



OHIO AUDITOR OF STATE
KEITH FABER



**ATHENS COUNTY
DECEMBER 31, 2022**

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**ATHENS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	N/A	\$0	\$10,334
National School Lunch Program	10.555	N/A	0	17,391
COVID-19: National School Lunch Program	10.555	N/A	0	5,778
Total Child Nutrition Cluster			<u>0</u>	<u>33,503</u>
<i>Passed Through Ohio Department of Job and Family Services</i>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2223-11-6898	0	559,983
<i>Passed Through Ohio Department of Education</i>				
COVID-19 Pandemic EBT Administrative Costs	10.649	N/A	0	628
<i>Passed Through Ohio Department of Natural Resources</i>				
Forest Service Schools and Roads Cluster				
Schools and Roads - Grants to States	10.665	N/A	15,054	15,054
<i>Direct from Federal Government</i>				
Water and Water Disposal Systems for Rural Communities				
	10.760	N/A	0	14,411,547
<i>Direct from Federal Government</i>				
Communities Facilities Loans and Grants Cluster				
Community Facilities Loans and Grants	10.766	N/A	<u>0</u>	<u>53,000</u>
Total U.S. Department of Agriculture			15,054	15,073,715
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Development Services Agency</i>				
Community Development Block Grants - State's Program	14.228	B-C-20-1AE-1	0	222,710
Community Development Block Grants - State's Program	14.228	B-F-18-1AE-1	0	653
Community Development Block Grants - State's Program	14.228	B-X-19-1AE-1	0	15,000
Community Development Block Grants - State's Program	14.228	B-F-20-1AE-1	0	732,895
Community Development Block Grants - State's Program	14.228	B-W-20-1AE-1	<u>0</u>	<u>30,000</u>
Total Community Development Block Grants - State's Program			0	1,001,258
Home Investment Partnership Program	14.239	B-C-20-1AE-2	<u>0</u>	<u>442,552</u>
Total U.S. Department of Housing and Urban Development			0	1,443,810
U.S. DEPARTMENT OF INTERIOR				
<i>Direct Federal</i>				
Payments in Lieu of Taxