814	5,697
Contractual Services	322,452	302,273	250,989	51,284
Supplies and Materials	199,000	220,230	199,814	20,416
Capital Outlay and Equipment	502,000	435,323	353,286	82,037
Other	200,000	217,206	171,532	45,674
Total Expenditures	3,875,356	3,875,356	3,647,903	227,453
Excess of Revenues Over (Under) Expenditures	(264,236)	(264,236)	148,227	412,463
Fund Balances (Deficit) at Beginning of Year	1,094,325	1,094,325	1,094,325	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 830,089</u>	<u>\$ 830,089</u>	<u>\$ 1,242,552</u>	<u>\$ 412,463</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Capital Projects Fund
For the Year Ended December 31, 2015

	Capital Improvements			
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital Outlay	609,995	705,336	649,616	55,720
Total Expenditures	609,995	705,336	649,616	55,720
Excess of Revenues Over (Under) Expenditures	(609,995)	(705,336)	(649,616)	55,720
Other Financing Sources (Uses):				
Advances - In	1,000,000	1,000,000	700,000	(300,000)
Total Other Financing Sources (Uses)	1,000,000	1,000,000	700,000	(300,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	390,005	294,664	50,384	(244,280)
Fund Balances (Deficit) at Beginning of Year	64,995	64,995	64,995	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 455,000</u>	<u>\$ 359,659</u>	<u>\$ 115,379</u>	<u>\$ (244,280)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

Dog and Kennel Fund				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges For Services	\$ 25,000	\$ 25,000	\$ 34,208	\$ 9,208
Licenses and Permits	160,000	160,000	169,331	9,331
Fines and Forfeitures	16,800	16,800	17,764	964
Other	7,500	7,500	7,130	(370)
Total Revenue	209,300	209,300	228,433	19,133
Expenditures:				
<i>Current:</i>				
Health				
Salary and Wages	115,000	116,300	115,929	371
Fringe Benefits	51,650	52,052	50,874	1,178
Contractual Services	1,123	1,123	1,093	30
Supplies and Materials	11,500	24,500	20,868	3,632
Other	47,050	45,250	44,778	472
Total Expenditures	226,323	239,225	233,542	5,683
Excess of Revenues Over (Under) Expenditure:	(17,023)	(29,925)	(5,109)	24,816
Other Financing Sources (Uses):				
Advances - In	-	6,000	6,000	-
Advances - Out	-	(6,000)	(6,000)	-
Total Other Financing Sources (Uses)	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(17,023)	(29,925)	(5,109)	24,816
Fund Balances (Deficit) at Beginning of Year	34,998	34,998	34,998	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 17,975	\$ 5,073	\$ 29,889	\$ 24,816

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, 2015

Senior Citizens Levy Fund				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 655,158	\$ 655,158	\$ 689,292	\$ 34,134
Intergovernmental	79,418	79,418	81,155	1,737
Total Revenue	734,576	734,576	770,447	35,871
Expenditures:				
<i>Current:</i>				
Human Services				
Senior Citizens				
Contractual Services	740,000	577,000	532,732	44,268
Other	14,000	14,000	12,312	1,688
Total Senior Citizens	754,000	591,000	545,044	45,956
Meals on Wheels				
Contractual Services	-	235,971	235,971	-
Other	6,000	7,002	6,937	65
Total Meals on Wheels	6,000	242,973	242,908	65
Total Expenditures	760,000	833,973	787,952	46,021
Excess of Revenues Over (Under) Expenditure:	(25,424)	(99,397)	(17,505)	81,892
Fund Balances (Deficit) at Beginning of Year	101,187	101,187	101,187	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 75,763	\$ 1,790	\$ 83,682	\$ 81,892

Bikeway Maintenance Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Other	\$ -	\$ -	\$ 275	\$ 275
Total Revenue	-	-	275	275
Expenditures:				
<i>Current:</i>				
Conservation and Recreation				
Other	2,500	6,500	4,474	2,026
Total Expenditures	2,500	6,500	4,474	2,026
Excess of Revenues Over (Under) Expenditure:	(2,500)	(6,500)	(4,199)	2,301
Fund Balances (Deficit) at Beginning of Year	7,242	7,242	7,242	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,742	\$ 742	\$ 3,043	\$ 2,301

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, 2015**

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
	Insurance Reimbursements Fund			
Revenues:				
Other	\$ -	\$ 18,420	\$ 21,757	\$ 3,337
Total Revenue	-	18,420	21,757	3,337
Expenditures:				
Current:				
General Government-Legislative and Executive Capital Outlay and Equipment	-	18,420	18,420	-
Total Expenditures	-	18,420	18,420	-
Excess of Revenues Over (Under) Expenditures	-	-	3,337	3,337
Fund Balances (Deficit) at Beginning of Year	4,501	4,501	4,501	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,501	\$ 4,501	\$ 7,838	\$ 3,337

CD Revolving Loan Fund

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
	CD Revolving Loan Fund			
Revenues:				
Interest	\$ -	\$ -	\$ 1,409	\$ 1,409
Total Revenue	-	-	1,409	1,409
Expenditures:				
Current:				
Economic Development and Assistance Contract Services	10,000	10,000	7,518	2,482
Total Expenditures	10,000	10,000	7,518	2,482
Excess of Revenues Over (Under) Expenditure:	(10,000)	(10,000)	(6,109)	3,891
Other Financing Sources (Uses):				
Loan Paybacks	-	-	36,452	36,452
Total Other Financing Sources (Uses)	-	-	36,452	36,452
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(10,000)	(10,000)	30,343	40,343
Fund Balances (Deficit) at Beginning of Year	287,739	287,739	287,739	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 277,739	\$ 277,739	\$ 318,082	\$ 40,343

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, 2015**

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
	Litter Control Fund			
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:	-	-	-	-
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			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
	Health Ohio Grant Fund			
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	\$ -

State License Spay and Neuter Fund

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
	State License Spay and Neuter Fund			
Revenue:				
Intergovernmental	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Total Revenue	2,000	2,000	2,000	-
Expenditures:				
Current:				
Health Other	-	2,700	2,020	680
Total Expenditures	-	2,700	2,020	680
Excess of Revenues Over (Under) Expenditure:	2,000	(700)	(20)	680
Fund Balances (Deficit) at Beginning of Year	700	700	700	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,700	\$ -	\$ 680	\$ 680

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, 2015

	Real Estate Assessment Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Charges for Services	\$ 772,000	\$ 772,000	\$ 814,097	\$ 42,097
Other	-	-	13	13
Total Revenue	772,000	772,000	814,110	42,110
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	290,000	307,784	302,350	5,434
Fringe Benefits	139,835	139,835	137,872	1,963
Contractual Services	366,500	365,825	288,890	76,935
Supplies and Materials	5,000	5,000	428	4,572
Capital Outlay and Equipment	17,505	17,500	3,930	13,570
Other	19,000	19,675	18,650	1,025
Total Expenditures	837,840	855,619	752,120	103,499
Excess of Revenues Over (Under) Expenditure:	(65,840)	(83,619)	61,990	145,609
Fund Balances (Deficit) at Beginning of Year	672,813	672,813	672,813	-
Prior Year Encumbrances Appropriated	2,505	2,505	2,505	-
Fund Balances (Deficit) at End of Year	<u>\$ 609,478</u>	<u>\$ 591,699</u>	<u>\$ 737,308</u>	<u>\$ 145,609</u>

GIS Fund

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
	Revenues:			
Charges for Services	\$ 120,137	\$ 120,137	\$ 109,480	\$ (10,657)
Other	500	500	51	(449)
Total Revenue	120,637	120,637	109,531	(11,106)
Expenditures:				
<i>Current:</i>				
Public Works				
Salary and Wages	77,510	66,811	65,626	1,185
Fringe Benefits	30,821	30,821	28,862	1,959
Contractual Services	10,000	11,429	11,429	-
Supplies and Materials	500	500	181	319
Other	1,000	1,000	260	740
Total Expenditures	119,831	110,561	106,358	4,203
Excess of Revenues Over (Under) Expenditure:	806	10,076	3,173	(6,903)
Fund Balances (Deficit) at Beginning of Year	3,693	3,693	3,693	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 4,499</u>	<u>\$ 13,769</u>	<u>\$ 6,866</u>	<u>\$ (6,903)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Help America Vote Act Grant Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$ 2,500	\$ 2,500	\$ -	\$ (2,500)
Total Revenue	2,500	2,500	-	(2,500)
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	2,500	2,380	-	2,380
Total Expenditures	2,500	2,380	-	2,380
Excess of Revenues Over (Under) Expenditure:	-	120	-	(120)
Fund Balances (Deficit) at Beginning of Year	2,380	2,380	2,380	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 2,380</u>	<u>\$ 2,500</u>	<u>\$ 2,380</u>	<u>\$ (120)</u>

DRETAC Prosecutor Fund

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
	Revenues:			
Charges for Services	\$ 74,350	\$ 74,350	\$ 88,278	\$ 13,928
Other	-	-	1,738	1,738
Total Revenues	74,350	74,350	90,016	15,666
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	75,000	75,000	74,374	626
Fringe Benefits	12,810	12,610	12,190	420
Supplies and Materials	500	-	-	-
Capital Outlay and Equipment	500	-	-	-
Other	5,500	10,700	10,539	161
Total Expenditures	94,310	98,310	97,103	1,207
Excess of Revenues Over (Under) Expenditure:	(19,960)	(23,960)	(7,087)	16,873
Fund Balances (Deficit) at Beginning of Year	81,904	81,904	81,904	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 61,944</u>	<u>\$ 57,944</u>	<u>\$ 74,817</u>	<u>\$ 16,873</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Diversions - Prosecuting Attorney Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Charges for Services	\$ 50,000	\$ 50,000	\$ 75,155	\$ 25,155
Other	70,000	70,000	61,534	(8,466)
Total Revenue	120,000	120,000	136,689	16,689
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	165,000	165,000	163,556	1,444
Fringe Benefits	33,400	42,400	27,748	14,652
Other	10,000	1,000	97	903
Total Expenditures	208,400	208,400	191,401	16,999
Excess of Revenues Over (Under) Expenditure:	(88,400)	(88,400)	(54,712)	33,688
Fund Balances (Deficit) at Beginning of Year	134,232	134,232	134,232	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 45,832	\$ 45,832	\$ 79,520	\$ 33,688

OCSJ Prosecutor Fund

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

ARRA VAWA Grant Fund

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
	Revenue	\$ -	\$ -	
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:	-	-	-	-
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	\$ -

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, 2015

	Athens County Empowerment Program Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$62,000	\$62,000	\$62,000	\$ -
Total Revenue	62,000	62,000	62,000	-
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	60,700	78,641	63,002	15,639
Supplies and Materials	800	800	800	-
Other	500	-	-	-
Total Expenditures	62,000	79,441	63,802	15,639
Excess of Revenues Over (Under) Expenditure:	-	(17,441)	(1,802)	15,639
Fund Balances (Deficit) at Beginning of Year	17,445	17,445	17,445	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 17,445	\$ 4	\$ 15,643	\$ 15,639

JAG Grant Fund

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

JAG-III 2011 Grant

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

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, 2015

Victims Assistance Fund				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 106,226	\$ 142,561	\$ 165,600	\$ 23,039
Other	-	41	41	-
Total Revenue	106,226	142,602	165,641	23,039
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	-	36,230	35,463	767
Fringe Benefits	-	6,248	6,015	233
Contractual Services	131,991	131,991	131,990	1
Supplies and Materials	1,500	1,750	1,750	-
Capital Outlay and Equipment	-	1,200	1,200	-
Other	2,070	1,861	1,381	480
Total Expenditures	135,561	179,280	177,799	1,481
Excess of Revenues Over (Under) Expenditure:	(29,335)	(36,678)	(12,158)	24,520
Other Financing Sources (Uses):				
Transfers - In	29,335	37,500	37,500	-
Total Other Financing Sources (Uses)	29,335	37,500	37,500	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	822	25,342	24,520
Fund Balances (Deficit) at Beginning of Year	11,123	11,123	11,123	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 11,123	\$ 11,945	\$ 36,465	\$ 24,520

Probation Improvement and Incentive Grant - ODRC Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$32,416	\$32,416	\$ -
Total Revenue	-	32,416	32,416	-
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	-	20,573	5,452	15,121
Other	-	11,843	-	11,843
Total Expenditures	-	32,416	5,452	26,964
Excess of Revenues Over (Under) Expenditure:	-	-	26,964	26,964
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 26,964	\$ 26,964

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, 2015

DRETAC Treasurer Fund				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 74,350	\$ 74,350	\$ 88,278	\$ 13,928
Other	1,550	1,550	2,475	925
Total Revenues	75,900	75,900	90,753	14,853
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	50,000	50,000	31,887	18,113
Fringe Benefits	29,996	30,996	23,451	7,545
Contractual Services	13,000	12,000	5,038	6,962
Supplies and Materials	3,500	3,500	2,409	1,091
Capital Outlay and Equipment	4,500	10,500	4,477	6,023
Other	4,000	4,000	2,792	1,208
Total Expenditures	104,996	110,996	70,054	40,942
Excess of Revenues Over (Under) Expenditure:	(29,096)	(35,096)	20,699	55,795
Fund Balances (Deficit) at Beginning of Year	68,244	68,244	68,244	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 39,148	\$ 33,148	\$ 88,943	\$ 55,795

Treasurer's Prepayment Interest Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ 200	\$ 200	\$ 231	\$ 31
Total Revenue	200	200	231	31
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Contractual Services	300	300	187	113
Other	50	50	-	50
Total Expenditures	350	350	187	163
Excess of Revenues Over (Under) Expenditure:	(150)	(150)	44	194
Fund Balances (Deficit) at Beginning of Year	509	509	509	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 359	\$ 359	\$ 553	\$ 194

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, 2015

	Budgeted			Actual	Variance with Final Budget Positive (Negative)
	Original	Final			
	Tax Lien Administration Fund				
Revenues:					
Charges for Services	\$ -	\$ 11,100	\$ 18,300	\$ 7,200	
<i>Total Revenues</i>	-	11,100	18,300	7,200	
Expenditures:					
<i>Current:</i>					
General Government-Legislative and Executive					
Salary and Wages	-	5,000	-	5,000	
Fringe Benefits	-	800	-	800	
Contractual Services	-	2,300	1,078	1,222	
Capital Outlay and Equipment	-	1,500	-	1,500	
Other	-	1,500	890	610	
<i>Total Expenditures</i>	-	11,100	1,968	9,132	
Excess of Revenues Over (Under) Expenditure:	-	-	16,332	16,332	
Fund Balances (Deficit) at Beginning of Year	-	-	-	-	
Prior Year Encumbrances Appropriated	-	-	-	-	
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 16,332	\$ 16,332	

Mandatory Drug Fine Fund

	Budgeted			Actual	Variance with Final Budget Positive (Negative)
	Original	Final			
	Mandatory Drug Fine Fund				
Revenues:					
Fines and Forfeitures	\$ -	\$ 1,325	\$ 1,905	\$ 580	
Other	-	6,459	6,459	-	
<i>Total Revenues</i>	-	7,784	8,364	580	
Expenditures:					
<i>Current:</i>					
Public Safety					
Contractual Services	-	8,702	7,906	796	
<i>Total Expenditures</i>	-	8,702	7,906	796	
Excess of Revenues Over (Under) Expenditure:	-	(918)	458	1,376	
Fund Balances (Deficit) at Beginning of Year	918	918	918	-	
Prior Year Encumbrances Appropriated	-	-	-	-	
Fund Balances (Deficit) at End of Year	\$ 918	\$ -	\$ 1,376	\$ 1,376	

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, 2015

	Budgeted			Actual	Variance with Final Budget Positive (Negative)
	Original	Final			
	BCI Fingerprint Fund				
Revenues:					
Charges for Services	\$ 18,000	\$ 18,000	\$ 17,835	\$ (165)	
<i>Total Revenue</i>	18,000	18,000	17,835	(165)	
Expenditures:					
<i>Current:</i>					
Public Safety					
Contractual Services	18,000	18,000	13,393	4,607	
<i>Total Expenditures</i>	18,000	18,000	13,393	4,607	
Excess of Revenues Over (Under) Expenditure:	-	-	4,442	4,442	
Fund Balances (Deficit) at Beginning of Year	15,084	15,084	15,084	-	
Prior Year Encumbrances Appropriated	-	-	-	-	
Fund Balances (Deficit) at End of Year	\$ 15,084	\$ 15,084	\$ 19,526	\$ 4,442	

Concealed Carry Weapons Fund

	Budgeted			Actual	Variance with Final Budget Positive (Negative)
	Original	Final			
	Concealed Carry Weapons Fund				
Revenues:					
Charges for Services	\$ 27,500	\$ 27,500	\$ 36,131	\$ 8,631	
<i>Total Revenue</i>	27,500	27,500	36,131	8,631	
Expenditures:					
<i>Current:</i>					
Public Safety					
Salary and Wages	17,000	14,450	12,900	1,550	
Fringe Benefits	2,549	2,549	2,238	311	
Contractual Services	7,000	14,500	12,453	2,047	
Supplies and Materials	1,000	1,050	1,022	28	
<i>Total Expenditures</i>	27,549	32,549	28,613	3,936	
Excess of Revenues Over (Under) Expenditure:	(49)	(5,049)	7,518	12,567	
Fund Balances (Deficit) at Beginning of Year	11,771	11,771	11,771	-	
Prior Year Encumbrances Appropriated	-	-	-	-	
Fund Balances (Deficit) at End of Year	\$ 11,722	\$ 6,722	\$ 19,289	\$ 12,567	

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, 2015**

	Sheriff's Grant Projects Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$ 110,000	\$ 110,000	\$ 119,096	\$ 9,096
Total Revenue	110,000	110,000	119,096	9,096
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	85,000	85,805	85,805	-
Fringe Benefits	17,500	18,005	17,746	259
Supplies and Materials	7,500	2,757	1,715	1,042
Capital Outlay and Equipment	-	1,000	525	475
Total Expenditures	110,000	107,567	105,791	1,776
Excess of Revenues Over (Under) Expenditure:	-	2,433	13,305	10,872
Fund Balances (Deficit) at Beginning of Year	19,190	19,190	19,190	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 19,190	\$ 21,623	\$ 32,495	\$ 10,872

D.U.I. Enforcement and Education Fund

	D.U.I. Enforcement and Education Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Fines and Forfeitures	\$ -	\$ -	\$ 50	\$ 50
Total Revenue	-	-	50	50
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:	-	-	50	50
Fund Balances (Deficit) at Beginning of Year	3,015	3,015	3,015	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 3,015	\$ 3,015	\$ 3,065	\$ 50

Project Lifesaver Fund

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

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, 2015**

	Canine Donations Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Other	\$ 3,000	\$ 3,000	\$ 2,454	\$ (546)
Total Revenue	3,000	3,000	2,454	(546)
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	3,000	3,000	775	2,225
Total Expenditures	3,000	3,000	775	2,225
Excess of Revenues Over (Under) Expenditure:	-	-	1,679	1,679
Fund Balances (Deficit) at Beginning of Year	710	710	710	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 710	\$ 710	\$ 2,389	\$ 1,679

DUI Grant Fund

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

Clean Kids Grant Fund

	Clean Kids Grant Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:	-	-	-	-
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, 2015

	DARE Grant Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$ 10,800	\$ 10,800	\$ 11,878	\$ 1,078
Other	2,500	5,000	4,265	(735)
Total Revenue	13,300	15,800	16,143	343
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	15,800	16,881	9,328	7,553
Other	2,500	5,000	4,909	91
Total Expenditures	18,300	21,881	14,237	7,644
Excess of Revenues Over (Under) Expenditure:	(5,000)	(6,081)	1,906	7,987
Other Financing Sources (Uses):				
Transfers - In	5,000	5,000	5,000	-
Total Other Financing Sources (Uses)	5,000	5,000	5,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(1,081)	6,906	7,987
Fund Balances (Deficit) at Beginning of Year	5,938	5,938	5,938	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 5,938	\$ 4,857	\$ 12,844	\$ 7,987

	Drug Prevention Grant Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:	-	-	-	-
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, 2015

	OCJS-DVDA Sheriff Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$ 10,878	\$ 12,924	\$ 14,359	\$ 1,435
Total Revenue	10,878	12,924	14,359	1,435
Expenditures:				
<i>Current:</i>				
Public Safety				
Fringe Benefits	448	448	448	-
Other	-	2,230	2,107	123
Total Expenditures	448	2,678	2,555	123
Excess of Revenues Over (Under) Expenditure:	10,430	10,246	11,804	1,558
Other Financing Sources (Uses):				
Advances - Out	(13,187)	(13,003)	(13,003)	-
Total Other Financing Sources (Uses)	(13,187)	(13,003)	(13,003)	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,757)	(2,757)	(1,199)	1,558
Fund Balances (Deficit) at Beginning of Year	2,757	2,757	2,757	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 1,558	\$ 1,558

	Arson Registry			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Charges for Services	\$ 100	\$ 100	\$ 25	\$ (75)
Total Revenue	100	100	25	(75)
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	100	75	-	75
Total Expenditures	100	75	-	75
Excess of Revenues Over (Under) Expenditure:	-	25	25	-
Fund Balances (Deficit) at Beginning of Year	50	50	50	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 50	\$ 75	\$ 75	\$ -

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Drug Law Enforcement			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Other	\$ -	\$ -	\$ 1,038	\$ 1,038
Total Revenue	-	-	1,038	1,038
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:	-	-	1,038	1,038
Fund Balances (Deficit) at Beginning of Year	303	303	303	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 303</u>	<u>\$ 303</u>	<u>\$ 1,341</u>	<u>\$ 1,038</u>

Common Pleas Computer Legal Research Fund

	Common Pleas Computer Legal Research Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Charges for Services	\$ 5,100	\$ 5,100	\$ 4,461	\$ (639)
Total Revenue	5,100	5,100	4,461	(639)
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	5,000	5,000	948	4,052
Total Expenditures	5,000	5,000	948	4,052
Excess of Revenues Over (Under) Expenditure:	100	100	3,513	3,413
Fund Balances (Deficit) at Beginning of Year	5,206	5,206	5,206	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 5,306</u>	<u>\$ 5,306</u>	<u>\$ 8,719</u>	<u>\$ 3,413</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Special Projects Common Pleas Fund			
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 10,000	\$ 10,000	\$ 14,981	\$ 4,981
Total Revenue	10,000	10,000	14,981	4,981
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	13,824	14,274	14,253	21
Fringe Benefits	2,275	2,340	2,329	11
Other	400	400	-	400
Total Expenditures	16,499	17,014	16,582	432
Excess of Revenues Over (Under) Expenditures	(6,499)	(7,014)	(1,601)	5,413
Fund Balances (Deficit) at Beginning of Year	7,628	7,628	7,628	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 1,129</u>	<u>\$ 614</u>	<u>\$ 6,027</u>	<u>\$ 5,413</u>

Common Pleas Monitoring Service Fund

	Common Pleas Monitoring Service Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Charges for Services	\$ 6,000	\$ 6,000	\$ -	\$ (6,000)
Total Revenue	6,000	6,000	-	(6,000)
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Contractual Services	5,000	5,000	-	5,000
Total Expenditures	5,000	5,000	-	5,000
Excess of Revenues Over (Under) Expenditure:	1,000	1,000	-	(1,000)
Fund Balances (Deficit) at Beginning of Year	8,323	8,323	8,323	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 9,323</u>	<u>\$ 9,323</u>	<u>\$ 8,323</u>	<u>\$ (1,000)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

Special Projects - Mediation Fund				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$ 5,000	\$ 5,000	\$ 4,895	\$ (105)
Total Revenue	5,000	5,000	4,895	(105)
Expenditures:				
<i>Current:</i>				
General Government-Judicial Contractual Services	5,000	5,000	4,687	313
Total Expenditures	5,000	5,000	4,687	313
Excess of Revenues Over (Under) Expenditure:	-	-	208	208
Fund Balances (Deficit) at Beginning of Year	24,597	24,597	24,597	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 24,597	\$ 24,597	\$ 24,805	\$ 208

PSI Grant - Common Pleas Court

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 38,000	\$ (12,000)
Total Revenue	50,000	50,000	38,000	(12,000)
Expenditures:				
<i>Current:</i>				
General Government-Judicial Salary and Wages Fringe Benefits Contractual Services Supplies and Materials Capital Outlay and Equipment Other	6,038 1,129 31,438 2,300 1,800 4,130	7,249 1,277 26,454 1,189 403 4,080	7,249 1,274 26,454 1,189 403 4,080	- 3 - - - -
Total Expenditures	46,835	40,652	40,649	3
Excess of Revenues Over (Under) Expenditure:	3,165	9,348	(2,649)	(11,997)
Other Financing Sources (Uses):				
Advances - In Advances - Out	10,000 (10,000)	10,000 (10,000)	10,000 (10,000)	- -
Total Other Financing Sources (Uses)	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	3,165	9,348	(2,649)	(11,997)
Fund Balances (Deficit) at Beginning of Year	2,683	2,683	2,683	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 5,848	\$ 12,031	\$ 34	\$ (11,997)

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, 2015

Indigent Guardianship Fund				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 4,500	\$ 4,500	\$ 4,925	\$ 425
Total Revenues	4,500	4,500	4,925	425
Expenditures:				
<i>Current:</i>				
Public Safety Salary and Wages Fringe Benefits Other	5,000 300 10,000	5,000 300 10,000	805 12 5,055	4,195 288 4,945
Total Expenditures	15,300	15,300	5,872	9,428
Excess of Revenues Over (Under) Expenditure:	(10,800)	(10,800)	(947)	9,853
Fund Balances (Deficit) at Beginning of Year	16,227	16,227	16,227	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 5,427	\$ 5,427	\$ 15,280	\$ 9,853

Marriage License Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services Licenses and Permits	\$ 6,000 5,700	\$ 6,000 5,700	\$ 5,784 6,052	\$ (216) 352
Total Revenue	11,700	11,700	11,836	136
Expenditures:				
<i>Current:</i>				
Health Other	12,000	12,000	11,748	252
Total Expenditures	12,000	12,000	11,748	252
Excess of Revenues Over (Under) Expenditure:	(300)	(300)	88	388
Fund Balances (Deficit) at Beginning of Year	5,002	5,002	5,002	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,702	\$ 4,702	\$ 5,090	\$ 388

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, 2015

Probate/Juvenile Computerization Fund				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 11,000	\$ 11,000	\$ 11,427	\$ 427
<i>Total Revenue</i>	11,000	11,000	11,427	427
Expenditures:				
<i>Current:</i>				
General Government-Judicial Capital Outlay and Equipment	10,000	10,000	9,893	107
<i>Total Expenditures</i>	10,000	10,000	9,893	107
Excess of Revenues Over (Under) Expenditure:	1,000	1,000	1,534	534
Fund Balances (Deficit) at Beginning of Year	13,161	13,161	13,161	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 14,161</u>	<u>\$ 14,161</u>	<u>\$ 14,695</u>	<u>\$ 534</u>

Probate/Juvenile Computer Legal Research Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 4,100	\$ 4,100	\$ 4,355	\$ 255
<i>Total Revenue</i>	4,100	4,100	4,355	255
Expenditures:				
<i>Current:</i>				
General Government-Judicial Other	6,000	6,000	854	5,146
<i>Total Expenditures</i>	6,000	6,000	854	5,146
Excess of Revenues Over (Under) Expenditure:	(1,900)	(1,900)	3,501	5,401
Fund Balances (Deficit) at Beginning of Year	5,812	5,812	5,812	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 3,912</u>	<u>\$ 3,912</u>	<u>\$ 9,313</u>	<u>\$ 5,401</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

Probate Court Projects Fund				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 6,600	\$ 6,600	\$ 7,349	\$ 749
<i>Total Revenue</i>	6,600	6,600	7,349	749
Expenditures:				
<i>Current:</i>				
General Government-Judicial Other	39,000	39,000	-	39,000
<i>Total Expenditures</i>	39,000	39,000	-	39,000
Excess of Revenues Over (Under) Expenditure:	(32,400)	(32,400)	7,349	39,749
Fund Balances (Deficit) at Beginning of Year	42,168	42,168	42,168	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 9,768</u>	<u>\$ 9,768</u>	<u>\$ 49,517</u>	<u>\$ 39,749</u>

Juvenile Drivers Interlock and Alcohol Monitoring Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 50	\$ 50	\$ 334	\$ 284
<i>Total Revenue</i>	50	50	334	284
Expenditures:				
<i>Current:</i>				
Health Other	2,000	2,000	-	2,000
<i>Total Expenditures</i>	2,000	2,000	-	2,000
Excess of Revenues Over (Under) Expenditure:	(1,950)	(1,950)	334	2,284
Fund Balances (Deficit) at Beginning of Year	2,571	2,571	2,571	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 621</u>	<u>\$ 621</u>	<u>\$ 2,905</u>	<u>\$ 2,284</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
	Juvenile Tobacco Intervention Fund			
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
Health				
Other	19,000	19,000	-	19,000
Total Expenditures	19,000	19,000	-	19,000
Excess of Revenues Over (Under) Expenditure:	(19,000)	(19,000)	-	19,000
Fund Balances (Deficit) at Beginning of Year	19,849	19,849	19,849	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 849</u>	<u>\$ 849</u>	<u>\$ 19,849</u>	<u>\$ 19,000</u>

Indigent Drivers Alcohol Treatment Fund

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
	Indigent Drivers Alcohol Treatment Fund			
Revenues:				
Intergovernmental	\$ 100	\$ 100	\$ 217	\$ 117
Total Revenue	100	100	217	117
Expenditures:				
Current:				
Public Safety				
Other	3,000	3,000	-	3,000
Total Expenditures	3,000	3,000	-	3,000
Excess of Revenues Over (Under) Expenditure:	(2,900)	(2,900)	217	3,117
Fund Balances (Deficit) at Beginning of Year	3,680	3,680	3,680	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 780</u>	<u>\$ 780</u>	<u>\$ 3,897</u>	<u>\$ 3,117</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
	Probate Court Mental Illness Fund			
Revenues:				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 46,307	\$ 6,307
Total Revenue	40,000	40,000	46,307	6,307
Expenditures:				
Current:				
General Government-Judicial				
Salary and Wages	30,000	30,000	20,775	9,225
Fringe Benefits	1,100	1,100	301	799
Contractual Services	44,000	44,000	3,406	40,594
Total Expenditures	75,100	75,100	24,482	50,618
Excess of Revenues Over (Under) Expenditure:	(35,100)	(35,100)	21,825	56,925
Fund Balances (Deficit) at Beginning of Year	42,751	42,751	42,751	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 7,651</u>	<u>\$ 7,651</u>	<u>\$ 64,576</u>	<u>\$ 56,925</u>

Juvenile Court Projects Fund

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
	Juvenile Court Projects Fund			
Revenues:				
Intergovernmental	\$ 11,000	\$ 11,000	\$ 15,672	\$ 4,672
Total Revenue	11,000	11,000	15,672	4,672
Expenditures:				
Current:				
General Government-Judicial				
Contractual Services	4,000	4,000	1,200	2,800
Other	56,000	76,000	20,000	56,000
Total Expenditures	60,000	80,000	21,200	58,800
Excess of Revenues Over (Under) Expenditure:	(49,000)	(69,000)	(5,528)	63,472
Fund Balances (Deficit) at Beginning of Year	146,467	146,467	146,467	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 97,467</u>	<u>\$ 77,467</u>	<u>\$ 140,939</u>	<u>\$ 63,472</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Youth Services Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$146,006	\$146,735	\$ 729
Total Revenue	-	146,006	146,735	729
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	35,000	108,101	80,484	27,617
Fringe Benefits	25,100	67,509	38,163	29,346
Contractual Services	-	50,000	18,270	31,730
Other	18,000	24,644	3,025	21,619
Total Expenditures	78,100	250,254	139,942	110,312
Excess of Revenues Over (Under) Expenditure:	(78,100)	(104,248)	6,793	111,041
Fund Balances (Deficit) at Beginning of Year	106,481	106,481	106,481	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 28,381	\$ 2,233	\$ 113,274	\$ 111,041

Juvenile VOCA Grant Fund

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ -	\$5,628	\$5,630	\$ 2
Other	-	20,000	20,000	-
Total Revenue	-	25,628	25,630	2
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	-	12,000	5,600	6,400
Fringe Benefits	-	5,854	473	5,381
Contractual Services	-	4,113	-	4,113
Other	-	3,661	-	3,661
Total Expenditures	-	25,628	6,073	19,555
Excess of Revenues Over (Under) Expenditure:	-	-	19,557	19,557
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 19,557	\$ 19,557

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, 2015

	Common Pleas Computerization Fund			
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 35,000	\$ 35,000	\$ 37,738	\$ 2,738
Total Revenue	35,000	35,000	37,738	2,738
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Capital Outlay and Equipment	30,000	30,000	28,529	1,471
Total Expenditures	30,000	30,000	28,529	1,471
Excess of Revenues Over (Under) Expenditure:	5,000	5,000	9,209	4,209
Fund Balances (Deficit) at Beginning of Year	6,495	6,495	6,495	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 11,495	\$ 11,495	\$ 15,704	\$ 4,209

Law Library Resources Fund

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for Services	\$ 100	\$ 100	\$ 352	\$ 252
Fines and Forfeitures	75,950	75,950	70,245	(5,705)
Total Revenues	76,050	76,050	70,597	(5,453)
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	32,729	32,729	32,545	184
Fringe Benefits	11,309	12,203	12,200	3
Contractual Services	2,200	2,449	2,141	308
Capital Outlay and Equipment	2,000	857	30	827
Other	35,511	35,511	27,272	8,239
Total Expenditures	83,749	83,749	74,188	9,561
Excess of Revenues Over (Under) Expenditure:	(7,699)	(7,699)	(3,591)	4,108
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	301	301	5,609	5,308
Fund Balances (Deficit) at Beginning of Year	28,573	28,573	28,573	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 28,874	\$ 28,874	\$ 34,182	\$ 5,308

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, 2015

	HMG-Project Launch Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
Human Services		164	164	-
Fringe Benefits	-	5,027	5,027	-
Other	-	-	-	-
Total Expenditures	-	5,191	5,191	-
Excess of Revenues Over (Under) Expenditure:	-	(5,191)	(5,191)	-
Other Financing Sources (Uses):				
Advances - Out	-	(14,000)	(14,000)	-
Total Other Financing Sources (Uses)	-	(14,000)	(14,000)	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(19,191)	(19,191)	-
Fund Balances (Deficit) at Beginning of Year	19,191	19,191	19,191	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 19,191</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Wendy's Wonderful Kids Fund

	Budgeted			Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Final		
	Revenues:				
Intergovernmental	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	
Other	9,000	9,000	8,600	(400)	
Total Revenue	79,000	79,000	78,600	(400)	
Expenditures:					
Current:					
Human Services					
Salary and Wages	40,300	41,150	40,498	652	
Fringe Benefits	24,247	24,167	23,566	601	
Materials and Supplies	500	500	338	162	
Other	13,500	12,750	11,835	915	
Total Expenditures	78,547	78,567	76,237	2,330	
Excess of Revenues Over (Under) Expenditure:	453	433	2,363	1,930	
Fund Balances (Deficit) at Beginning of Year	7,454	7,454	7,454	-	
Prior Year Encumbrances Appropriated	-	-	-	-	
Fund Balances (Deficit) at End of Year	<u>\$ 7,907</u>	<u>\$ 7,887</u>	<u>\$ 9,817</u>	<u>\$ 1,930</u>	

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	CDBG Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$ 1,080,000	\$ 1,253,367	\$ 555,387	\$ (697,980)
Total Revenue	1,080,000	1,253,367	555,387	(697,980)
Expenditures:				
Current:				
Public Works				
Contractual Services	1,000,000	511,672	496,166	15,506
Other	-	38,025	38,025	-
Total Expenditures	1,000,000	549,697	534,191	15,506
Excess of Revenues Over (Under) Expenditure:	80,000	703,670	21,196	(682,474)
Fund Balances (Deficit) at Beginning of Year	43,214	43,214	43,214	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 123,214</u>	<u>\$ 746,884</u>	<u>\$ 64,410</u>	<u>\$ (682,474)</u>

FEMA Grant Fund

	Budgeted			Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Final		
	Revenue:				
Intergovernmental	\$ -	\$ 190,266	\$ 513,348	\$ 323,082	
Total Revenue	-	190,266	513,348	323,082	
Expenditures:					
Current:					
Public Works					
Other	-	788,200	788,200	-	
Total Expenditures	-	788,200	788,200	-	
Excess of Revenues Over (Under) Expenditure:	-	(597,934)	(274,852)	323,082	
Fund Balances (Deficit) at Beginning of Year	597,934	597,934	597,934	-	
Prior Year Encumbrances Appropriated	-	-	-	-	
Fund Balances (Deficit) at End of Year	<u>\$ 597,934</u>	<u>\$ -</u>	<u>\$ 323,082</u>	<u>\$ 323,082</u>	

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	The Plains High School Bike Path Connector			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 19,369	\$ 19,369
Total Revenue	-	-	19,369	19,369
Expenditures:				
<i>Current:</i>				
Conservation and Recreation	-	14,200	14,200	-
Contractual Services	-	3,200	3,156	44
Total Expenditures	-	17,400	17,356	44
Excess of Revenues Over (Under) Expenditure:	-	(17,400)	2,013	19,413
Fund Balances (Deficit) at Beginning of Year	38,103	38,103	38,103	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 38,103	\$ 20,703	\$ 40,116	\$ 19,413

Emergency Management Agency Fund

	Emergency Management Agency Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$ 45,000	\$ 45,000	\$ 45,450	\$ 450
Other	10,300	22,300	22,534	234
Total Revenue	55,300	67,300	67,984	684
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	49,669	50,020	50,016	4
Fringe Benefits	8,254	8,455	8,266	189
Contractual Services	1,200	1,200	-	1,200
Supplies and Materials	11,000	11,000	2,022	8,978
Capital Outlay and Equipment	18,787	18,787	12,112	6,675
Other	10,234	10,234	5,124	5,110
Total Expenditures	99,144	99,696	77,540	22,156
Excess of Revenues Over (Under) Expenditure:	(43,844)	(32,396)	(9,556)	22,840
Other Financing Sources (Uses):				
Transfers - In	37,731	37,731	37,726	(5)
Total Other Financing Sources (Uses)	37,731	37,731	37,726	(5)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(6,113)	5,335	28,170	22,835
Fund Balances (Deficit) at Beginning of Year	6,113	6,113	6,113	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ 11,448	\$ 34,283	\$ 22,835

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, 2015

	FEMA Reimbursement Grant Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Current:</i>				
Public Safety	-	4,729	4,729	-
Other	-	-	-	-
Total Expenditures	-	4,729	4,729	-
Excess of Revenues Over (Under) Expenditure:	-	(4,729)	(4,729)	-
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	\$ -	\$ -	\$ -

EMA DOJ Grants Fund

	EMA DOJ Grants Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Current:</i>				
Public Safety	-	7,864	7,864	-
Other	-	-	-	-
Total Expenditures	-	7,864	7,864	-
Excess of Revenues Over (Under) Expenditure:	-	(7,864)	(7,864)	-
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	\$ -	\$ -	\$ -

EMA FEMA Grant Fund

	EMA FEMA Grant Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Current:</i>				
Public Safety	-	1,142	1,142	-
Other	-	-	-	-
Total Expenditures	-	1,142	1,142	-
Excess of Revenues Over (Under) Expenditure:	-	(1,142)	(1,142)	-
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	\$ -	\$ -	\$ -

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, 2015

	EMA Pre-Disaster Mitigation Grant Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
Public Safety				
Other	-	6,500	6,500	-
Total Expenditures	-	6,500	6,500	-
Excess of Revenues Over (Under) Expenditure:	-	(6,500)	(6,500)	-
Fund Balances (Deficit) at Beginning of Year	6,500	6,500	6,500	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 6,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EMA Cert Grant Fund

	EMA Cert Grant Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
Public Safety				
Other	-	650	650	-
Total Expenditures	-	650	650	-
Excess of Revenues Over (Under) Expenditure:	-	(650)	(650)	-
Fund Balances (Deficit) at Beginning of Year	650	650	650	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 650</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Local Emergency Planning Fund			
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 14,956	\$ 14,956	\$ 14,822	\$ (134)
Total Revenue	14,956	14,956	14,822	(134)
Expenditures:				
Current:				
Public Safety				
Contractual Services	10,000	17,561	10,096	7,465
Materials and Supplies	-	200	90	110
Other	4,956	8,360	4,879	3,481
Total Expenditures	14,956	26,121	15,065	11,056
Excess of Revenues Over (Under) Expenditure:	-	(11,165)	(243)	10,922
Fund Balances (Deficit) at Beginning of Year	11,299	11,299	11,299	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 11,299</u>	<u>\$ 134</u>	<u>\$ 11,056</u>	<u>\$ 10,922</u>

Child Support Enforcement Fund

	Child Support Enforcement Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$ 1,388,280	\$ 1,388,280	\$ 1,364,877	\$ (23,403)
Charges for Services	263,500	263,500	128,560	(134,940)
Total Revenue	1,651,780	1,651,780	1,493,437	(158,343)
Expenditures:				
Current:				
Human Services				
Salary and Wages	680,000	680,000	661,663	18,337
Fringe Benefits	509,111	519,111	450,573	68,538
Contractual Services	750,000	754,622	754,622	-
Other	29,500	41,537	38,652	2,885
Total Expenditures	1,968,611	1,995,270	1,905,510	89,760
Excess of Revenues Over (Under) Expenditure:	(316,831)	(343,490)	(412,073)	(68,583)
Other Financing Sources (Uses):				
Transfers - In	324,000	324,000	324,000	-
Total Other Financing Sources (Uses)	324,000	324,000	324,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	7,169	(19,490)	(88,073)	(68,583)
Fund Balances (Deficit) at Beginning of Year	362,712	362,712	362,712	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 369,881</u>	<u>\$ 343,222</u>	<u>\$ 274,639</u>	<u>\$ (68,583)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	WIA Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$ 900,000	\$ 900,000	\$ 1,033,047	\$ 133,047
Total Revenue	900,000	900,000	1,033,047	133,047
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	625,000	555,000	457,752	97,248
Other	275,000	545,000	502,435	42,565
Total Expenditures	900,000	1,100,000	960,187	139,813
Excess of Revenues Over (Under) Expenditure:	-	(200,000)	72,860	272,860
Fund Balances (Deficit) at Beginning of Year	240,385	240,385	240,385	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 240,385	\$ 40,385	\$ 313,245	\$ 272,860

911 Emergency Fund

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales Tax	\$ 1,547,700	\$ 1,547,700	\$ 1,666,753	\$ 119,053
Other	53,972	53,972	59,675	5,703
Total Revenue	1,601,672	1,601,672	1,726,428	124,756
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	910,976	910,976	804,278	106,698
Fringe Benefits	318,867	328,167	318,384	9,783
Contractual Services	300,248	317,121	252,507	64,614
Supplies and Materials	12,500	17,268	16,355	913
Capital Outlay and Equipment	362,713	337,098	306,412	30,686
Other	99,502	119,512	108,212	11,300
Total Expenditures	2,004,806	2,030,142	1,806,148	223,994
Excess of Revenues Over (Under) Expenditure:	(403,134)	(428,470)	(79,720)	348,750
Fund Balances (Deficit) at Beginning of Year	708,699	708,699	708,699	-
Prior Year Encumbrances Appropriated	38,076	38,076	38,076	-
Fund Balances (Deficit) at End of Year	\$ 343,641	\$ 318,305	\$ 667,055	\$ 348,750

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, 2015

	LBRS Grant 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	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

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ 102,025	\$ 102,025	\$ 116,657	\$ 14,632
Total Revenue	102,025	102,025	116,657	14,632
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	-	600,000	600,000	-
Total Expenditures	-	600,000	600,000	-
Excess of Revenues Over (Under) Expenditure:	102,025	(497,975)	(483,343)	14,632
Fund Balances (Deficit) at Beginning of Year	685,895	685,895	685,895	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	787,920	187,920	202,552	14,632

T.B. Hospital Fund

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property Taxes	\$ 145,464	\$ 145,464	\$ 153,193	\$ 7,729
Intergovernmental	16,176	16,176	16,484	308
Total Revenue	161,640	161,640	169,677	8,037
Expenditures:				
<i>Current:</i>				
Health				
Contractual Services	178,600	1,167,793	110,476	1,057,317
Other	11,860	10,750	7,136	3,614
Total Expenditures	190,460	1,178,543	117,612	1,060,931
Excess of Revenues Over (Under) Expenditure:	(28,820)	(1,016,903)	52,065	1,068,968
Fund Balances (Deficit) at Beginning of Year	1,085,101	1,085,101	1,085,101	-
Prior Year Encumbrances Appropriated	19,710	19,710	19,710	-
Fund Balances (Deficit) at End of Year	\$ 1,075,991	\$ 87,908	\$ 1,156,876	\$ 1,068,968

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, 2015

Emergency Relief and Cleanup Grant Fund				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ -	\$ -	\$ 20,929	\$ 20,929
Total Revenue	-	-	20,929	20,929
Expenditures:				
<i>Current:</i>				
Public Works				
Contractual Services	3,400	3,400	-	3,400
Other	3,400	3,400	400	3,000
Total Expenditures	6,800	6,800	400	6,400
Excess of Revenues Over (Under) Expenditure:	(6,800)	(6,800)	20,529	27,329
Fund Balances (Deficit) at Beginning of Year	8,828	8,828	8,828	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,028	\$ 2,028	\$ 29,357	\$ 27,329

Title Administration Fund				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 389,500	\$ 389,500	\$ 369,821	\$ (19,679)
Interest	100	100	109	9
Total Revenue	389,600	389,600	369,930	(19,670)
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	173,100	173,100	172,162	938
Fringe Benefits	94,945	97,945	96,845	1,100
Contractual Services	61,000	61,000	33,326	27,674
Supplies and Materials	20,000	20,000	14,959	5,041
Other	21,000	21,000	5,889	15,111
Total Expenditures	370,045	373,045	323,181	49,864
Excess of Revenues Over (Under) Expenditure:	19,555	16,555	46,749	30,194
Fund Balances (Deficit) at Beginning of Year	389,201	389,201	389,201	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 408,756	\$ 405,756	\$ 435,950	\$ 30,194

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, 2015

Recorder Equipment Fund				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 22,000	\$ 22,000	\$ 24,128	\$ 2,128
Total Revenue	22,000	22,000	24,128	2,128
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	50,000	50,000	345	49,655
Total Expenditures	50,000	50,000	345	49,655
Excess of Revenues Over (Under) Expenditure:	(28,000)	(28,000)	23,783	51,783
Fund Balances (Deficit) at Beginning of Year	183,890	183,890	183,890	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 155,890	\$ 155,890	\$ 207,673	\$ 51,783

Unclaimed Money Fund				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ -	\$ -	\$ 17,323	\$ 17,323
Total Revenue	-	-	17,323	17,323
Expenditures:				
<i>Current:</i>				
Other				
Other	25,000	27,743	22,627	5,116
Total Other	25,000	27,743	22,627	5,116
Total Expenditures	25,000	27,743	22,627	5,116
Excess of Revenues Over (Under) Expenditure:	(25,000)	(27,743)	(5,304)	22,439
Fund Balances (Deficit) at Beginning of Year	75,511	75,511	75,511	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 50,511	\$ 47,768	\$ 70,207	\$ 22,439

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, 2015

	Jail Bond Retirement Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	4,057	4,057	4,057	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 4,057</u>	<u>\$ 4,057</u>	<u>\$ 4,057</u>	<u>\$ -</u>

691 Landfill Loan Retirement Fund

	691 Landfill Loan Retirement Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	103,077	103,077	103,077	-
Interest & Fiscal Charges	5,652	5,652	5,652	-
Total Debt Service	<u>108,729</u>	<u>108,729</u>	<u>108,729</u>	<u>-</u>
Total Expenditures	<u>108,729</u>	<u>108,729</u>	<u>108,729</u>	<u>-</u>
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)	<u>108,729</u>	<u>108,729</u>	<u>108,729</u>	<u>-</u>
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Debt Service Funds
For the Year Ended December 31, 2015

	Beacon Bond Retirement Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 3	\$ 3
Total Revenue	-	-	3	3
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	3	3
Fund Balances (Deficit) at Beginning of Year	2,630	2,630	2,630	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 2,630</u>	<u>\$ 2,630</u>	<u>\$ 2,633</u>	<u>\$ 3</u>

Building Renovations Fund

	Building Renovations Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	43,000	43,000	43,000	-
Interest & Fiscal Charges	24,231	24,230	24,230	-
Other	1,190	1,147	1,147	-
Total Debt Service	<u>68,421</u>	<u>68,377</u>	<u>68,377</u>	<u>-</u>
Total Expenditures	<u>68,421</u>	<u>68,377</u>	<u>68,377</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(68,421)	(68,377)	(68,377)	-
Other Financing Sources (Uses):				
Transfers - In	68,421	68,421	68,377	(44)
Total Other Financing Sources (Uses)	<u>68,421</u>	<u>68,421</u>	<u>68,377</u>	<u>(44)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	44	-	(44)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ -</u>	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ (44)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Debt Service Funds
For the Year Ended December 31, 2015

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
EMA Truck Bond Retirement Fund				
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	140	140	140	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 140</u>	<u>\$ 140</u>	<u>\$ 140</u>	<u>\$ -</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Debt Service Funds
For the Year Ended December 31, 2015

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Equipment Loan Retirement Fund				
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	4,096	4,096	4,096	-
Interest & Fiscal Charges	263	263	263	-
Total Debt Service	4,359	4,359	4,359	-
Total Expenditures	4,359	4,359	4,359	-
Excess of Revenues Over (Under) Expenditures	(4,359)	(4,359)	(4,359)	-
Other Financing Sources (Uses):				
Transfers - In	4,359	4,359	4,359	-
Total Other Financing Sources (Uses)	4,359	4,359	4,359	-
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Engineer Equipment Bond Retirement Fund				
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	32,205	32,205	32,205	-
Interest & Fiscal Charges	8,342	8,342	8,342	-
Total Debt Service	40,547	40,547	40,547	-
Total Expenditures	40,547	40,547	40,547	-
Excess of Revenues Over (Under) Expenditures	(40,547)	(40,547)	(40,547)	-
Other Financing Sources (Uses):				
Transfers - In	40,547	40,547	40,547	-
Total Other Financing Sources (Uses)	40,547	40,547	40,547	-
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Debt Service Funds
For the Year Ended December 31, 2015

Plains Water Assessment Bond Retirement Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 1	\$ 1
Total Revenue	-	-	1	1
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	1	1
Fund Balances (Deficit) at Beginning of Year	203	203	203	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 203	\$ 203	\$ 204	\$ 1

Plains Sewer Assessment Bond Retirement Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 2	\$ 2
Total Revenue	-	-	2	2
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	2	2
Fund Balances (Deficit) at Beginning of Year	398	398	398	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 398	\$ 398	\$ 400	\$ 2

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, 2015

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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, 2015

County Home Improvement Fund

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

Dog Shelter Construction Fund

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

Capital Projects 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	26,805	26,805	26,805	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 26,805</u>	<u>\$ 26,805</u>	<u>\$ 26,805</u>	<u>\$ -</u>

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015

Issue I Projects Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 379,294	\$ 379,294	\$ -
Total Revenue	-	379,294	379,294	-
Expenditures:				
Capital Outlay	-	379,294	379,294	-
Total Expenditures	-	379,294	379,294	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	-	123,000	21,491	101,509
Total Expenditures	-	123,000	21,491	101,509
Excess of Revenues Over (Under) Expenditures	-	(123,000)	58,509	181,509
Other Financing Sources (Uses):				
Transfers - In	-	-	500,000	500,000
Total Other Financing Sources (Uses)	-	-	500,000	500,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(123,000)	558,509	681,509
Fund Balances (Deficit) at Beginning of Year	794,627	794,627	794,627	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 794,627</u>	<u>\$ 671,627</u>	<u>\$ 1,353,136</u>	<u>\$ 681,509</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015

Childrens Services Capital Projects Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital Outlay	250,000	250,000	1,200	248,800
Total Expenditures	250,000	250,000	1,200	248,800
Excess of Revenues Over (Under) Expenditures	(250,000)	(250,000)	(1,200)	248,800
Other Financing Sources (Uses):				
Transfers - In	400,000	400,000	-	(400,000)
Total Other Financing Sources (Uses)	400,000	400,000	-	(400,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	150,000	150,000	(1,200)	(151,200)
Fund Balances (Deficit) at Beginning of Year	2,119,069	2,119,069	2,119,069	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,269,069	\$ 2,269,069	\$ 2,117,869	\$ (151,200)

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, 2015

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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, 2015

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
Assets:					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$ 84,507	\$ 21,314	\$ 62	\$ 10,493	\$ 116,376
Cash and Cash Equivalents in Segregated Accounts	52,921	9,608	-	-	62,529
<i>Receivables:</i>					
Accounts	34,584	19,324	-	-	53,908
Materials and Supplies Inventory	14,324	3,975	-	-	18,299
Prepaid Items	4,710	338	-	-	5,048
Total Current Assets	191,046	54,559	62	10,493	256,160
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	22,241	-	-	-	22,241
Depreciable Capital Assets, Net	438,754	48,234	-	-	486,988
Total Noncurrent Assets	460,995	48,234	-	-	509,229
Total Assets	652,041	102,793	62	10,493	765,389
Deferred Outflows of Resources					
	15,054	-	-	-	15,054
Liabilities:					
<i>Current Liabilities:</i>					
Accounts Payable	10,274	2,412	-	-	12,686
Contracts Payable	8,919	-	-	-	8,919
Accrued Wages and Benefits	1,028	216	-	-	1,244
Compensated Absences Payable	21,880	10,805	-	-	32,685
Intergovernmental Payable	33,116	30	-	-	33,146
Accrued Interest Payable	300	-	-	-	300
OWDA Loans Payable	-	1,282	-	-	1,282
FmHA Loans Payable	3,300	-	-	-	3,300
Total Current Liabilities	78,817	14,745	-	-	93,562
<i>Long-Term Liabilities:</i>					
Net Pension Liability	83,391	-	-	-	83,391
Compensated Absences Payable	8,263	-	-	-	8,263
OWDA Loans Payable	-	48,528	-	-	48,528
FmHA Loans Payable	14,800	-	-	-	14,800
Total Long-Term Liabilities	106,454	48,528	-	-	154,982
Total Liabilities	185,271	63,273	-	-	248,544
Deferred Inflows of Resources					
	328	-	-	-	328
Net Position:					
Net Investment in Capital Assets Unrestricted	442,895	-	-	-	442,895
	38,601	39,520	62	10,493	88,676
Total Net Position	\$ 481,496	\$ 39,520	\$ 62	\$ 10,493	\$ 531,571

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2015

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
Operating Revenues:					
Charges for Services	\$ 556,949	\$ 116,568	\$ -	\$ 196	\$ 673,713
Special Assessments	-	264	-	-	264
Other Revenues	9,647	2,334	-	-	11,981
Total Operating Revenues	566,596	119,166	-	196	685,958
Operating Expenses:					
Personal Services	88,265	10,102	-	-	98,367
Fringe Benefits	19,423	5,216	-	-	24,639
Contractual Services	456,880	63,283	-	-	520,163
Materials and Supplies	36,331	1,804	-	697	38,832
Other Expenses	13,190	5,846	-	-	19,036
Depreciation	33,674	5,246	-	-	38,920
Total Operating Expenses	647,763	91,497	-	697	739,957
Operating Income (Loss)	(81,167)	27,669	-	(501)	(53,999)
Non-Operating Revenues (Expenses):					
Interest Income	12	-	-	-	12
Loss on Sale of Capital Asset	(3,996)	-	-	-	(3,996)
Interest and Fiscal Charges	(1,009)	(1,034)	-	-	(2,043)
Total Non-Operating Revenues (Expenses)	(4,993)	(1,034)	-	-	(6,027)
Change in Net Position	(86,160)	26,635	-	(501)	(60,026)
Net Position at Beginning of Year, as Restated	567,656	12,885	62	10,994	591,597
Net Position at End of Year	\$ 481,496	\$ 39,520	\$ 62	\$ 10,493	\$ 531,571

ATHENS COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For The Year Ended December 31, 2015

	Business-Type Activities				Governmental
	Enterprise Funds				Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Cash Flows from Operating Activities:					
Cash Received from Customers	\$355,536	\$168,502	\$ 689,604	\$ 1,213,642	\$0
Cash Received from Other Revenues	3,811	4,459	12,110	20,380	179,286
Cash Payments for Employees	(87,991)	(114,394)	(125,725)	(328,110)	(183,150)
Cash Payments for Contractual Services	(271,616)	(80,661)	(519,316)	(871,593)	(9,187)
Cash Payments for Supplies & Materials	(49,619)	(862)	(42,348)	(92,829)	-
Cash Payments for Other Expenses	(15,727)	(4,393)	(19,539)	(39,659)	-
<i>Net Cash from Operating Activities</i>	(65,606)	(27,349)	(5,214)	(98,169)	(13,051)
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(31,320)	(28,733)	(2,094)	(62,147)	-
Principal Retirement of Bonds, Loans & Notes	(91,179)	(11,900)	(5,625)	(108,704)	-
Cash Received from Bonds, Loans & Notes	233,067	-	-	233,067	-
Cash Received from Capital Contributions	44,290	-	-	44,290	-
Proceeds Received from Sale of Assets	-	-	499	499	-
Cash Paid for Capital Assets	(632,086)	-	(139,376)	(771,462)	-
<i>Net Cash from Capital and Related Financing Activities</i>	(477,228)	(40,633)	(146,596)	(664,457)	-
Cash Flows from Investing Activities:					
Interest Received on Investments	-	-	13	13	255
<i>Net Cash from Investing Activities</i>	-	-	13	13	255
Net Increase (Decrease) in Cash and Cash Equivalents	(542,834)	(67,982)	(151,797)	(762,613)	(12,796)
Cash and Cash Equivalents at Beginning of Year	905,382	172,103	330,702	1,408,187	857,899
Cash and Cash Equivalents at End of Year	<u>\$ 362,548</u>	<u>\$ 104,121</u>	<u>\$ 178,905</u>	<u>\$ 645,574</u>	<u>\$ 845,103</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	\$47,229	(\$69,644)	\$ (53,999)	\$ (76,414)	\$ (24,830)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	60,075	\$62,283	38,920	161,278	-
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	7,376	(3,043)	15,607	19,940	-
(Increase) Decrease in Interfund Receivable	77	-	148	225	-
(Increase) Decrease in Deferred Outflows	(2,561)	(7,825)	(3,712)	(14,098)	-
(Increase) Decrease in Material & Supply Inventory	-	-	(5,047)	(5,047)	-
(Increase) Decrease in Prepaid Items	-	-	3,729	3,729	-
Increase (Decrease) in Accounts Payable	(27,766)	425	11,391	(15,950)	-
Increase (Decrease) in Contracts Payable	(154,305)	(247)	6,260	(148,292)	10,168
Increase (Decrease) in Accrued Wages & Benefits	222	188	(513)	(103)	765
Increase (Decrease) in Compensated Absences	2,400	(279)	-	2,121	-
Increase (Decrease) in Intergovernmental Payable	(396)	(12,482)	(20,210)	(33,088)	846
Increase (Decrease) in Net Pension Liability	1,149	1,842	1,884	4,875	-
Increase (Decrease) in Deferred Inflows	894	1,433	328	2,655	-
<i>Net Cash from Operating Activities</i>	<u>\$ (65,606)</u>	<u>\$ (27,349)</u>	<u>\$ (5,214)</u>	<u>\$ (98,169)</u>	<u>\$ (13,051)</u>

See accompanying notes to the basic financial statements.

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, 2015

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
	Plains Sewer Revenue Fund			
Revenues:				
Special Assessments	\$ 27,000	\$ 27,000	\$ 41,814	\$ 14,814
Charges for Services	389,105	389,105	357,710	(31,395)
Other	-	-	3,811	3,811
Total Revenue	416,105	416,105	403,335	(12,770)
Expenses:				
Salary and Wages	56,000	56,000	53,943	2,057
Fringe Benefits	33,950	34,950	34,049	901
Contractual Services	204,000	1,032,902	903,701	129,201
Supplies and Materials	31,000	52,642	49,619	3,023
Other	17,000	16,064	15,727	337
Debt Service:				
Principal Retirement	93,702	117,988	91,179	26,809
Interest and Fiscal Charges	19,671	31,321	31,320	1
Total Expenses	455,323	1,341,867	1,179,538	162,329
Excess of Revenues Over (Under) Expenses	(39,218)	(925,762)	(776,203)	149,559
Other Financing Sources (Uses)				
Proceeds of Loans	-	250,000	233,067	(16,933)
Transfers In	-	-	-	-
Total Other Fin. Sources (Uses)	-	250,000	233,067	(16,933)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(39,218)	(675,762)	(543,136)	132,626
Fund Equity (Deficit) at Beginning of Year	859,513	859,513	859,513	-
Prior Year Encumbrances Appropriated	14,000	14,000	14,000	-
Fund Equity (Deficit) at End of Year	\$ 834,295	\$ 197,751	\$ 330,377	\$ 132,626

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, 2015

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
	Buchtel Sewer Revenue Fund			
Revenues:				
Charges for Services	\$ 174,000	\$ 173,749	\$ 168,710	\$ (5,039)
Tap Fees	-	-	4,000	4,000
Other	-	-	459	459
Total Revenue	174,000	173,749	173,169	(580)
Expenses:				
Salary and Wages	78,836	80,836	80,067	769
Fringe Benefits	32,250	35,250	34,327	923
Contractual Services	111,000	108,000	80,661	27,339
Supplies and Materials	4,000	4,000	862	3,138
Other	7,000	5,000	4,393	607
Debt Service:				
Principal Retirement	11,900	11,900	11,900	-
Interest and Fiscal Charges	28,733	28,733	28,733	-
Total Expenses	273,719	273,719	240,943	32,776
Excess of Revenues Over (Under) Expenses	(99,719)	(99,970)	(67,774)	32,196
Fund Equity (Deficit) at Beginning of Year	156,178	156,178	156,178	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 56,459	\$ 56,208	\$ 88,404	\$ 32,196

Plains Water Revenue Fund

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
	Plains Water Revenue Fund			
Revenues:				
Charges for Services	\$ 658,035	\$ 657,784	\$ 584,066	\$ (73,718)
Interest	-	-	13	13
Other	-	-	9,970	9,970
Total Revenue	658,035	657,784	594,049	(63,735)
Expenses:				
Salary and Wages	89,972	89,972	88,373	1,599
Fringe Benefits	21,340	21,840	21,512	328
Contractual Services	656,745	642,994	579,881	63,113
Supplies and Materials	31,000	44,000	40,894	3,106
Other	14,500	14,500	12,648	1,852
Debt Service:				
Principal Retirement	3,100	3,100	3,100	-
Interest and Fiscal Charges	1,060	1,060	1,060	-
Total Expenses	817,717	817,466	747,468	69,998
Excess of Revenues Over (Under) Expenses	(159,682)	(159,682)	(153,419)	6,263
Fund Equity (Deficit) at Beginning of Year	119,480	119,480	119,480	-
Prior Year Encumbrances Appropriated	117,945	117,945	117,945	-
Fund Equity (Deficit) at End of Year	\$ 77,743	\$ 77,743	\$ 84,006	\$ 6,263

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, 2015

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Buchtel Water Revenue Fund				
Revenues:				
Special Assessments	\$ -	\$ -	\$ 264	\$ 264
Charges for Services	113,492	113,492	109,729	(3,763)
Other	-	-	2,375	2,375
Total Revenue	113,492	113,492	112,368	(1,124)
Expenses:				
Salary and Wages	12,612	12,612	10,506	2,106
Fringe Benefits	6,403	6,597	5,334	1,263
Contractual Services	90,654	90,306	78,811	11,495
Supplies and Materials	3,000	3,000	1,632	1,368
Other	10,300	10,300	6,891	3,409
Debt Service:				
Principal	2,525	2,525	2,525	-
Interest and Fiscal Charges	1,035	1,034	1,034	-
Total Expenses	126,529	126,374	106,733	19,641
Excess of Revenues Over (Under) Expenses	(13,037)	(12,882)	5,635	18,517
Fund Equity (Deficit) at Beginning of Year	15,150	15,150	15,150	-
Prior Year Encumbrances Appropriated	154	154	154	-
Fund Equity (Deficit) at End of Year	\$ 2,267	\$ 2,422	\$ 20,939	\$ 18,517

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, 2015

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Sheriff Academy Training Fund				
Revenue:				
Charges for Services	\$ -	\$ -	\$ 196	\$ 196
Total Revenue	-	-	196	196
Expenses:				
Supplies and Materials	-	10,814	697	10,117
Total Expenses	-	10,814	697	10,117
Excess of Revenues Over (Under) Expenses	-	(10,814)	(501)	10,313
Fund Equity (Deficit) at Beginning of Year	10,994	10,994	10,994	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 10,994	\$ 180	\$ 10,493	\$ 10,313

ATHENS COUNTY, OHIO
Combining Statement of Fund Net Position
Nonmajor Internal Service Funds
December 31, 2015

	Workers' Compensation	JFS Self Insurance	Employee Benefits Trust	Total Nonmajor Internal Service Funds
Assets:				
<i>Current Assets:</i>				
Cash and Cash Equivalents	\$ 595,375	\$ 3,245	\$ 246,483	\$ 845,103
<i>Total Current Assets</i>	<u>595,375</u>	<u>3,245</u>	<u>246,483</u>	<u>845,103</u>
<i>Total Assets</i>	<u>595,375</u>	<u>3,245</u>	<u>246,483</u>	<u>845,103</u>
Liabilities:				
<i>Current Liabilities:</i>				
Contracts Payable	5,423	7,522	765	13,710
Intergovernmental Payable	846	-	-	846
<i>Total Current Liabilities</i>	<u>6,269</u>	<u>7,522</u>	<u>765</u>	<u>14,556</u>
<i>Total Liabilities</i>	<u>6,269</u>	<u>7,522</u>	<u>765</u>	<u>14,556</u>
Net Position:				
Unrestricted	589,106	(4,277)	245,718	830,547
<i>Total Net Position</i>	<u>\$ 589,106</u>	<u>\$ (4,277)</u>	<u>\$ 245,718</u>	<u>\$ 830,547</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenses & Changes in Fund Net Position
Nonmajor Internal Service Funds
For the Year Ended December 31, 2015

	Workers' Compensation	JFS Self Insurance	Employee Benefits Trust	Total Nonmajor Internal Service Funds
Operating Revenues:				
Other Revenues	\$ 165,868	\$ -	\$ 13,418	\$ 179,286
<i>Total Operating Revenues</i>	<u>165,868</u>	<u>-</u>	<u>13,418</u>	<u>179,286</u>
Operating Expenses:				
Personal Services	-	-	4,000	4,000
Fringe Benefits	73,253	116,853	58	190,164
Other Expenses	-	-	9,952	9,952
<i>Total Operating Expenses</i>	<u>73,253</u>	<u>116,853</u>	<u>14,010</u>	<u>204,116</u>
<i>Operating Income (Loss)</i>	<u>92,615</u>	<u>(116,853)</u>	<u>(592)</u>	<u>(24,830)</u>
Non-Operating Revenues (Expenses):				
Interest Income	-	-	255	255
<i>Total Non-Operating Revenues (Expenses)</i>	<u>-</u>	<u>-</u>	<u>255</u>	<u>255</u>
<i>Change in Net Position</i>	<u>92,615</u>	<u>(116,853)</u>	<u>(337)</u>	<u>(24,575)</u>
Net Position at Beginning of Year	496,491	112,576	246,055	855,122
<i>Net Position at End of Year</i>	<u>\$ 589,106</u>	<u>\$ (4,277)</u>	<u>\$ 245,718</u>	<u>\$ 830,547</u>

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For The Year Ended December 31, 2015

	Workers' Compensation	JFS Self Insurance	Employee Benefits Trust	Totals
Cash Flows from Operating Activities:				
Cash Received from Other Revenues	\$ 165,868	\$ -	\$ 13,418	\$ 179,286
Cash Payments for Employees	(69,761)	(109,331)	(4,058)	(183,150)
Cash Payments for Contractual Services	-	-	(9,187)	(9,187)
<i>Net Cash from Operating Activities</i>	96,107	(109,331)	173	(13,051)
Cash Flows from Investing Activities:				
Interest Received on Investments	-	-	255	255
<i>Net Cash from Investing Activities</i>	-	-	255	255
Net Increase (Decrease) in Cash and Cash Equivalents	96,107	(109,331)	428	(12,796)
Cash and Cash Equivalents at Beginning of Year	499,268	112,576	246,055	857,899
Cash and Cash Equivalents at End of Year	<u>\$ 595,375</u>	<u>\$ 3,245</u>	<u>\$ 246,483</u>	<u>\$ 845,103</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:				
Operating Income (Loss)	\$ 92,615	\$ (116,853)	\$ (592)	\$ (24,830)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:				
Changes in Assets & Liabilities:				
Increase (Decrease) in Contracts Payable	2,646	7,522	-	10,168
Increase (Decrease) in Accrued Wages & Benefits	-	-	765	765
Increase (Decrease) in Intergovernmental Payable	846	-	-	846
<i>Net Cash from Operating Activities</i>	<u>\$ 96,107</u>	<u>\$ (109,331)</u>	<u>\$ 173</u>	<u>\$ (13,051)</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, 2015

Workers' Compensation Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ -	\$ -	\$ 165,868	\$ 165,868
Total Revenue	-	-	165,868	165,868
Expenses:				
Fringe Benefits	125,000	125,000	69,761	55,239
Total Expenses	125,000	125,000	69,761	55,239
Excess of Revenues Over (Under) Expenses	(125,000)	(125,000)	96,107	221,107
Fund Equity (Deficit) at Beginning of Year	499,268	499,268	499,268	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 374,268	\$ 374,268	\$ 595,375	\$ 221,107

JFS Self Insurance Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 185,000	\$ 185,000	\$ -	\$ (185,000)
Total Revenue	185,000	185,000	-	(185,000)
Expenses:				
Fringe Benefits	185,000	112,576	109,331	3,245
Total Expenses	185,000	112,576	109,331	3,245
Excess of Revenues Over (Under) Expenses	-	72,424	(109,331)	(181,755)
Fund Equity (Deficit) at Beginning of Year	112,576	112,576	112,576	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 112,576	\$ 185,000	\$ 3,245	\$ (181,755)

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, 2015

Employee Benefits Trust Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ -	\$ 2,300	\$ 13,418	\$ 11,118
Interest	-	-	219	219
Total Revenue	-	2,300	13,637	11,337
Expenses:				
Salary and Wages	4,000	4,000	4,000	-
Fringe Benefits	58	58	58	-
Other	6,887	9,187	9,187	-
Total Expense	10,945	13,245	13,245	-
Excess of Revenues Over (Under) Expenses	(10,945)	(10,945)	392	11,337
Fund Equity (Deficit) at Beginning of Year	246,042	246,042	246,042	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 235,097	\$ 235,097	\$ 246,434	\$ 11,337

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, 2015

	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	\$ 1,145	\$ 448	\$ 10,814	\$ 583	\$ 13,000
Cash In Segregated Accounts	-	-	-	-	13	13
<i>Total Assets</i>	<u>10</u>	<u>1,145</u>	<u>448</u>	<u>10,814</u>	<u>596</u>	<u>13,013</u>
<u>Net Position:</u>						
Held in Trust for Other Individuals and Organizations	10	1,145	448	10,814	596	13,013
<i>Total Net Position</i>	<u>\$ 10</u>	<u>\$ 1,145</u>	<u>\$ 448</u>	<u>\$ 10,814</u>	<u>\$ 596</u>	<u>\$ 13,013</u>

ATHENS COUNTY, OHIO
Combining Statement of Changes in Fiduciary Net Position
Nonmajor Private Purpose Trust Funds

For the Year Ended December 31, 2015

	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Children Services Trust	Ida Brooks Trust	Totals
<u>Additions:</u>						
Interest	\$ -	\$ -	\$ -	\$ 11	\$ -	\$ 11
Other	-	1,722	363	-	120	2,205
<i>Total Additions</i>	<u>-</u>	<u>1,722</u>	<u>363</u>	<u>11</u>	<u>120</u>	<u>2,216</u>
<u>Deductions</u>						
	<u>-</u>	<u>1,822</u>	<u>-</u>	<u>4,000</u>	<u>120</u>	<u>5,942</u>
Change in Net Position	-	(100)	363	(3,989)	-	(3,726)
Net Position at Beginning of Year, Restated	10	1,245	85	14,803	596	16,739
Net Position at End of Year	<u>\$ 10</u>	<u>\$ 1,145</u>	<u>\$ 448</u>	<u>\$ 10,814</u>	<u>\$ 596</u>	<u>\$ 13,013</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, 2015

Ruth Dye Trust Fund

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

Spay and Neuter Donations Trust Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ -	\$ 580	\$ 1,722	\$ 1,142
Total Revenue	-	580	1,722	1,142
Expenditures:				
Current:				
Health				
Other	-	2,221	2,218	3
Total Health	-	2,221	2,218	3
Total Expenditures	-	2,221	2,218	3
Excess of Revenues Over (Under) Expenditures	-	(1,641)	(496)	1,145
Fund Balances (Deficit) at Beginning of Year	1,641	1,641	1,641	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 1,641</u>	<u>\$ -</u>	<u>\$ 1,145</u>	<u>\$ 1,145</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, 2015

Sheriff's Explorers Trust Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ -	\$ -	\$ 363	\$ 363
Total Revenue	-	-	363	363
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	363	363
Fund Balances (Deficit) at Beginning of Year	85	85	85	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 85</u>	<u>\$ 85</u>	<u>\$ 448</u>	<u>\$ 363</u>

Children Services Trust Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 12	\$ 12
Other	4,000	4,000	-	(4,000)
Total Revenue	4,000	4,000	12	(3,988)
Expenditures:				
Current:				
Human Services				
Other	4,000	4,000	4,000	-
Total Human Services	4,000	4,000	4,000	-
Total Expenditures	4,000	4,000	4,000	-
Excess of Revenues Over (Under) Expenditures	-	-	(3,988)	(3,988)
Fund Balances (Deficit) at Beginning of Year	14,802	14,802	14,802	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 14,802</u>	<u>\$ 14,802</u>	<u>\$ 10,814</u>	<u>\$ (3,988)</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, 2015

Ida Brooks Trust Fund

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

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, 2015

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ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Balance As Restated 01/01/15	Additions	Reductions	Balance 12/31/15
<u>Health District</u>				
Assets:				
Cash and Cash Equivalents	\$ 1,511,051	\$ 3,092,183	\$ 2,971,261	\$ 1,631,973
Intergovernmental Receivable	51,004	51,004	51,004	51,004
<i>Total Assets</i>	<u>\$ 1,562,055</u>	<u>\$ 3,143,187</u>	<u>\$ 3,022,265</u>	<u>\$ 1,682,977</u>
Liabilities:				
Intergovernmental Payable	\$ 1,562,055	\$ 3,143,187	\$ 3,022,265	\$ 1,682,977
<i>Total Liabilities</i>	<u>\$ 1,562,055</u>	<u>\$ 3,143,187</u>	<u>\$ 3,022,265</u>	<u>\$ 1,682,977</u>
<u>ADA Mental Health</u>				
Assets:				
Cash and Cash Equivalents	\$ 2,999,874	\$ 7,170,136	\$ 6,501,577	\$ 3,668,433
Intergovernmental Receivable	197,369	197,369	197,369	197,369
<i>Total Assets</i>	<u>\$ 3,197,243</u>	<u>\$ 7,367,505</u>	<u>\$ 6,698,946</u>	<u>\$ 3,865,802</u>
Liabilities:				
Intergovernmental Payable	\$ 3,197,243	\$ 7,367,505	\$ 6,698,946	\$ 3,865,802
<i>Total Liabilities</i>	<u>\$ 3,197,243</u>	<u>\$ 7,367,505</u>	<u>\$ 6,698,946</u>	<u>\$ 3,865,802</u>
<u>Soil Conservation</u>				
Assets:				
Cash and Cash Equivalents	\$ 156,294	\$ 256,194	\$ 255,112	\$ 157,376
<i>Total Assets</i>	<u>\$ 156,294</u>	<u>\$ 256,194</u>	<u>\$ 255,112</u>	<u>\$ 157,376</u>
Liabilities:				
Intergovernmental Payable	\$ 156,294	\$ 256,194	\$ 255,112	\$ 157,376
<i>Total Liabilities</i>	<u>\$ 156,294</u>	<u>\$ 256,194</u>	<u>\$ 255,112</u>	<u>\$ 157,376</u>
<u>Athens County Children Services Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 8,011	\$ 56,191	\$ 32,154	\$ 32,048
<i>Total Assets</i>	<u>\$ 8,011</u>	<u>\$ 56,191</u>	<u>\$ 32,154</u>	<u>\$ 32,048</u>
Liabilities:				
Intergovernmental Payable	\$ 8,011	\$ 56,191	\$ 32,154	\$ 32,048
<i>Total Liabilities</i>	<u>\$ 8,011</u>	<u>\$ 56,191</u>	<u>\$ 32,154</u>	<u>\$ 32,048</u>
<u>Help Me Grow</u>				
Assets:				
Cash and Cash Equivalents	\$ 32,538	\$ 123,860	\$ 88,714	\$ 67,684
<i>Total Assets</i>	<u>\$ 32,538</u>	<u>\$ 123,860</u>	<u>\$ 88,714</u>	<u>\$ 67,684</u>
Liabilities:				
Intergovernmental Payable	\$ 32,538	\$ 123,860	\$ 88,714	\$ 67,684
<i>Total Liabilities</i>	<u>\$ 32,538</u>	<u>\$ 123,860</u>	<u>\$ 88,714</u>	<u>\$ 67,684</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Balance As Restated 01/01/15	Additions	Reductions	Balance 12/31/15
<u>Family and Children First Council</u>				
Assets:				
Cash and Cash Equivalents	\$ 289,033	\$ 223,888	\$ 231,470	\$ 281,451
<i>Total Assets</i>	<u>\$ 289,033</u>	<u>\$ 223,888</u>	<u>\$ 231,470</u>	<u>\$ 281,451</u>
Liabilities:				
Intergovernmental Payable	\$ 289,033	\$ 223,888	\$ 231,470	\$ 281,451
<i>Total Liabilities</i>	<u>\$ 289,033</u>	<u>\$ 223,888</u>	<u>\$ 231,470</u>	<u>\$ 281,451</u>
<u>Undivided Tax Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 3,118,255	\$ 60,372,402	\$ 59,943,815	\$ 3,546,842
Property Taxes Receivable	44,545,977	45,391,088	44,545,977	45,391,088
Special Assessments Receivable	2,034,577	2,093,288	2,034,577	2,093,288
Intergovernmental Receivable	2,449,397	2,412,644	2,449,397	2,412,644
<i>Total Assets</i>	<u>\$ 52,148,206</u>	<u>\$ 110,269,422</u>	<u>\$ 108,973,766</u>	<u>\$ 53,443,862</u>
Liabilities:				
Intergovernmental Payable	\$ 52,148,206	\$ 110,269,422	\$ 108,973,766	\$ 53,443,862
<i>Total Liabilities</i>	<u>\$ 52,148,206</u>	<u>\$ 110,269,422</u>	<u>\$ 108,973,766</u>	<u>\$ 53,443,862</u>
<u>S.E.O. (Southeast Ohio) Correctional Center</u>				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 2,478,323	\$ 2,478,323	\$ -
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 2,478,323</u>	<u>\$ 2,478,323</u>	<u>\$ -</u>
Liabilities:				
Intergovernmental Payable	\$ -	\$ 2,478,323	\$ 2,478,323	\$ -
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 2,478,323</u>	<u>\$ 2,478,323</u>	<u>\$ -</u>
<u>Law Enforcement Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 65	\$ 25,163	\$ 11,687	\$ 13,541
Cash and Cash Equivalents in Segregated Accounts	84,402	32,593	73,373	43,622
<i>Total Assets</i>	<u>\$ 84,467</u>	<u>\$ 57,756</u>	<u>\$ 85,060</u>	<u>\$ 57,163</u>
Liabilities:				
Intergovernmental Payable	\$ 84,467	\$ 57,756	\$ 85,060	\$ 57,163
<i>Total Liabilities</i>	<u>\$ 84,467</u>	<u>\$ 57,756</u>	<u>\$ 85,060</u>	<u>\$ 57,163</u>
<u>Athens-Hocking Solid Waste District Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 753,141	\$ 711,442	\$ 540,723	\$ 923,860
<i>Total Assets</i>	<u>\$ 753,141</u>	<u>\$ 711,442</u>	<u>\$ 540,723</u>	<u>\$ 923,860</u>
Liabilities:				
Intergovernmental Payable	\$ 753,141	\$ 711,442	\$ 540,723	\$ 923,860
<i>Total Liabilities</i>	<u>\$ 753,141</u>	<u>\$ 711,442</u>	<u>\$ 540,723</u>	<u>\$ 923,860</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Balance As Restated 01/01/15	Additions	Reductions	Balance 12/31/15
<u>Insurance Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 1,124	\$ 1,665	\$ 996	\$ 1,793
<i>Total Assets</i>	<u>\$ 1,124</u>	<u>\$ 1,665</u>	<u>\$ 996</u>	<u>\$ 1,793</u>
Liabilities:				
Deposits Held and Due to Others	\$ 1,124	\$ 1,665	\$ 996	\$ 1,793
<i>Total Liabilities</i>	<u>\$ 1,124</u>	<u>\$ 1,665</u>	<u>\$ 996</u>	<u>\$ 1,793</u>
<u>Payroll Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 22,800,537	\$ 22,800,537	\$ -
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 22,800,537</u>	<u>\$ 22,800,537</u>	<u>\$ -</u>
Liabilities:				
Intergovernmental Payable	\$ -	\$ 22,800,537	\$ 22,800,537	\$ -
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 22,800,537</u>	<u>\$ 22,800,537</u>	<u>\$ -</u>
<u>County Court Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 752,722	\$ 8,073,888	\$ 8,054,123	\$ 772,487
<i>Total Assets</i>	<u>\$ 752,722</u>	<u>\$ 8,073,888</u>	<u>\$ 8,054,123</u>	<u>\$ 772,487</u>
Liabilities:				
Interfund Payable	\$ -	\$ 804,231	\$ 804,231	\$ -
Intergovernmental Payable	73,619	6,412,106	6,393,221	92,504
Deposits Held and Due to Others	-	14,000	14,000	-
Undistributed Monies	679,103	843,551	842,671	679,983
<i>Total Liabilities</i>	<u>\$ 752,722</u>	<u>\$ 8,073,888</u>	<u>\$ 8,054,123</u>	<u>\$ 772,487</u>
<u>County Sheriff Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 711	\$ 29	\$ 682
Cash and Cash Equivalents in Segregated Accounts	76,497	1,341,909	1,363,989	54,417
<i>Total Assets</i>	<u>\$ 76,497</u>	<u>\$ 1,342,620</u>	<u>\$ 1,364,018</u>	<u>\$ 55,099</u>
Liabilities:				
Interfund Payable	\$ -	\$ 230,623	\$ 230,623	\$ -
Intergovernmental Payable	-	238,046	238,046	-
Deposits Held and Due to Others	76,497	873,951	895,349	55,099
<i>Total Liabilities</i>	<u>\$ 76,497</u>	<u>\$ 1,342,620</u>	<u>\$ 1,364,018</u>	<u>\$ 55,099</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Balance As Restated 01/01/15	Additions	Reductions	Balance 12/31/15
<u>State Fees Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 41,318	\$ 185,195	\$ 178,604	\$ 47,909
Cash and Cash Equivalents in Segregated Accounts	138	170	138	170
<i>Total Assets</i>	<u>\$ 41,456</u>	<u>\$ 185,365</u>	<u>\$ 178,742</u>	<u>\$ 48,079</u>
Liabilities:				
Intergovernmental Payable	\$ 41,456	\$ 185,365	\$ 178,742	\$ 48,079
<i>Total Liabilities</i>	<u>\$ 41,456</u>	<u>\$ 185,365</u>	<u>\$ 178,742</u>	<u>\$ 48,079</u>
<u>Regional Planning Commission</u>				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 47,660	\$ 42,698	\$ 4,962
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 47,660</u>	<u>\$ 42,698</u>	<u>\$ 4,962</u>
Liabilities:				
Intergovernmental Payable	\$ -	\$ 47,660	\$ 42,698	\$ 4,962
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 47,660</u>	<u>\$ 42,698</u>	<u>\$ 4,962</u>
<u>Athens County Recycling</u>				
Assets:				
Cash and Cash Equivalents	\$ 35,731	\$ 806,479	\$ 810,454	\$ 31,756
<i>Total Assets</i>	<u>\$ 35,731</u>	<u>\$ 806,479</u>	<u>\$ 810,454</u>	<u>\$ 31,756</u>
Liabilities:				
Intergovernmental Payable	\$ 35,731	\$ 806,479	\$ 810,454	\$ 31,756
<i>Total Liabilities</i>	<u>\$ 35,731</u>	<u>\$ 806,479</u>	<u>\$ 810,454</u>	<u>\$ 31,756</u>
<u>Total All Agency Funds</u>				
Assets:				
Cash and Cash Equivalents	\$ 8,946,435	\$ 98,352,029	\$ 96,888,154	\$ 10,410,310
Cash and Cash Equivalents in Segregated Accounts	913,759	9,448,560	9,491,623	870,696
Property Taxes Receivable	44,545,977	45,391,088	44,545,977	45,391,088
Special Assessments Receivable	2,034,577	2,093,288	2,034,577	2,093,288
Intergovernmental Receivable	2,697,770	2,661,017	2,697,770	2,661,017
<i>Total Assets</i>	<u>\$ 59,138,518</u>	<u>\$ 157,945,982</u>	<u>\$ 155,658,101</u>	<u>\$ 61,426,399</u>
Liabilities:				
Interfund Payable	\$ -	\$ 1,034,854	\$ 1,034,854	\$ -
Intergovernmental Payable	58,381,794	155,177,961	152,870,231	60,689,524
Deposits Held and Due to Others	77,621	889,616	910,345	56,892
Undistributed Monies	679,103	843,551	842,671	679,983
<i>Total Liabilities</i>	<u>\$ 59,138,518</u>	<u>\$ 157,945,982</u>	<u>\$ 155,658,101</u>	<u>\$ 61,426,399</u>

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Statistical Section



Photos: Jim Downard

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Statistical Section

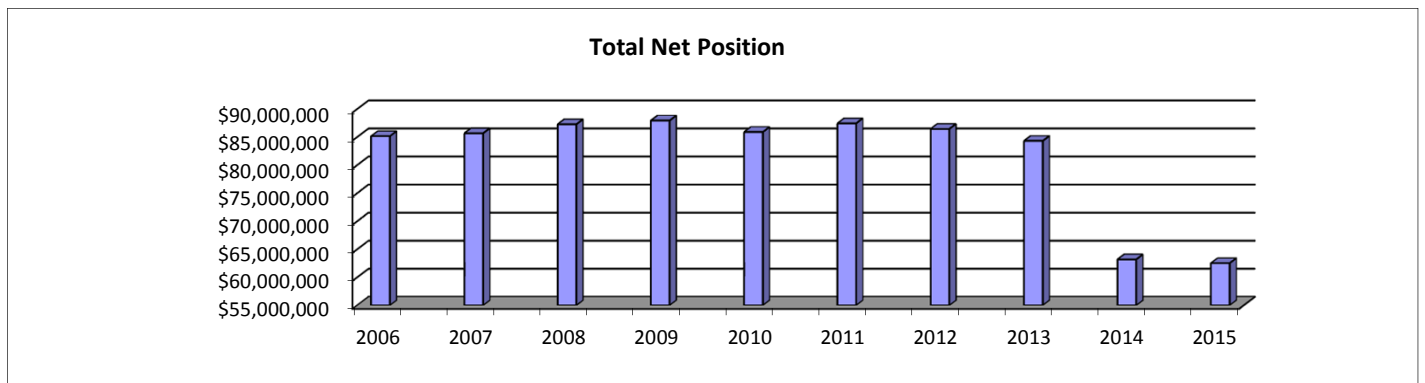
This part of the Athens County Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Tables</u>
Financial Trends These tables contain trend information to help the reader understand how the County's financial position has changed over time.	1-4
Revenue Capacity These tables contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant sources of property tax revenue.	5-8
Debt Capacity These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	9-13
Economic and Demographic Information These tables offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	14-15
Operating Information These tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	16-18
Miscellaneous Information These tables contain information on property and sales tax as well as receipts from the State Government for the County and its subdivisions.	19-22

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

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

	2006	2007	2008	2009
Governmental Activities				
Net Investment in Capital Assets	\$ 60,649,509	\$ 61,794,139	\$ 62,286,165	\$ 61,155,336
Restricted for:				
Job and Family Services	1,196,393	449,612	638,956	796,720
Road and Bridge Services	2,238,164	2,078,112	2,035,449	2,609,225
Children Services	2,376,985	3,087,035	3,860,714	4,672,808
Developmental Disabilities Services	5,056,746	5,487,011	5,554,745	6,113,671
Ambulance Services	1,232,331	1,259,398	1,034,351	923,167
Capital Projects	2,245,103	754,959	439,007	377,431
General Government:				
Legislative and Executive	680,517	687,169	650,146	778,790
Judicial	264,004	171,521	154,839	295,585
Public Safety	1,178,422	1,382,146	1,639,561	1,674,412
Public Works	107,149	253,286	137,354	148,989
Health	642,111	713,065	828,538	871,600
Human Services	505,906	446,866	771,405	1,015,282
Consevation and Recreation	990	990	990	990
Economic Development and Assistance	947,457	874,797	905,489	809,442
Unrestricted (Deficit)	<u>(371,042)</u>	<u>366,816</u>	<u>476,300</u>	<u>(114,034)</u>
Total Governmental Activities Net Position	<u>78,950,745</u>	<u>79,806,922</u>	<u>81,414,009</u>	<u>82,129,414</u>
Business-Type Activities				
Net Investment in Capital Assets	4,301,307	4,145,345	4,019,407	3,894,126
Unrestricted (Deficit)	<u>1,897,433</u>	<u>1,719,978</u>	<u>1,842,944</u>	<u>1,919,196</u>
Total Business-Type Activities Net Position	<u>6,198,740</u>	<u>5,865,323</u>	<u>5,862,351</u>	<u>5,813,322</u>
Primary Government				
Net Investment in Capital Assets	64,950,816	65,939,484	66,305,572	65,049,462
Restricted	18,672,278	17,645,967	18,651,544	21,088,112
Unrestricted (Deficit)	<u>1,526,391</u>	<u>2,086,794</u>	<u>2,319,244</u>	<u>1,805,162</u>
Total Primary Government Net Position	<u>\$ 85,149,485</u>	<u>\$ 85,672,245</u>	<u>\$ 87,276,360</u>	<u>\$ 87,942,736</u>



2010	2011	2012	2013	2014	2015
\$ 60,017,787	\$ 58,927,403	\$ 57,263,128	\$ 55,619,382	\$ 53,505,272	\$ 51,730,375
728,301	754,825	695,224	652,291	1,148,680	1,528,571
2,812,526	2,678,368	3,155,856	2,875,047	2,687,027	2,707,722
5,142,144	5,659,919	4,164,009	3,786,610	2,397,026	1,693,542
5,287,357	4,872,193	5,290,013	4,451,033	4,375,035	4,177,780
633,101	1,390,658	1,831,956	1,676,085	1,790,519	2,064,035
383,892	1,483,892	1,930,692	2,028,740	3,009,321	3,499,111
841,048	1,098,062	866,346	854,022	811,022	862,175
136,868	232,445	247,103	225,914	230,180	269,411
1,742,657	1,809,236	1,765,184	2,084,375	1,986,114	1,830,347
226,519	517,323	609,096	626,762	665,768	458,575
896,073	979,354	1,045,127	1,077,607	1,155,073	1,223,925
661,828	567,168	755,410	874,715	851,977	1,076,702
990	8,738	7,191	8,636	45,345	50,899
668,945	632,456	632,481	617,840	614,015	607,676
226,785	212,352	684,030	1,469,666	(17,093,260)	(16,136,125)
<u>80,406,821</u>	<u>81,824,392</u>	<u>80,942,846</u>	<u>78,928,725</u>	<u>58,179,114</u>	<u>57,644,721</u>
3,808,111	3,672,521	3,599,584	3,573,885	3,732,270	4,215,170
<u>1,968,269</u>	<u>1,936,727</u>	<u>1,906,792</u>	<u>1,811,893</u>	<u>1,282,352</u>	<u>653,594</u>
<u>5,776,380</u>	<u>5,609,248</u>	<u>5,506,376</u>	<u>5,385,778</u>	<u>5,014,622</u>	<u>4,868,764</u>
63,825,898	62,599,924	60,862,712	59,193,267	57,237,542	55,945,545
20,162,249	22,684,637	22,995,688	21,839,677	21,767,102	22,050,471
1,911,643	2,149,079	2,590,822	3,281,559	(15,810,908)	(15,482,531)
<u>\$ 85,899,790</u>	<u>\$ 87,433,640</u>	<u>\$ 86,449,222</u>	<u>\$ 84,314,503</u>	<u>\$ 63,193,736</u>	<u>\$ 62,513,485</u>

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

	2006	2007	2008	2009
Expenses				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$ 5,543,056	\$ 5,982,250	\$ 6,639,669	\$ 6,166,888
Judicial	2,460,980	2,548,986	2,401,481	2,478,807
Public Safety	4,453,898	4,404,178	4,733,771	5,378,212
Public Works	7,197,318	7,797,779	5,850,362	6,228,570
Health	2,397,445	2,110,528	2,413,340	2,770,554
Human Services	27,912,278	30,856,272	29,241,112	29,314,950
Conservation and Recreation	20,237	16,491	18,193	16,769
Economic Development and Assistance	213,883	263,447	46,794	120,179
Interest and Fiscal Charges	177,726	161,501	152,967	121,227
<i>Total Governmental Activities Expenses</i>	<u>50,376,821</u>	<u>54,141,432</u>	<u>51,497,689</u>	<u>52,596,156</u>
Business-Type Activities:				
Plains Sewer	394,998	388,319	262,550	342,729
Plains Water	631,246	893,549	564,917	593,588
Buchtel Sewer	211,952	214,681	207,878	183,122
Buchtel Water	104,303	95,700	115,974	119,648
Rural Solid Waste	15,168	-	-	-
Sheriff Academy Training	-	-	-	-
<i>Total Business-Type Activities Expenses</i>	<u>1,357,667</u>	<u>1,592,249</u>	<u>1,151,319</u>	<u>1,239,087</u>
<i>Total Primary Government Expenses</i>	51,734,488	55,733,681	52,649,008	53,835,243
Program Revenues				
Governmental Activities:				
Charges for Services:				
<i>General Government:</i>				
Legislative and Executive	2,344,739	2,378,552	2,333,795	2,212,028
Judicial	698,585	710,982	703,588	851,327
Public Safety	110,973	158,454	197,294	212,821
Public Works	60,937	51,151	39,058	46,405
Health	116,848	170,187	214,250	219,087
Human Services	1,639,925	1,284,239	1,323,756	1,424,071
Economic Development and Assistance	-	-	-	371
Operating Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	22,853	-	7,971	1,000
Judicial	37,720	39,712	59,712	36,983
Public Safety	401,872	273,519	392,775	399,396
Public Works	4,953,375	5,639,339	5,011,425	4,769,105
Health	223,240	233,678	310,804	488,461
Human Services	20,295,045	20,617,462	20,135,274	20,115,922
Conservation and Recreation	-	2,500	38,000	3,678
Economic Development and Assistance	-	212,859	65,842	-
Capital Grants and Contributions:				
<i>General Government:</i>				
Public Works	360,000	716,149	400,000	769,576
Conservation and Recreation	-	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>31,266,112</u>	<u>32,488,783</u>	<u>31,233,544</u>	<u>31,550,231</u>

	2010	2011	2012	2013	2014	2015
\$	6,438,731	\$ 6,074,175	\$ 6,297,223	\$6,815,779	\$ 7,117,371	\$ 8,010,255
	2,389,677	2,396,048	2,217,794	2,360,747	2,581,187	2,673,329
	5,628,032	5,428,563	5,704,335	5,524,967	6,263,108	5,835,168
	7,612,426	7,169,342	7,352,759	7,909,038	8,408,104	8,732,968
	2,849,492	3,382,609	3,506,433	3,688,881	3,878,658	4,072,784
	29,647,840	27,409,271	26,289,899	27,940,930	30,820,788	30,071,687
	15,349	8,464	134,111	15,010	39,529	54,972
	180,400	53,091	6,282	121,772	6,177	7,518
	101,649	85,518	68,425	45,795	40,793	65,209
	<u>54,863,596</u>	<u>52,007,081</u>	<u>51,577,261</u>	<u>54,422,919</u>	<u>59,155,715</u>	<u>59,523,890</u>
	322,503	343,497	398,860	356,053	362,258	339,708
	588,621	657,233	605,985	654,415	644,583	652,768
	184,257	192,089	195,880	237,493	247,148	274,023
	136,920	143,094	188,129	107,471	120,658	92,531
	-	-	-	-	-	-
	41,771	73,341	59,467	33,421	7,340	697
	<u>1,274,072</u>	<u>1,409,254</u>	<u>1,448,321</u>	<u>1,388,853</u>	<u>1,381,987</u>	<u>1,359,727</u>
	56,137,668	53,416,335	53,025,582	55,811,772	60,537,702	60,883,617
	2,355,292	2,282,095	2,266,957	2,256,302	2,288,243	2,397,042
	1,042,951	1,041,981	993,014	955,410	992,163	1,021,065
	244,226	255,323	259,138	327,138	310,209	295,518
	51,156	134,769	128,824	154,098	136,191	167,449
	209,963	2,068,072	1,847,655	1,295,700	1,747,596	1,924,943
	1,380,377	392,367	279,047	190,638	342,629	216,252
	-	-	-	-	-	-
	3,407	9,905	9,815	2,070	3,990	-
	45,757	51,697	73,075	63,267	85,668	90,470
	596,048	593,761	478,776	400,008	395,062	410,325
	5,547,173	5,297,881	5,148,124	4,877,211	4,996,640	5,550,571
	347,969	251,271	290,358	268,345	234,066	178,404
	17,679,964	18,359,824	16,541,028	16,964,281	19,627,600	18,268,151
	-	37,485	89,855	-	-	-
	-	-	-	-	-	-
	592,904	57,775	299,759	356,494	559,581	379,294
	-	-	-	415,107	82,777	28,205
	<u>30,097,187</u>	<u>30,834,206</u>	<u>28,705,425</u>	<u>28,526,069</u>	<u>31,802,415</u>	<u>30,927,689</u>

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

	2006	2007	2008	2009
Business-Type Activities:				
Charges for Services:				
Plains Sewer	289,803	359,179	315,759	325,985
Plains Water	488,880	597,114	560,132	586,164
Buchtel Sewer	141,228	153,186	129,810	166,837
Buchtel Water	150,390	130,488	108,449	89,406
Sheriff Academy Training	-	-	-	-
Capital Grants and Contributions:				
<i>Total Business-Type Activities Program Revenues</i>	<u>1,070,301</u>	<u>1,239,967</u>	<u>1,114,150</u>	<u>1,168,392</u>
<i>Total Primary Government Program Revenues</i>	32,336,413	33,728,750	32,347,694	32,718,623
Net (Expense) Revenue				
Governmental Activities	(19,110,709)	(21,652,649)	(20,264,145)	(21,045,925)
Business-Type Activities	(287,366)	(352,282)	(37,169)	(70,695)
<i>Total Primary Government Net (Expense) Revenue</i>	<u>\$ (19,398,075)</u>	<u>\$ (22,004,931)</u>	<u>\$ (20,301,314)</u>	<u>\$ (21,116,620)</u>
General Revenues and Other Change in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	1,707,035	1,726,933	1,708,989	1,914,319
Children Services	3,285,661	3,365,553	3,253,291	3,248,483
ACBDD	4,159,084	4,251,531	4,105,214	4,097,817
Ambulance Service	1,492,876	1,522,723	1,466,651	1,462,543
Other Purposes	610,579	615,325	592,936	590,317
Sales Tax Levied for:				
General Fund	4,796,329	5,000,554	5,087,287	5,131,814
911 Emergency Communications	1,198,886	1,249,743	1,271,502	1,281,712
Grants and Entitlements				
not restricted to Specific Programs	1,805,094	1,739,663	1,970,699	1,785,484
Investment Earnings	1,297,166	1,607,194	1,184,704	720,993
Gain on Sale of Capital Assets	1,459,563	60,737	-	-
Miscellaneous	1,494,405	1,368,870	1,229,959	1,527,849
<i>Total Governmental Activities</i>	<u>23,306,678</u>	<u>22,508,826</u>	<u>21,871,232</u>	<u>21,761,331</u>
Business-Type Activities:				
Investment Earnings	421	388	235	74
Miscellaneous	19,035	18,477	33,962	21,592
<i>Total Business-Type Activities</i>	<u>19,456</u>	<u>18,865</u>	<u>34,197</u>	<u>21,666</u>
<i>Total Primary Government</i>	<u>23,326,134</u>	<u>22,527,691</u>	<u>21,905,429</u>	<u>21,782,997</u>
Change in Net Position				
Governmental Activities	\$4,195,969	\$856,177	\$1,607,087	\$715,406
Business-Type Activities	(267,910)	(333,417)	(2,972)	(49,029)
<i>Total Primary Government Change in Net Position</i>	<u>\$3,928,059</u>	<u>\$522,760</u>	<u>\$1,604,115</u>	<u>\$666,377</u>

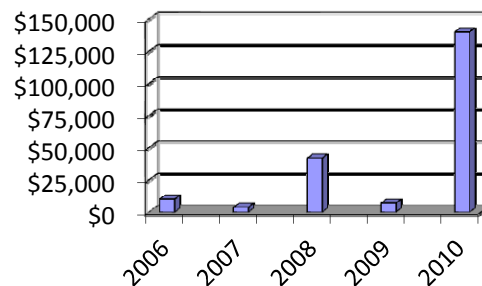
2010	2011	2012	2013	2014	2015
319,429	307,499	335,963	308,925	327,277	348,105
593,651	581,772	639,759	579,582	612,294	556,949
165,617	172,844	165,544	184,331	157,353	175,587
84,663	85,348	81,820	113,782	84,509	116,832
45,825	75,400	64,129	40,794	-	196
<u>1,209,185</u>	<u>1,222,863</u>	<u>1,287,215</u>	<u>1,227,414</u>	<u>1,181,433</u>	<u>1,197,669</u>
31,306,372	32,057,069	29,992,640	29,753,483	32,983,848	32,125,358
(24,766,409)	(21,172,875)	(22,871,836)	(25,896,850)	(27,353,300)	(28,596,201)
(64,887)	(186,391)	(161,106)	(161,439)	(200,554)	(162,058)
<u>\$ (24,831,296)</u>	<u>\$ (21,359,266)</u>	<u>\$ (23,032,942)</u>	<u>\$ (26,058,289)</u>	<u>\$ (27,553,854)</u>	<u>\$ (28,758,259)</u>
1,945,629	1,933,390	1,937,661	1,951,706	1,978,623	2,083,779
3,325,091	3,294,170	2,749,746	3,351,573	3,136,743	3,428,489
4,236,081	4,574,895	4,192,444	4,265,243	4,685,785	6,158,040
1,498,510	1,494,151	1,506,186	1,773,267	1,781,509	1,993,689
834,023	813,351	818,547	827,089	834,986	838,027
5,388,914	5,448,465	5,821,327	5,990,743	6,380,319	6,697,994
1,347,056	1,361,596	1,513,874	1,497,493	1,594,798	1,674,292
1,930,095	1,685,037	1,507,284	2,235,984	1,991,287	2,181,877
802,564	173,564	201,100	112,432	147,464	287,928
-	-	-	-	-	-
1,637,750	1,811,827	1,936,902	1,877,199	2,897,450	2,717,693
<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>	<u>28,061,808</u>
50	40	26	20	17	12
27,895	19,219	55,291	39,473	15,488	16,188
<u>27,945</u>	<u>19,259</u>	<u>55,317</u>	<u>39,493</u>	<u>15,505</u>	<u>16,200</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>	<u>28,078,008</u>
(\$1,820,696)	\$1,417,571	(\$686,765)	(2,014,121)	(1,924,336)	(\$534,393)
(36,942)	(167,132)	(105,789)	(121,946)	(185,049)	(145,858)
<u>(\$1,857,638)</u>	<u>\$1,250,439</u>	<u>(\$792,554)</u>	<u>(\$2,136,067)</u>	<u>(\$2,109,385)</u>	<u>(\$680,251)</u>

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

	2006	2007	2008	2009
General Fund				
Reserved	\$ 10,270	\$ 3,773	\$ 42,026	\$ 7,037
Unreserved	2,687,017	3,507,137	3,276,213	2,663,058
Nonspendable	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<i>Total General Fund</i>	<u>2,697,287</u>	<u>3,510,910</u>	<u>3,318,239</u>	<u>2,670,095</u>
All Other Governmental Funds				
Reserved	880,531	741,462	595,560	510,593
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	14,058,916	15,442,758	15,777,513	18,495,623
Debt Service Funds	7,224	7,249	7,266	7,272
Capital Projects Funds	2,243,752	731,174	439,007	377,431
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<i>Total All Other Governmental Funds</i>	<u>17,190,423</u>	<u>16,922,643</u>	<u>16,819,346</u>	<u>19,390,919</u>
<i>Total Governmental Funds</i>	<u>\$ 19,887,710</u>	<u>\$ 20,433,553</u>	<u>\$ 20,137,585</u>	<u>\$ 22,061,014</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



2010	2011	2012	2013	2014	2015
\$ 140,018	\$ -	\$ -	\$ -	\$ -	\$ -
2,440,631	-	-	-	-	-
-	244,308	218,988	208,930	215,489	227,366
-	865,461	1,185,752	1,179,242	1,294,158	1,921,076
-	1,100,834	1,341,484	1,648,139	1,952,554	1,838,039
2,580,649	2,210,603	2,746,224	3,036,311	3,462,201	3,986,481
533,931	-	-	-	-	-
17,380,905	-	-	-	-	-
7,276	-	-	-	-	-
383,892	-	-	-	-	-
-	380,830	628,507	796,385	676,385	680,609
-	19,174,820	18,190,742	16,688,377	15,681,321	14,643,825
-	50,358	36,867	43,523	41,768	43,921
-	1,455,786	1,902,586	2,000,634	2,981,912	3,473,394
-	(12,422)	(69,040)	(36,449)	(555,942)	(765,769)
18,306,004	21,049,372	20,689,662	19,492,470	18,825,444	18,075,980
\$ 20,886,653	\$ 23,259,975	\$ 23,435,886	\$ 22,528,781	\$ 22,287,645	\$ 22,062,461

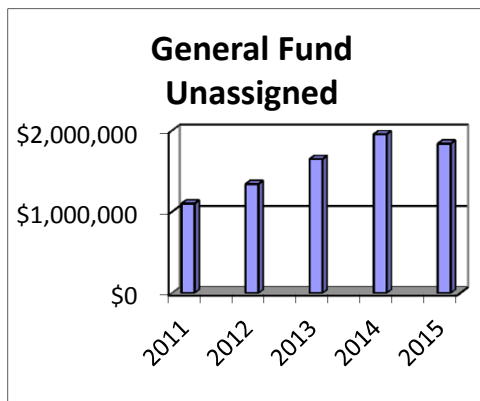
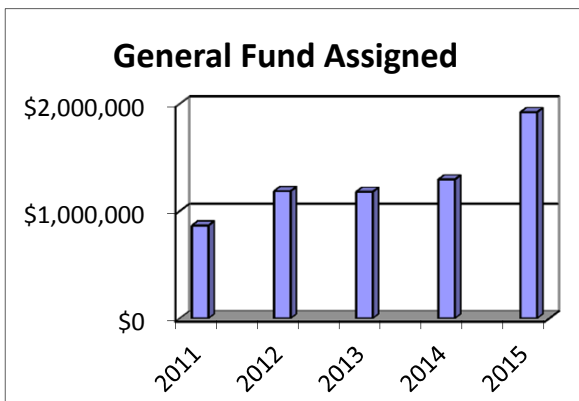
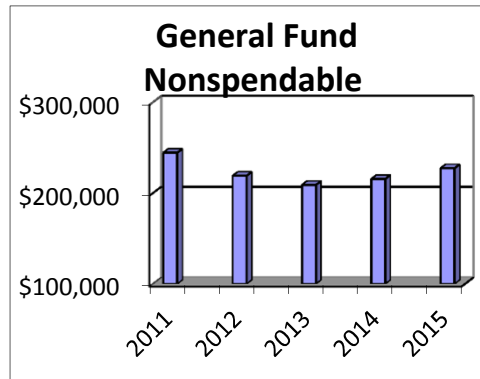
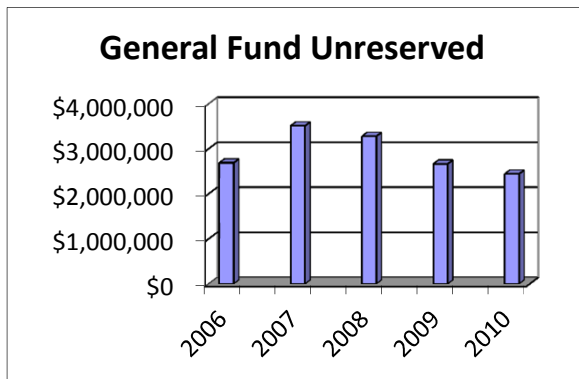


Table 4
Athens County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2006	2007	2008	2009
Revenues				
Property Taxes	\$ 11,306,421	\$ 11,443,813	\$ 11,145,966	\$ 11,197,717
Sales Tax	5,995,215	6,250,297	6,358,789	6,413,526
Intergovernmental	28,406,355	29,615,981	27,666,853	28,706,773
Charges for Services	4,612,767	4,390,648	4,441,766	4,549,722
Licenses and Permits	108,142	142,145	155,708	165,935
Fines and Forfeitures	255,263	220,772	214,267	250,453
Interest	1,286,644	1,595,741	1,179,206	720,332
Other Revenues	1,494,386	1,353,714	1,229,484	1,527,849
Total Revenues	53,465,193	55,013,111	52,392,039	53,532,307
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	5,458,138	5,904,759	6,185,898	5,905,164
Judicial	2,498,177	2,517,781	2,482,446	2,485,919
Public Safety	4,326,953	4,391,001	4,708,679	5,176,314
Public Works	5,680,193	5,876,922	5,365,178	4,580,965
Health	2,567,125	2,235,215	2,693,208	2,708,952
Human Services	27,867,281	30,242,028	29,598,522	29,161,984
Conservation and Recreation	12,384	7,783	47,391	7,016
Economic Development and Assistance	213,883	263,447	46,794	120,179
Capital Outlay	823,174	2,639,293	965,952	881,152
<i>Debt Service:</i>				
Principal Retirement	471,985	572,853	469,250	505,173
Interest and Fiscal Charges	179,567	166,391	154,985	122,899
Total Expenditures	50,098,860	54,817,473	52,718,303	51,655,717
Excess of Revenues Over (Under) Expenditures	3,366,333	195,638	(326,264)	1,876,590
<u>Other Financing Sources (Uses):</u>				
Sale of Capital Assets	2,301,400	133,470	2,240	2,090
Proceeds of Bonds	-	-	-	-
Proceeds from Issuance of Notes	-	-	-	-
Proceeds of Capital Leases	-	216,735	28,056	44,748
Transfers - In	1,650,378	1,649,438	1,831,700	1,135,066
Transfers - Out	(1,650,378)	(1,649,438)	(1,831,700)	(1,135,066)
Total Other Sources (Uses)	2,301,400	350,205	30,296	46,838
Net Change in Fund Balances	\$ 5,667,733	\$ 545,843	\$ (295,968)	\$ 1,923,428
Capital Outlay	2,761,989	4,522,832	3,531,575	2,504,116
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	1.38%	1.47%	1.27%	1.28%

2010	2011	2012	2013	2014	2015
\$ 11,693,835	\$ 12,085,653	\$ 11,162,802	\$ 12,146,623	\$ 12,191,171	\$ 14,459,487
6,735,970	6,810,061	7,335,201	7,488,236	7,975,117	8,372,286
26,543,702	26,633,042	24,087,442	25,397,276	28,105,332	26,286,963
4,772,951	5,650,053	5,256,921	4,824,314	5,297,497	5,530,820
152,889	168,265	160,270	166,477	180,861	178,781
358,125	356,289	357,444	285,240	338,686	312,668
802,329	173,415	200,907	112,338	147,396	287,673
1,202,350	1,384,143	1,715,132	1,713,654	2,412,740	2,538,407
52,262,151	53,260,921	50,276,119	52,134,158	56,648,800	57,967,085
6,058,987	5,771,779	6,032,282	6,516,743	6,482,015	6,863,493
2,581,531	2,387,848	2,226,535	2,341,975	2,572,206	2,695,174
5,627,638	5,528,198	5,723,483	5,579,749	6,523,846	6,193,240
5,615,145	5,490,075	5,159,020	5,485,836	6,711,058	6,941,021
2,898,067	3,398,529	3,647,196	3,992,502	4,111,710	4,333,027
29,373,095	27,645,287	26,258,264	27,646,380	30,185,727	29,984,762
5,596	52,129	141,761	420,364	28,091	26,272
180,400	53,091	6,282	121,772	6,177	7,518
636,443	57,775	302,959	658,446	1,276,483	747,642
489,219	521,871	533,801	188,983	368,026	388,557
103,367	87,305	70,278	46,422	41,419	65,835
53,569,488	50,993,887	50,101,861	52,999,172	58,306,758	58,246,541
(1,307,337)	2,267,034	174,258	(865,014)	(1,657,958)	(279,456)
553	750	1,653	211	43,615	21,421
-	24,995	-	-	358,007	-
-	-	-	-	21,000	-
94,417	81,687	-	54,443	975,056	32,851
1,129,619	2,080,723	1,427,698	1,054,239	1,886,030	1,247,602
(1,129,619)	(2,080,723)	(1,427,698)	(1,054,239)	(1,886,030)	(1,247,602)
94,970	107,432	1,653	54,654	1,397,678	54,272
\$ (1,212,367)	\$ 2,374,466	\$ 175,911	\$ (810,360)	\$ (260,280)	\$ (225,184)
2,273,278	2,726,530	2,364,653	2,705,694	3,835,314	3,367,922
1.16%	1.26%	1.27%	0.47%	0.75%	0.83%

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

Collection Year	Real Estate			Tangible Personal Property		Tangible Personal Property		Total		Ratio of Total Assessed Value To Total Estimated Actual Value	Weighted Average Tax Rate
	Assessed Value		Estimated Actual Value	Public Utility		General Business		Assessed Value	Estimated Actual Value		
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value				
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
2015	705,578,170	201,754,030	2,592,248,095	96,310,410	275,158,841	-	-	1,003,642,610	2,867,406,936	35.00%	19.55

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<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	6.00
Ames	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
Bern	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Canaan	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Carthage	5.70	5.70	8.70	8.70	8.70	8.70	8.70	9.30	9.30	9.30
Dover	11.20	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
Lee	5.30	6.30	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	10.30	11.05	11.05	11.05	11.05	11.05
Rome	11.70	11.70	15.99	15.99	15.99	15.99	15.99	13.90	13.90	13.90
Troy	6.00	6.00	6.00	6.00	5.50	6.20	6.20	6.20	6.20	6.20
Trimble	6.40	6.40	6.40	6.70	6.20	6.20	6.20	6.20	6.20	6.20
Waterloo	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
York	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	8.85	8.85
<u>School Districts</u>										
Alexander Local	38.76	38.76	38.76	37.47	37.27	37.21	37.16	37.00	35.70	35.20
Trimble Local	32.92	32.92	31.77	29.47	29.52	29.45	29.48	29.42	28.57	33.57
Warren Local	34.60	34.60	34.50	35.08	35.08	34.73	34.97	34.85	34.24	34.22
Athens City	69.49	69.52	63.76	61.72	61.70	61.68	61.76	62.04	62.87	62.08
Federal Hocking Local	34.00	30.30	30.30	30.08	30.08	30.01	29.99	29.99	29.84	29.79
Nelsonville-York City	34.44	34.44	34.44	34.44	34.40	34.40	34.30	33.53	30.79	30.80
<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	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
<u>Villages</u>										
Albany	8.50	8.50	8.50	7.50	9.00	9.00	9.00	9.00	9.00	9.00
Amesville	18.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
Chauncey	2.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Coolville	7.90	7.90	7.90	7.90	7.90	7.90	7.90	2.90	2.90	2.90
Glouster	13.20	13.20	13.20	13.20	13.20	16.20	16.20	16.20	16.20	16.20
Jacksonville	19.50	19.50	19.50	19.50	19.50	19.50	19.50	24.80	24.80	24.80
Trimble	20.70	16.10	16.10	13.90	13.90	13.90	13.90	13.90	13.90	13.90
Buchtel	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
<u>Special Districts</u>										
The Plains Fire	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
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	0.17	0.17	0.17	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Commercial/Industrial and P.U. Real	0.21	0.22	0.22	0.18	0.18	0.18	0.18	0.19	0.19	0.18
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	0.57	0.57	0.57	0.51	0.51	0.51	0.51	0.51	0.51	0.48
Commercial/Industrial and P.U. Real	0.64	0.65	0.65	0.54	0.55	0.55	0.56	0.56	0.56	0.54
General Business and P.U. Personal	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
2009, 2014 Senior Citizens - 5 Years										
Residential/Agricultural Real					0.25	0.25	0.25	0.25	0.25	0.24
Commercial/Industrial and P.U. Real					0.25	0.25	0.25	0.25	0.25	0.24
General Business and P.U. Personal					0.25	0.25	0.25	0.25	0.25	0.25
2005 Children Services - 10 Years										
Residential/Agricultural Real	2.74	2.74	2.74	2.43	2.44	2.44	2.45	2.45	2.46	2.30
Commercial/Industrial and P.U. Real	2.81	2.87	2.88	2.36	2.43	2.44	2.47	2.48	2.48	2.40
General Business and P.U. Personal	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2000, 2010 Children Services - 10 Years										
Residential/Agricultural Real	1.52	1.51	1.51	1.34	1.35	1.35	0.67	1.36	1.02	1.30
Commercial/Industrial and P.U. Real	1.70	1.74	1.75	1.43	1.47	1.48	0.75	1.50	1.13	1.40
General Business and P.U. Personal	2.00	2.00	2.00	2.00	2.00	2.00	1.00	2.00	1.50	2.00
2001 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.36	1.36	1.37	1.21	1.21	1.21	1.22	1.22	1.22	1.16
Commercial/Industrial and P.U. Real	1.53	1.56	1.57	1.29	1.33	1.33	1.34	1.35	1.35	1.29
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
2005 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	2.61	2.61	2.60	2.31	2.31	2.32	2.33	2.33	2.34	2.21
Commercial/Industrial and P.U. Real	2.67	2.72	2.74	2.24	2.31	2.32	2.34	2.36	2.36	2.24
General Business and P.U. Personal	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85
2002, 2010 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.37	1.37	1.37	1.21	1.21	1.80	1.30	1.30	1.55	1.70
Commercial/Industrial and P.U. Real	1.53	1.56	1.57	1.29	1.33	1.80	1.30	1.30	1.55	1.71
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.30	1.30	1.55	1.80
2014 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real										1.42
Commercial/Industrial and P.U. Real										1.43
General Business and P.U. Personal										1.50
2004, 2009, 2014 EMS - 5 Years										
Residential/Agricultural Real	0.34	0.34	0.34	0.30	0.30	0.30	0.30	0.30	0.30	0.47
Commercial/Industrial and P.U. Real	0.40	0.41	0.41	0.33	0.35	0.35	0.35	0.35	0.35	0.48
General Business and P.U. Personal	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
2005, 2010 EMS - 5 Years										
Residential/Agricultural Real	0.76	0.76	0.76	0.67	0.67	0.67	0.68	0.68	0.68	0.64
Commercial/Industrial and P.U. Real	0.85	0.87	0.87	0.71	0.74	0.74	0.75	0.75	0.75	0.72
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	0.76	0.76	0.76	0.67	0.67	0.68	0.69	1.00	1.00	0.95
Commercial/Industrial and P.U. Real	0.85	0.87	0.87	0.71	0.74	0.74	0.75	1.00	1.00	0.95
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Voted Millage - by levy										
1997, 2007 Health - 10 Years										
Residential/Agricultural Real	0.20	0.20	0.30	0.27	0.27	0.27	0.27	0.27	0.27	0.25
Commercial/Industrial and P.U. Real	0.24	0.24	0.30	0.25	0.25	0.25	0.26	0.26	0.26	0.25
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	0.20	0.20	0.20	0.18	0.30	0.30	0.30	0.30	0.30	0.28
Commercial/Industrial and P.U. Real	0.24	0.24	0.25	0.20	0.30	0.30	0.30	0.30	0.30	0.28
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
2000, 2010 Health - 10 Years										
Residential/Agricultural Real	0.30	0.30	0.30	0.27	0.27	0.40	0.40	0.40	0.40	0.38
Commercial/Industrial and P.U. Real	0.34	0.35	0.35	0.29	0.29	0.40	0.40	0.40	0.40	0.38
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	0.81	0.80	0.77	0.72	0.72	0.71	0.72	1.00	1.00	0.97
Commercial/Industrial and P.U. Real	0.87	0.89	0.87	0.76	0.77	0.77	0.78	1.00	1.00	0.96
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	0.67	0.66	0.63	0.94	0.94	0.93	0.94	0.94	0.95	0.92
Commercial/Industrial and P.U. Real	0.80	0.82	0.81	0.87	0.88	0.88	0.90	0.90	0.90	0.87
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2014 Athens County Library - 5 Years										
Residential/Agricultural Real										0.95
Commercial/Industrial and P.U. Real										0.95
General Business and P.U. Personal										1.00
Total Voted Millage - By Type of Property										
Residential/Agricultural Real	14.38	14.35	14.39	13.18	13.57	14.29	13.18	14.46	14.40	16.77
Commercial/Industrial and P.U. Real	15.68	16.01	16.11	13.45	14.17	14.78	13.68	14.95	14.83	17.27
General Business and P.U. Personal	18.00	18.00	18.00	18.00	18.25	18.25	16.75	17.75	17.50	20.75
Total Millage - By Type of Property										
Residential/Agricultural Real	16.68	16.65	16.69	15.48	15.87	16.59	15.48	16.76	16.70	19.07
Commercial/Industrial and P.U. Real	17.98	18.31	18.41	15.75	16.47	17.08	15.98	17.25	17.13	19.57
General Business and P.U. Personal	20.30	20.30	20.30	20.30	20.55	20.55	19.05	20.05	19.80	23.05

Table 7 A
Athens County, Ohio
Principal Taxpayers
Real Estate Tax
January 1, 2014 and January 1, 2005

		January 1, 2014	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	Assessed Value	Percent of Real Property Assessed Value
CPP Athens I LLC	Apartments	\$ 12,865,060	1.42%
Ohio University	Retail Shopping	9,353,720	1.03%
Holzer Health System	Clinic	7,364,350	0.81%
Coates Run Property LL LLC	Apartments	4,430,090	0.49%
Athens Health Realty LLC	Nursing Home	4,367,380	0.48%
Sheltering Arms Hospital	Hospital	2,776,820	0.31%
McCoady Properties LTD	Retail Shopping/Apartments	2,694,790	0.30%
Hayes Cornwell, LTD.	Apartments	2,671,590	0.29%
Grande Vista Village LLC	Apartments	2,334,440	0.26%
Inn-Ohio of Athens, Inc	Hotel/Motel	2,306,490	0.25%
Total Top Ten		51,164,730	5.64%
Total All Others		856,167,470	94.36%
Total Assessed Value		\$ 907,332,200	100.00%
		January 1, 2005	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	Assessed Value	Percent of Real Property Assessed Value
Continental 72 Fund LLC	Retail Shopping	\$ 7,995,620	1.14%
Ohio University (Athens Mall)	Retail Shopping	7,525,600	1.07%
AAC Athens LLC	Apartments	4,560,250	0.65%
Sheltering Arms Hospital	Clinic	2,790,490	0.40%
Scott RML Co. (McBee Systems, Inc.)	Printing & Binding	2,153,930	0.31%
Inn-Ohio of Athens Inc.	Hotel/Motel	2,048,820	0.29%
McCoady Properties LTD.	Apartments	1,881,480	0.27%
Athens City	Parking Garage, etc.	1,686,950	0.24%
TS Tech North America Inc.	Car Seat Covers	1,674,170	0.24%
Rocky Shoes and Boots	Shoe Manufacturing	1,614,780	0.23%
Total Top Ten		33,932,090	4.84%
Total All Others		667,631,250	95.16%
Total Assessed Value		\$ 701,563,340	100.00%

Real property taxes paid in 2015 are based on January 1, 2014 values.

Real property taxes paid in 2006 are based on January 1, 2005 values.

Source: Athens County Auditor

Table 7 B
Athens County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
December 31, 2014 and December 31, 2005

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2014	
		Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Co.	Electric	\$ 51,554,960	53.53%
Texas Eastern Transmission Corp	Natural Gas	22,071,890	22.92%
Tennessee Gas Pipeline	Natural Gas	12,457,520	12.93%
Columbia Gas of Ohio Inc.	Natural Gas	3,204,820	3.33%
AEP Ohio Transmission Company	Electric	3,110,390	3.23%
Columbia Gas Transmission Corp	Natural Gas	2,659,070	2.76%
Buckeye Rural Electric Co. Inc	Electric	798,810	0.83%
Ohio Oil Gathering Corp II	Oil	191,610	0.20%
Washington Electric CO OP Inc.	Electric	104,510	0.11%
General Electric Capital Commercial Inc.	Electric	78,620	0.08%
RBS Asset Finance	Finance	29,200	0.03%
Total Top Ten		96,261,400	99.95%
Total All Others		49,010	0.05%
Total Assessed Value		\$ 96,310,410	100.00%

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2005	
		Assessed Value	Percent of Public Utility Assessed Value
Columbus Southern Power Company	Electric	\$ 33,816,230	40.08%
Texas Eastern Transmission Corp	Natural Gas	23,293,730	27.61%
Tennessee Gas Pipeline	Natural Gas	8,953,340	10.61%
Verizon North Inc.	Communications	5,316,660	6.30%
Voice Stream Columbus Inc	Communications	2,301,330	2.73%
Columbia Gas Transmission Corp	Natural Gas	2,042,090	2.42%
Columbia Gas of Ohio Inc.	Natural Gas	1,853,570	2.20%
Alltel Communications of Ohio	Communications	809,860	0.96%
Horizon Personal Communication Inc	Communications	643,830	0.76%
New Cingular Wireless LLC	Communications	636,770	0.76%
Total Top Ten		79,667,410	94.43%
Total All Others		4,696,930	5.57%
Total Assessed Value		\$ 84,364,340	100.00%

Public utility tangible personal property tax paid in 2015 is based on values listed on December 31, 2014.

Public utility tangible personal property tax paid in 2006 is based on values listed on December 31, 2005.

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
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%
2015	57,933,298	54,774,911	94.55%	3,178,893	57,953,804	100.04%	7,852,219	13.55%

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.

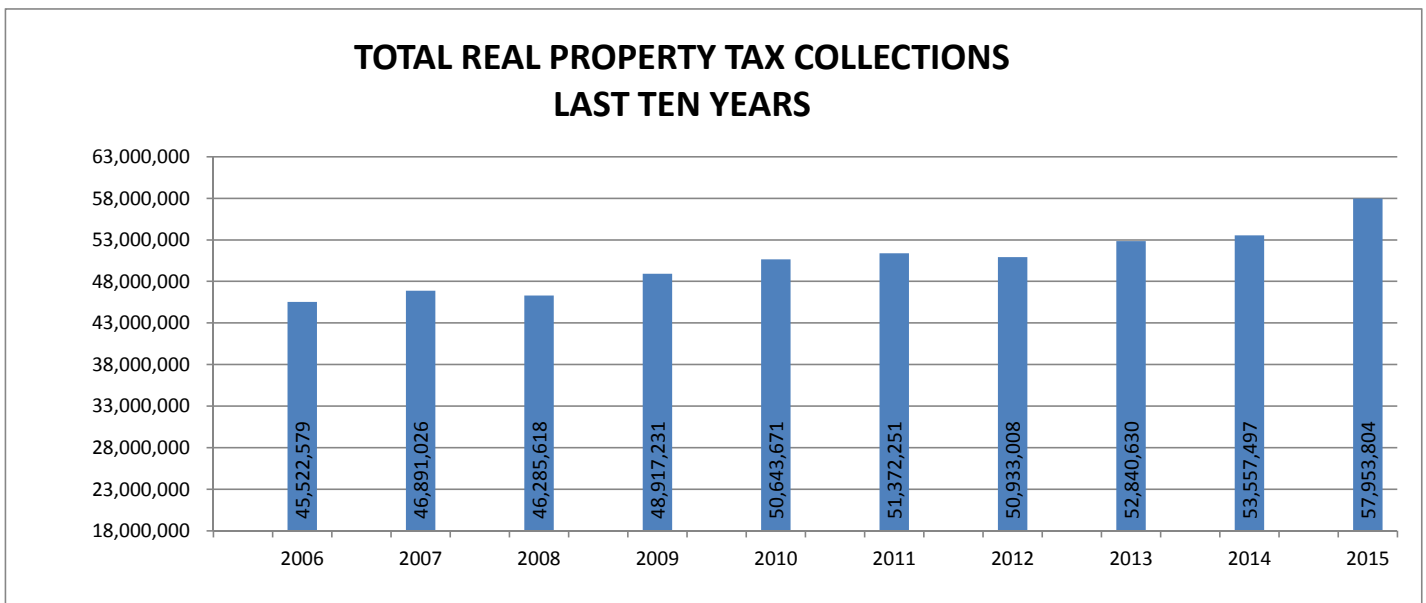


Table 9
Athens County, Ohio
Ratio of Outstanding Debt By Type
Last Ten Years

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				
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%	0.106%	31.81
2014	358,007	616,000	156,310	799,668	604,700	533,800	412,837	21,200	3,502,522	0.129%	0.175%	54.12
2015	325,802	568,904	53,233	626,340	557,721	523,900	597,179	18,100	3,271,179	0.114%	N/A	49.65

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			
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	0.036%	14.88
2015	325,802	-	325,802	557,721	-	557,721	883,523	0.031%	13.41

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>									
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	
2015	351,894	244,590	107,304	44,979	4,387	46,200	35,043	0.82	
<i>Buchtel Water</i>									
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	112,039	10,540	-	-	2,427	1,133	2.96	
2014	86,893	114,328	(27,435)	-	-	2,475	1,084	(7.71)	
2015	119,166	86,251	32,915	-	-	2,525	1,034	9.25	
<i>Buchtel Sewer</i>									
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	
2015	176,005	183,366	(7,361)	11,900	19,669	-	-	(0.23)	
Rural Development Loan Debt Service									
						Principle	Interest		
<i>Plains Water</i>									
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	
2015	566,608	614,089	(47,481)	-	-	3,100	1,009	(11.56)	

(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, 2015

<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	\$ 1,574,279	100.00%	\$ 1,574,279
Overlapping:			
School Districts wholly within the County			
Athens City School District	5,866,639	100.00%	5,866,639
Entities not wholly within the County			
Alexander Local School District	2,973,796	88.16%	2,621,810
Federal Hocking Local School District	104,000	99.37%	103,349
Nelsonville-York City School District	4,787,800	86.38%	4,135,669
Trimble Local School District	<u>248,336</u>	97.35%	<u>241,745</u>
Sub-Total Overlapping Districts	<u>13,980,571</u>		<u>12,969,212</u>
Grand Total	<u>\$ 15,554,850</u>		<u>\$ 14,543,491</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 2015 collection year.

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Assessed Valuation	<u>\$ 811,364,792</u>	<u>\$ 807,957,255</u>	<u>\$ 812,527,814</u>	<u>\$ 921,475,860</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>\$ 18,784,120</u>	<u>\$ 18,698,931</u>	<u>\$ 18,813,195</u>	<u>\$ 21,536,897</u>
Amount of Debt Applicable to Debt Limit General Obligation Bonds	1,905,000	1,560,000	1,275,000	975,000
Less Amount Available in Debt Service	<u>(6,634)</u>	<u>(6,654)</u>	<u>(6,668)</u>	<u>(6,673)</u>
Amount of Debt Subject to Limit	<u>1,898,366</u>	<u>1,553,346</u>	<u>1,268,332</u>	<u>968,327</u>
Legal Debt Margin	<u>\$ 16,885,754</u>	<u>\$ 17,145,585</u>	<u>\$ 17,544,863</u>	<u>\$ 20,568,570</u>
Legal Debt Margin as a Percentage of the Debt Limit	89.89%	91.69%	93.26%	95.50%
Unvoted Debt Limit - 1% of Assessed Valuation	\$ 8,113,648	\$ 8,079,573	\$ 8,125,278	\$ 9,214,759
Amount of Debt Subject to Limit	<u>1,898,366</u>	<u>1,553,346</u>	<u>1,268,332</u>	<u>968,327</u>
Unvoted Legal Debt Margin	<u>\$ 6,215,282</u>	<u>\$ 6,526,227</u>	<u>\$ 6,856,946</u>	<u>\$ 8,246,432</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	76.60%	80.77%	84.39%	89.49%

Source: Athens County Auditor

2010	2011	2012	2013	2014	2015
<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>\$ 1,003,642,610</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>\$ 23,591,065</u>
665,000 (6,677)	361,384 (6,680)	16,497 (6,683)	9,762 (6,685)	358,007 (6,688)	325,802 (6,690)
<u>658,323</u>	<u>354,704</u>	<u>9,814</u>	<u>3,077</u>	<u>351,319</u>	<u>319,112</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>	<u>\$ 23,271,953</u>
96.97%	98.37%	99.95%	99.99%	98.42%	98.65%
<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>\$ 10,036,426</u>
<u>658,323</u>	<u>354,704</u>	<u>9,814</u>	<u>3,077</u>	<u>351,319</u>	<u>319,112</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>	<u>\$ 9,717,314</u>
92.92%	96.19%	99.89%	99.97%	96.30%	96.82%

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

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate*
2006	61,860	\$ 1,393,133,000	\$ 22,521	5.5%
2007	63,275	1,445,001,000	22,837	6.3%
2008	63,255	1,577,251,000	24,935	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	27,301	8.3%
2012	64,304	1,896,353,000	29,490	8.0%
2013	64,681	1,937,544,000	29,955	7.5%
2014	64,713	2,004,584,000	30,977	5.7%
2015	65,886	N/A	N/A	5.7%

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

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

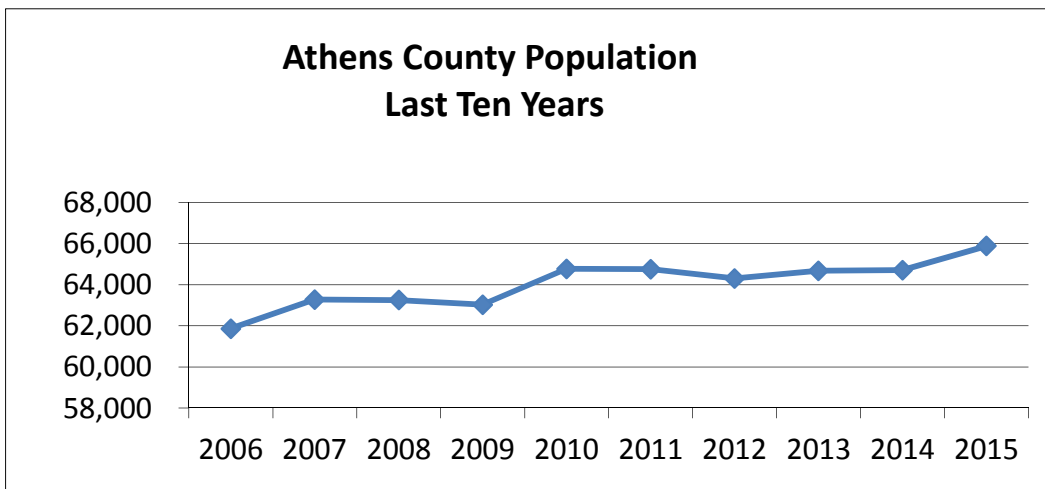


Table 15
Athens County, Ohio
Principal Employers
2015 and 2006

Employer	Nature of Business	2015			2006		
		Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	Percentage of Total Employment
Ohio University	Education	4,169	1	14.63%	4,023	1	14.74%
O' Bleness Memorial Hospital + UMA	Health Care	758	2	2.66%	470	5	1.72%
Hocking College	Education	550	3	1.93%	500	3	1.83%
Athens County Government	Government	547	4	1.92%	567	2	2.08%
Athens City Bd of Ed	Education	417	5	1.46%	475	4	1.74%
Rocky Brands	Manufacturing	350	6	1.23%			0.00%
Wal-Mart Stores Inc	Trade	310	7	1.09%	428	6	1.57%
Alexander Local Bd of Ed	Education	198	8	0.69%	225	9	0.82%
City of Athens	Government	180	9	0.63%	255	8	0.93%
Diagnostic Hybrids, Inc. / A Quidel Co.	Research	172	10	0.60%			
Doctors Hospital of Nelsonville	Health Care				273	7	1.00%
Federal Hocking School District	Education	140		0.49%	193	10	0.71%
Total		<u>7,791</u>		<u>27.33%</u>	<u>7,409</u>		<u>27.14%</u>
Total Employment within the County		<u>28,500</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

	2006	2007	2008	2009
General Government				
Legislative and Executive				
County Commissioners	6.5	7.0	6.5	6.5
Auditor	15.0	15.5	16.5	16.5
Treasurer	5.0	5.0	5.0	5.0
Prosecuting Attorney	18.5	20.0	20.0	19.0
Data Processing	1.0	1.0	1.0	1.0
Board of Election	11.5	7.0	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	6.0	6.0	6.0	6.0
Judicial				
Common Pleas Court	12.0	12.0	13.0	13.0
Law Library	1.0	1.0	1.0	1.0
Juvenile Court	15.0	15.0	15.0	15.0
Probate Court	5.5	5.5	4.5	4.5
Clerk of Courts	4.0	4.0	5.0	5.0
Title Office	6.0	6.0	5.0	5.0
Municipal Court	4.0	3.5	3.5	3.5
Public Safety				
Coroner	2.0	2.0	1.5	1.5
Sheriff	28.0	29.0	27.0	30.0
Emergency Management	1.0	1.0	1.5	2.0
911 Emergency Communications	15.0	16.0	16.0	15.0
Public Works				
County Engineer	28.0	27.0	28.0	26.0
County Planner	2.0	2.0	2.0	2.0
Soil & Water	3.5	3.5	3.5	4.0
Health				
Dog and Kennel	2.0	3.5	3.0	3.0
Solid Waste	25.0	26.0	26.0	22.0
Recycling	-	-	-	-
Health Department	20.0	22.0	20.0	19.0
Ambulance Service	-	-	-	-
Plains Water & Sewer	4.0	3.0	3.0	3.0
Buchtel Water & Sewer	1.0	1.0	1.0	1.0
Human Services				
317 Board	11.0	11.0	9.0	9.0
Veteran's Services	5.0	5.0	5.5	5.0
Department of Youth Services	4.0	4.0	5.0	4.0
Victim's Assistance	-	-	-	-
Job & Family Services	120.0	118.0	116.0	92.0
Child Support Enforcement	17.0	19.0	19.0	18.0
Children Services	73.0	75.0	74.5	68.5
ACBDD (Beacon School)	88.0	87.5	88.5	94.5
Total	566.5	570.0	565.0	533.5

Source: Athens County Auditor

Each part-time employee is reported as 0.5.

2010	2011	2012	2013	2014	2015
6.5	6.5	6.5	6.0	7.0	7.0
13.0	13.0	12.5	13.0	15.0	15.0
5.0	4.0	4.0	5.0	5.0	5.0
19.0	16.0	17.5	19.0	17.0	19.0
1.0	1.0	1.0	1.0	1.0	1.0
7.0	8.0	8.5	7.0	9.5	10.5
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	5.0	5.0
13.0	12.5	12.0	13.0	11.0	9.0
1.0	1.0	1.0	1.0	1.0	1.0
12.0	13.0	12.5	10.5	9.5	10.0
3.5	4.0	3.0	3.0	2.0	3.0
5.0	5.0	5.0	4.0	5.0	5.0
5.0	6.5	6.0	7.0	7.0	7.0
3.5	3.5	3.5	3.5	2.5	3.5
1.5	1.5	1.5	2.0	2.0	2.0
30.5	30.0	30.0	30.5	30.5	31.0
2.0	2.0	1.5	1.5	1.5	1.5
16.0	17.5	16.5	17.0	17.0	18.5
26.0	26.0	24.0	24.0	24.0	26.0
2.0	-	-	-	-	-
4.0	4.0	4.0	4.0	6.0	4.5
4.0	4.0	4.5	4.0	4.5	4.5
21.0	20.0	19.0	18.0	1.0	1.0
-	-	0.0	0.0	15.0	15.0
19.0	19.0	22.0	18.5	18.5	23.5
2.0	46.0	49.5	49.0	47.5	49.0
3.0	3.5	3.5	4.0	3.0	3.0
1.0	1.0	1.0	1.0	2.0	2.0
9.0	8.0	8.0	8.0	8.0	8.0
5.5	5.0	5.0	5.0	5.0	5.0
3.0	3.0	2.5	2.5	2.5	10.0
-	1.5	1.0	-	1.0	1.0
90.0	74.0	70.0	67.0	68.0	67.0
18.0	15.0	15.0	14.0	17.0	16.0
73.0	72.5	72.0	73.5	76.0	75.5
91.5	90.0	86.0	83.0	79.0	76.0
<u>528.5</u>	<u>549.5</u>	<u>541.5</u>	<u>531.5</u>	<u>532.5</u>	<u>547.0</u>

Table 17
Athens County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Legislative and Executive										
County Commissioners										
Number of resolutions	31	23	22	28	18	17	25	7	23	13
Number of meetings	54	53	53	57	54	53	55	56	60	52
Auditor										
Number of non-exempt conveyances	1,133	1,261	908	760	783	816	881	858	886	957
Number of exempt conveyances	814	880	917	649	570	715	652	732	704	698
Number of real estate transfers	1,947	2,140	1,825	1,409	1,353	1,531	1,533	1,590	1,590	1,655
Number of personal property returns-inter-co	804	950	80	22	23	-	-	-	-	-
Number of personal property returns-local	220	172	9	-	-	-	-	-	-	-
Number of expense checks used	33,406	32,523	31,194	28,433	28,315	26,783	25,395	23,456	23,799	23,218
Number of payroll checks used	17,501	16,954	17,333	16,707	16,573	17,658	17,006	17,021	18,521	16,703
Number of vendors licenses issued	134	119	113	84	103	79	95	101	100	96
Treasurer										
Number of tax bill envelopes mailed Real	30,862	32,520	30,549	29,941	30,056	29,998	25,040	28,693	28,898	29,681
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	2,261
Number of tax bill envelopes mailed MH	6,861	6,819	6,443	6,324	6,236	6,191	5,940	6,062	5,997	6,126
Number of tax bill envelopes mailed PPT	555	466	475	22	20	42	31	8	-	8
Return on portfolio-weighted yield	3.89%	4.98%	3.26%	2.05%	1.52%	0.96%	0.40%	0.31%	0.86%	1.01%
Prosecuting Attorney										
Number of criminal cases - new	482	515	578	461	513	490	521	502	512	510
Number of cases - Civil/Township Requests/Appeals	90	100	200	175	194	190	188	155	406	214
Number of criminal cases - Probation Revocations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	379	240	N/A
Board of Election										
Number of registered voters	42,504	42,977	49,034	48,246	49,440	49,726	47,858	44,024	43,737	38,319
Number of voters last general election	20,402	11,486	31,645	12,534	17,513	16,566	28,003	7,758	14,863	14,110
Percentage of registered voters that voted	48.00%	26.73%	64.54%	25.98%	35.42%	33.31%	58.52%	17.62%	33.98%	36.82%
Recorder										
Number of deeds recorded	2,580	2,711	2,443	1,930	2,090	1,921	2,386	2,186	2,142	2,177
Number of mortgages recorded	5,189	4,875	4,229	4,339	3,985	3,476	3,901	4,134	3,241	3,395
Number of liens recorded	281	294	298	260	287	268	240	199	238	279
Number of leases recorded	217	148	115	76	53	246	269	104	108	89
Number of power of attorneys recorded	162	163	113	149	117	95	93	108	122	129
Number of partnerships recorded	4	1	2	-	-	1	-	-	1	-
Number of military discharges recorded	21	19	12	8	12	11	20	12	6	5
Number of plats recorded	14	12	10	5	-	-	2	1	-	6
Number of miscellaneous items recorded	123	104	81	75	110	111	159	119	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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Judicial										
Clerk of Courts/Common Pleas Court										
Number of civil cases filed	475	803	526	453	339	356	483	349	248	251
Number of criminal cases filed	482	515	509	461	489	490	522	501	512	510
Juvenile Court										
Number of unruly cases filed	77	60	50	53	43	44	31	20	18	11
Number of delinquent cases filed	297	315	363	280	226	207	149	205	216	196
Number of traffic cases filed	305	290	234	261	215	178	197	175	121	190
Number of neglected, dependent and abused children dispositions cases filed	72	70	63	76	91	33	75	57	97	100
Number of paternity/support cases filed	220	185	189	193	176	145	116	101	140	158
Number of other cases filed	131	96	84	100	109	133	114	113	160	202
Probate Court										
Number of civil cases filed	8	5	5	13	11	4	3	4	2	1
Municipal Court										
Number of civil cases filed	1,279	1,311	1,332	1,310	1,131	1,195	941	898	934	892
Number of criminal cases filed	3,962	2,934	2,883	3,211	3,139	3,404	3,610	3,122	2,896	3,147
Number of traffic cases filed	6,003	5,719	6,205	7,140	8,168	8,159	10,677	8,840	8,742	9,686
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	80	72	82	72	74	76	71	65	82	82
Number of autopsies performed	23	26	23	39	40	51	45	36	51	38
Number of toxicology without autopsy	6	6	-	-	-	-	-	-	-	-
Number of toxicology collected for Ohio State Highway Patrol	5	1	8	3	-	-	-	-	-	-
Sheriff										
Number of incidents reported	6,992	6,444	6,726	7,693	5,529	6,583	8,236	9,554	8,824	17,685
Number of papers served	4,061	4,273	4,729	5,201	4,891	5,344	5,675	5,743	5,887	2,365
Number of transport hours	6,240	6,240	6,240	6,240	6,240	6,656	4,160	4,866	5,189	4,974
Number of court security hours	6,240	6,240	6,240	6,240	6,240	6,240	6,240	5,450	6,240	6,240
911 Emergency Communications										
Number of calls received	11,000	11,000	11,040	27,212	44,077	84,620	140,067	124,355	114,399	127,210
Public Works										
County Engineer										
Miles of roads resurfaced	57.34	61.00	24.27	5.60	43.63	26.44	29.09	25.20	17.30	20.52
Number of bridges replaced/improved	-	-	7	5	4	3	24	2	7	5
Number of culverts built/replaced/improved	140	137	140	111	10	20	21	76	98	65

Source: Various Athens County Departments

Table 17
Athens County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Health										
Ambulance Service										
Number of Basic Level Service Transports	N/A	N/A	N/A	N/A	N/A	1,435	1,611	1,440	1,578	1,259
Number of Advanced Level Service Transports	N/A	N/A	N/A	N/A	N/A	3,004	3,136	3,255	3,422	3,848
Number of Extra Advanced Level Service Transports	N/A	N/A	N/A	N/A	N/A	71	50	53	90	84
Number of Treat With Trasport Transports	N/A	N/A	N/A	N/A	N/A	273	237	507	566	460
Dog and Kennel										
Number of 1 year dog licenses issued	8,026	7,927	9,088	10,231	9,884	10,129	9,911	9,867	9,523	9,835
Number of 3 year dog licenses issued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	37	33
Number of permanent dog licenses issued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8	19
Number of kennel licenses issued	838	1,063	1,508	411	262	345	329	308	125	271
Sewer Districts										
Average monthly sewage treated (gallons)	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	7,260,000
Number of tap-ins	1,580	1,592	1,444	1,464	1,335	1,396	1,426	1,418	1,483	1,430
Number of customers	1,580	1,592	1,444	1,464	1,335	1,396	1,426	1,418	1,483	1,430
Water Districts										
Average monthly water billed	\$ 52,558	\$ 40,788	\$ 55,157	\$ 61,678	\$ 58,534	\$ 59,256	\$ 59,588	\$ 53,399	\$ 55,850	\$ 55,123
Number of tap-ins	1,494	1,520	1,417	1,436	1,402	1,446	1,476	1,445	1,458	1,464
Number of customers	1,494	1,520	1,417	1,436	1,402	1,446	1,476	1,445	1,458	1,464
Human Services										
Veteran's Services										
Number of clients served	12,570	13,144	3,601	2,542	2,255	2,985	2,162	2,031	2,113	1,836
Amount of benefits paid to county residents	\$ 263,266	\$ 276,115	\$ 296,158	\$ 280,005	\$ 360,597	\$ 376,134	\$ 339,493	\$ 329,606	\$ 340,198	\$ 327,987
Job & Family Services										
Average monthly client count - food stamps	6,754	7,694	8,676	9,414	10,639	11,332	11,431	11,586	11,135	10,311
Average monthly client count - day care families	203	281	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Average monthly client count - day care children	267	254	250	246	230	226	142	185	161	161
Average monthly client count - WIA	217	180	302	236	167	135	139	64	97	104
Average monthly client count - HEAP adults	289	662	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Average monthly client count - HEAP children	350	740	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Average yearly client count - job placement	122	669	986	878	868	1,117	1,402	1,047	1,049	1,456
Child Support Enforcement										
Average yearly active support orders	3,521	4,438	4,439	4,543	4,475	4,214	4,281	4,286	4,349	3,956
Percentage collected	64.61%	64.61%	62.75%	62.65%	61.96%	63.27%	62.14%	63.88%	63.01%	63.99%
Children Services										
Average monthly client count - foster care (Includes residential, relative, therapeutic)	114	101	105	106	110	77	78	76	77	88
Average monthly client count - adoption	46	42	35	36	48	33	25	26	24	28
Average In-home (Voluntary, Protective Service Order, Posittract)	105	129	122	79	53	60	48	36	37	36
ACBDD (Beacon School)										
Number of students enrolled										
Early intervention program	42	57	95	98	105	87	76	60	41	73
Preschool	12	11	15	13	18	14	11	14	8	13
School Age	40	40	40	40	44	47	54	43	48	32
Number of employed at workshop & other	76	69	106	52	25	113	81	74	62	74
Residential Support	N/A	N/A	N/A	N/A	N/A	N/A	160	188	212	205
Supported Employment	N/A	N/A	N/A	N/A	N/A	N/A	141	128	118	119
Case Management	N/A	N/A	N/A	N/A	N/A	N/A	175	154	166	168
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	13.40	13.40	13.67	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>	2006	2007	2008	2009
<i>General Government - Legislative and Executive</i>				
County Commissioners	\$ 6,022,677	\$ 6,022,677	\$ 6,140,934	\$ 6,140,934
Auditor	30,057	59,687	59,587	59,587
Treasurer	-	-	-	-
Prosecuting Attorney	12,432	6,793	6,793	6,793
Data Processing	119,973	140,765	140,865	140,865
Board of Election	790,080	797,800	754,444	777,383
Recorder	27,932	19,842	19,842	19,842
Microfilm	14,084	19,265	19,265	19,265
Records Center	-	-	-	-
Building and Grounds	170,827	195,807	228,470	238,295
<i>Total Legislative & Executive</i>	<u>7,188,062</u>	<u>7,262,636</u>	<u>7,370,200</u>	<u>7,402,964</u>
<i>General Government - Judicial</i>				
Common Pleas Court	10,691	17,712	29,960	29,960
Law Library	-	-	-	-
Juvenile Court	61,212	58,327	58,115	58,115
Probate Court	11,357	11,357	12,655	12,655
Clerk of Courts	24,977	40,877	40,877	63,005
<i>Total Judicial</i>	<u>108,237</u>	<u>128,273</u>	<u>141,607</u>	<u>163,735</u>
<i>Public Safety</i>				
Sheriff	1,813,944	1,966,128	1,916,142	1,956,825
Emergency Management	323,411	329,580	329,580	329,580
911 Emergency Communications	911,490	936,129	944,109	930,314
<i>Total Public Safety</i>	<u>3,048,845</u>	<u>3,231,837</u>	<u>3,189,831</u>	<u>3,216,719</u>
<i>Public Works</i>				
County Engineer	3,518,236	5,229,354	6,090,044	6,264,676
GIS	6,495	6,495	6,495	6,495
Infrastructure	69,365,585	70,955,949	71,929,429	73,725,520
<i>Total Public Works</i>	<u>72,890,316</u>	<u>76,191,798</u>	<u>78,025,968</u>	<u>79,996,691</u>
<i>Health</i>				
Dog and Kennel	699,513	719,305	719,305	740,689
Ambulance Service	1,782,338	1,875,756	1,926,147	1,820,259
Solid Waste	1,088,434	1,170,208	1,380,157	1,378,157
Health Department	87,529	100,509	100,509	100,509
<i>Total Health</i>	<u>3,657,814</u>	<u>3,865,778</u>	<u>4,126,118</u>	<u>4,039,614</u>
<i>Human Services</i>				
County Home Farm	28,711	28,711	28,711	28,711
Veteran's Services	5,135	5,135	5,135	5,135
Job & Family Services	2,936,937	2,985,800	2,995,362	2,995,362
Child Support Enforcement	25,724	25,724	25,724	25,724
Childrens Services	988,984	988,984	1,048,674	1,072,471
ACBDD (Beacon School)	5,726,260	6,256,780	6,501,695	6,595,679
<i>Total Human Services</i>	<u>9,711,751</u>	<u>10,291,134</u>	<u>10,605,301</u>	<u>10,723,082</u>
<i>Conservation and Recreation</i>				
Athens County Bikeway	378,128	378,128	416,128	416,128
Ferndale Park	61,126	61,126	61,126	61,126
<i>Total Conservation & Recreation</i>	<u>439,254</u>	<u>439,254</u>	<u>477,254</u>	<u>477,254</u>
Total Governmental Funds Capital Assets	<u>\$ 97,044,279</u>	<u>\$ 101,410,710</u>	<u>\$ 103,936,279</u>	<u>\$ 106,020,059</u>

Source: Athens County Auditor

	2010	2011	2012	2013	2014	2015
\$	6,159,095	\$ 6,159,095	\$ 6,168,199	\$ 6,219,519	\$ 6,219,519	\$ 6,211,968
	59,587	52,457	58,422	58,422	58,422	58,422
	-	7,130	7,130	16,060	29,555	22,425
	6,793	6,793	35,684	35,684	61,924	61,924
	140,865	140,865	147,138	147,138	147,138	147,138
	797,157	797,157	789,271	793,718	793,718	805,908
	19,842	19,842	19,842	26,470	26,470	26,470
	19,265	19,265	19,265	29,810	29,810	29,810
	-	-	-	35,578	111,967	111,967
	259,596	259,596	364,693	371,540	392,540	598,338
	<u>7,462,200</u>	<u>7,462,200</u>	<u>7,609,644</u>	<u>7,733,939</u>	<u>7,871,063</u>	<u>8,074,370</u>
	209,960	209,960	209,960	91,960	86,465	81,269
	21,000	21,000	21,000	21,000	21,000	21,000
	58,115	58,115	47,136	47,136	41,851	26,156
	12,655	6,583	6,583	6,583	6,583	6,583
	68,950	68,950	68,950	68,420	34,219	32,883
	<u>370,680</u>	<u>364,608</u>	<u>353,629</u>	<u>235,099</u>	<u>190,118</u>	<u>167,891</u>
	1,740,881	1,806,460	1,856,865	1,995,648	2,115,732	1,829,938
	353,074	390,638	419,409	419,409	419,409	419,409
	1,003,632	1,059,559	1,194,305	1,194,305	1,659,513	1,805,535
	<u>3,097,587</u>	<u>3,256,657</u>	<u>3,470,579</u>	<u>3,609,362</u>	<u>4,194,654</u>	<u>4,054,882</u>
	6,403,356	6,475,749	6,527,782	6,510,167	7,388,025	7,606,556
	6,495	6,495	6,495	6,495	6,495	6,495
	75,329,228	76,818,708	77,998,889	78,841,093	80,139,289	80,836,993
	<u>81,739,079</u>	<u>83,300,952</u>	<u>84,533,166</u>	<u>85,357,755</u>	<u>87,533,809</u>	<u>88,450,044</u>
	719,388	719,388	698,088	726,700	726,700	726,700
	1,942,250	1,952,025	2,188,056	2,408,327	2,383,634	2,695,051
	1,378,157	1,431,157	1,410,028	1,429,206	1,429,206	1,416,882
	100,509	123,918	123,918	123,918	114,055	114,055
	<u>4,140,304</u>	<u>4,226,488</u>	<u>4,420,090</u>	<u>4,688,151</u>	<u>4,653,595</u>	<u>4,952,688</u>
	28,711	28,711	28,711	28,711	28,711	28,711
	5,135	5,135	5,135	5,135	5,135	-
	2,944,230	2,940,343	2,959,305	2,802,565	2,802,565	2,717,453
	19,359	6,908	6,908	6,908	6,908	6,908
	1,141,168	1,387,076	1,692,340	1,793,298	1,854,344	1,816,338
	6,735,861	7,123,769	7,123,769	7,328,209	7,215,380	7,303,396
	<u>10,874,464</u>	<u>11,491,942</u>	<u>11,816,168</u>	<u>11,964,826</u>	<u>11,913,043</u>	<u>11,872,806</u>
	416,128	469,545	486,948	902,055	913,068	919,742
	61,126	61,126	61,126	61,126	61,126	61,126
	<u>477,254</u>	<u>530,671</u>	<u>548,074</u>	<u>963,181</u>	<u>974,194</u>	<u>980,868</u>
\$	<u>108,161,568</u>	<u>110,633,518</u>	<u>112,751,350</u>	<u>114,552,313</u>	<u>117,330,476</u>	<u>118,553,549</u>

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	\$ 323,920	\$ 14,483,090	\$ 4,538,200	\$ 242,760	\$ 9,426,020	\$ 7,229,780
Nelsonville City	459,160	109,340	5,048,050	5,640	1,572,500	8,149,850
Albany Corporation	-	34,970	9,560	16,070	112,300	27,330
Amesville Corporation	-	-	11,820	1,830	106,710	946,870
Buchtel Corporation	29,210	-	40	-	60,170	45,930
Chauncey Corporation	42,150	-	-	-	259,300	733,780
Coolville Corporation	-	22,210	30,590	48,700	82,920	860,760
Glouster Corporation	220	100	40,840	65,510	265,000	1,550,170
Jacksonville Corporation	8,280	-	-	2,190	112,420	-
Trimble Corporation	-	10	-	4,490	77,980	-
	<u>\$ 862,940</u>	<u>\$ 14,649,720</u>	<u>\$ 9,679,100</u>	<u>\$ 387,190</u>	<u>\$ 12,075,320</u>	<u>\$ 19,544,470</u>
<u>TOWNSHIPS</u>						
Athens Township	\$ 50	\$ 200,710	\$ 1,243,340	\$ 111,750	\$ 1,149,780	\$ 4,960,340
Alexander Township	-	797,330	13,670	22,110	180	1,208,900
Ames Township	-	25,560	550	29,170	33,240	-
Bern Township	-	163,490	-	42,460	-	3,240
Canaan Township	121,260	1,375,140	353,710	69,210	57,430	-
Carthage Township	-	555,810	6,200	101,150	-	-
Dover Township	2,710,970	12,570	722,030	27,650	38,030	4,740
Lee Township	-	18,060	46,340	123,500	35,170	27,500
Lodi Township	4,460	164,140	7,450	283,390	-	-
Rome Township	52,920	112,330	4,600	79,280	-	2,426,730
Troy Township	23,480	337,230	55,560	9,670	-	-
Trimble Township	1,606,670	2,195,450	9,190	1,006,530	54,650	1,934,240
Waterloo Township	65,260	2,091,080	40,150	95,820	-	-
York Township	2,619,380	789,120	33,420	90,780	-	44,860
	<u>\$ 7,204,450</u>	<u>\$ 8,838,020</u>	<u>\$ 2,536,210</u>	<u>\$ 2,092,470</u>	<u>\$ 1,368,480</u>	<u>\$ 10,610,550</u>
Total Athens County	<u>\$ 8,067,390</u>	<u>\$ 23,487,740</u>	<u>\$ 12,215,310</u>	<u>\$ 2,479,660</u>	<u>\$ 13,443,800</u>	<u>\$ 30,155,020</u>
<u>SCHOOL DISTRICTS</u>						
Athens CSD	\$ 3,077,090	\$ 15,140,770	\$ 6,503,570	\$ 302,530	\$ 10,847,110	\$ 12,928,640
Alexander LSD	69,720	3,112,950	117,170	529,520	147,650	1,263,730
Federal Hocking LSD	197,660	2,140,000	463,030	471,430	306,320	4,237,600
Trimble LSD	1,526,990	2,163,860	50,030	1,078,720	509,760	3,460,520
Nelsonville-York CSD	3,195,930	930,160	5,081,510	96,420	1,632,960	8,264,530
Warren LSD	-	-	-	1,040	-	-
	<u>\$ 8,067,390</u>	<u>\$ 23,487,740</u>	<u>\$ 12,215,310</u>	<u>\$ 2,479,660</u>	<u>\$ 13,443,800</u>	<u>\$ 30,155,020</u>
<u>Joint Vocational Schools</u>						
Tri-County J.V.S.	\$8,067,390	\$23,487,740	\$12,215,310	\$2,478,620	\$13,443,800	\$30,155,020
Washington County J.V.S.	-	-	-	1,040	-	-
	<u>\$8,067,390</u>	<u>\$23,487,740</u>	<u>\$12,215,310</u>	<u>\$2,479,660</u>	<u>\$13,443,800</u>	<u>\$30,155,020</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
\$ 578,740	\$ 220,915,650	\$ 11,199,380	\$ 6,662,520	\$ 492,290	\$ 11,134,230	\$ 936,210	\$ 288,162,790
166,050	13,418,550	1,940,780	1,056,730	25,380	-	40,330	31,992,360
-	9,800	181,690	929,630	-	-	24,160	1,345,510
-	-	3,190	15,140	-	-	-	1,085,560
-	-	-	139,000	-	-	96,720	371,070
-	-	14,370	277,330	7,670	-	107,760	1,442,360
-	-	155,280	290,790	1,670	-	-	1,492,920
-	-	630,020	256,520	-	-	58,650	2,867,030
-	-	-	58,730	-	-	72,140	253,760
20	-	15,710	27,640	17,270	-	-	143,120
<u>\$ 744,810</u>	<u>\$ 234,344,000</u>	<u>\$ 14,140,420</u>	<u>\$ 9,714,030</u>	<u>\$ 544,280</u>	<u>\$ 11,134,230</u>	<u>\$ 1,335,970</u>	<u>\$ 329,156,480</u>
\$ 95,850	\$ 192,320	\$ 257,720	\$ 1,702,460	\$ 12,050	\$ -	\$ 952,680	\$ 10,879,050
-	41,400	337,450	670,610	254,000	-	463,630	3,809,280
150	-	-	88,990	10,830	-	6,090	194,580
-	-	-	68,840	2,060	-	-	280,090
100,930	-	11,290	94,310	45,000	-	2,780	2,231,060
-	-	12,170	248,540	22,240	-	552,020	1,498,130
338,460	-	91,340	161,800	39,640	-	2,715,960	6,863,190
19,980	3,314,170	289,440	107,820	-	-	1,300	3,983,280
-	-	-	75,170	14,300	-	83,780	632,690
11,640	-	51,330	124,970	37,970	-	70,840	2,972,610
43,540	-	-	474,530	39,350	-	37,140	1,020,500
-	-	-	134,400	13,570	-	517,850	7,472,550
28,430	-	51,940	275,160	18,380	-	17,340	2,683,560
73,650	2,547,090	-	342,780	106,320	-	198,490	6,845,890
<u>\$ 712,630</u>	<u>\$ 6,094,980</u>	<u>\$ 1,102,680</u>	<u>\$ 4,570,380</u>	<u>\$ 615,710</u>	<u>\$ -</u>	<u>\$ 5,619,900</u>	<u>\$ 51,366,460</u>
<u>\$ 1,457,440</u>	<u>\$ 240,438,980</u>	<u>\$ 15,243,100</u>	<u>\$ 14,284,410</u>	<u>\$ 1,159,990</u>	<u>\$ 11,134,230</u>	<u>\$ 6,955,870</u>	<u>\$ 380,522,940</u>
\$ 1,099,180	\$ 221,107,970	\$ 11,562,810	\$ 8,783,110	\$ 574,860	\$ 10,691,880	\$ 1,329,710	\$ 303,949,230
47,480	3,365,370	860,520	2,079,390	294,030	-	744,340	12,631,870
71,060	-	233,260	1,328,940	128,560	442,350	1,364,230	11,384,440
20	-	645,730	480,990	30,840	-	3,182,050	13,129,510
239,700	15,965,640	1,940,780	1,568,000	131,700	-	335,540	39,382,870
-	-	-	43,980	-	-	-	45,020
<u>\$ 1,457,440</u>	<u>\$ 240,438,980</u>	<u>\$ 15,243,100</u>	<u>\$ 14,284,410</u>	<u>\$ 1,159,990</u>	<u>\$ 11,134,230</u>	<u>\$ 6,955,870</u>	<u>\$ 380,522,940</u>
\$1,457,440	\$240,438,980	\$15,243,100	\$14,240,430	\$1,159,990	\$11,134,230	\$6,955,870	\$380,477,920
-	-	-	43,980	-	-	-	45,020
<u>\$1,457,440</u>	<u>\$240,438,980</u>	<u>\$15,243,100</u>	<u>\$14,284,410</u>	<u>\$1,159,990</u>	<u>\$11,134,230</u>	<u>\$6,955,870</u>	<u>\$380,522,940</u>

Table 20
Athens County, Ohio
Athens County Taxes Collected
(Collection Year 2015)

Entity	Taxes ⁽²⁾			
	Real Estate	Manufactured Homes	Estate	Total
General Fund	\$ 2,303,753	\$ 34,439	\$ -	\$ 2,338,192
Children Services	3,785,351	54,048	-	3,839,399
ACBDD (Beacon School)	6,674,136	97,474	-	6,771,610
Ambulance Service	2,122,294	30,969	-	2,153,263
TB Levy	167,242	2,188	-	169,430
Senior Citizens	519,981	7,231	-	527,212
Senior Citizens Meals on Wheels	238,478	3,541	-	242,019
Total County Offices and Agencies	15,811,235	229,890	-	16,041,125
Health Department	925,372	13,725	-	939,097
317 Board	1,891,619	28,272	-	1,919,891
County Library	952,327	14,383	-	966,710
⁽¹⁾ Total Outside Agencies	3,769,318	56,380	-	3,825,698
Athens CSD	17,807,801	90,861	-	17,898,662
Nelsonville-York CSD	2,148,864	41,025	-	2,189,889
Alexander LSD	4,224,484	85,794	-	4,310,278
Federal Hocking LSD	3,678,219	84,171	-	3,762,390
Trimble LSD	1,066,818	28,465	-	1,095,283
Warren LSD	51,153	2,495	-	53,648
Tri-County JVS	2,083,751	26,429	-	2,110,180
Washington Co. JVS	3,277	176	-	3,453
Total Schools	31,064,367	359,416	-	31,423,783
Athens City	831,333	86	12,949	844,368
Nelsonville City	435,340	3,861	-	439,201
Albany Village	120,052	1,835	-	121,887
Amesville Village	37,623	1,504	-	39,127
Buchtel Village	58,562	2,186	-	60,748
Chauncey Village	48,558	1,346	-	49,904
Coolville Village	18,293	432	-	18,725
Glouster Village	188,573	5,626	-	194,199
Jacksonville Village	79,152	1,958	-	81,110
Trimble Village	38,470	1,104	-	39,574
Total Municipalities	1,855,956	19,938	12,949	1,888,843
Alexander Township	343,056	9,677	-	352,733
Ames Township	222,347	3,953	-	226,300
Athens Township	1,014,176	11,995	3,843	1,030,014
Bern Township	104,832	1,970	-	106,802
Canaan Township	340,210	2,361	-	342,571
Carthage Township	219,342	6,700	-	226,042
Dover Township	296,639	7,078	-	303,717
Lee Township	279,502	2,577	-	282,079
Lodi Township	264,171	4,712	-	268,883
Rome Township	261,302	5,958	-	267,260
Trimble Township	148,979	5,994	235	155,208
Troy Township	238,311	6,275	43,874	288,460
Waterloo Township	262,232	9,922	-	272,154
York Township	416,304	9,937	-	426,241
Total Townships	4,411,403	89,109	47,952	4,548,464
County Wide Total	\$ 56,912,279	\$ 754,733	\$ 60,901	\$ 57,727,913

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 2015)

Entity	State Payments					
	Gasoline	Motor Vehicle License	Local Government	Public Utility Personal Property Reimbursement	Commercial Activity Tax Reimbursement	Total
General Fund	\$ -	\$ 12,734	\$ 593,409	\$ -	\$ -	\$ 606,143
Co. Engineer	224,128	1,920,957	-	-	-	2,145,085
Total County Offices and Agencies	224,128	1,933,691	593,409	-	-	2,751,228
Athens City	-	107,399	356,597	-	-	463,996
Nelsonville City	-	32,405	60,974	409	1,663	95,451
Albany Village	-	9,041	13,214	79	176	22,510
Amesville Village	-	1,298	3,666	-	-	4,964
Buchtel Village	-	3,939	7,461	-	-	11,400
Chauncey Village	-	6,237	9,410	-	-	15,647
Coolville Village	-	-	8,531	-	-	8,531
Glouster Village	-	26,141	16,712	65	272	43,190
Jacksonville Village	-	25,554	6,316	-	39	31,909
Trimble Village	-	5,345	5,819	89	48	11,301
Total Municipalities	-	217,359	488,700	642	2,198	708,899
Alexander Township	87,035	23,604	20,681	-	-	131,320
Ames Township	87,035	14,757	15,553	-	-	117,345
Athens Township	96,907	42,232	34,526	-	-	173,665
Bern Township	87,035	13,822	15,105	-	-	115,962
Canaan Township	87,035	20,202	18,793	-	2,665	128,695
Carthage Township	87,035	23,117	21,143	-	-	131,295
Dover Township	87,035	25,770	23,670	-	-	136,475
Lee Township	87,035	17,993	16,878	-	-	121,906
Lodi Township	87,035	21,352	19,835	-	-	128,222
Rome Township	87,035	24,084	22,041	-	-	133,160
Trimble Township	87,035	17,625	17,833	-	859	123,352
Troy Township	87,035	24,811	21,422	-	-	133,268
Waterloo Township	87,035	22,140	20,531	-	-	129,706
York Township	87,035	18,890	17,934	-	-	123,859
Total Townships	1,228,362	310,399	285,945	-	3,524	1,828,230
County Wide Total	\$ 1,452,490	\$ 2,461,449	\$ 1,368,054	\$ 642	\$ 5,722	\$ 5,288,357
			Special Assessments ⁽¹⁾			
			\$ 42,298	Athens City	\$ 550,319	
			1,833	Albany Village	12,316	
			122	Nelsonville City	4,780	
			157,495	Coolville Village	4,278	
			86,311	Glouster Village	20,382	
			17,265	Jacksonville Village	4,783	
			158,430	Trimble Village	8,451	
			93			
			\$ 463,847	Total Municipalities	\$ 605,310	

Source: Athens County Auditor

⁽¹⁾ Special Assessments are net of any fees.

Table 22
Athens County, Ohio
Detail Sales Tax Receipts
(Collection Year 2015)
(cash basis of accounting)

		General Fund		911 Emergency Communications		Total	
		Amount	% of Total	Amount	% of Total	Amount	% of Total
Regular Sales	Local Stores (C & E, Cross Court, Etc.).	\$ 1,294,298	19.21%	\$ 323,573	19.21%	\$ 1,617,871	19.21%
Direct Pay	Taxes paid directly to the State.	684,409	10.16%	171,102	10.16%	855,511	10.16%
Seller's Use	Out of State Retailers.	674,313	10.01%	168,577	10.01%	842,890	10.01%
Consumer's Use	Taxes due beyond what was paid to supplier.	121,521	1.80%	30,380	1.80%	151,901	1.80%
Motor Vehicle	From County Clerk of Courts.	856,028	12.70%	213,840	12.69%	1,069,868	12.70%
Watercraft and Outboard Motors	From County Clerk of Courts.	5,859	0.09%	1,464	0.09%	7,323	0.09%
Liquor Control	State or Agency Liquor Stores.	37,044	0.55%	9,261	0.55%	46,305	0.55%
Voluntary Payments	Payments made by nonregistered consumers.	9,145	0.13%	2,286	0.13%	11,431	0.14%
Assessment Payments	From Tax Assessments.	9,401	0.14%	2,350	0.14%	11,751	0.14%
Audit Payments	From Audits.	11,256	0.17%	2,815	0.17%	14,071	0.17%
Sales Tax on Motor Fuel	Tax Due on Motor Fuel Tax Refunds.	1,246	0.02%	311	0.02%	1,557	0.02%
Certified Assessment Payments	From Certified Tax Assessments	25,972	0.38%	6,456	0.38%	32,428	0.38%
Statewide Master	Chain Stores (Wal-Mart, Lowes, Etc.).	2,592,434	38.47%	648,108	38.48%	3,240,542	38.47%
Streamlined Sales-Intrastate	Streamlined Tax Agreement Payments	4,742	0.07%	1,185	0.07%	5,927	0.07%
Streamlined Sales-Interstate	Streamlined Tax Agreement Payments	7,333	0.11%	1,833	0.11%	9,166	0.11%
Streamlined Use	Streamlined Tax Agreement Payments	-	0.00%	-	0.00%	-	0.00%
Use Tax from Ohio IT 1040	State Income Tax Payments	-	0.00%	-	0.00%	0	0.00%
Non-Resident Motor Vehicle	Non-Ohio resident purchases of motor vehicles.	1,852	0.03%	463	0.03%	2,315	0.03%
Non-Resident Watercraft	Non-Ohio resident purchases of watercraft.	14	0.00%	4	0.00%	18	0.00%
Transient Sales	Payments made from transient sales.	380,377	5.64%	95,093	5.64%	475,470	5.64%
Amnesty	Use Tax Amnesty Payments	21,390	0.32%	5,348	0.32%	26,738	0.32%
Total Receipts		6,738,634	100.00%	1,684,449	100.00%	8,423,083	100.00%
Adjustments		-		-		-	
Less Refund		(3,442)		(860)		(4,302)	
Aggregate Tax Receipts		6,735,192		1,683,589		8,418,781	
Less 1% Administrative Fee		(67,352)		(16,836)		(84,188)	
Total Tax Allocation		\$ 6,667,840		\$ 1,666,753		\$ 8,334,593	

Source: Ohio Department of Taxation



Dave Yost • Auditor of State

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 18, 2016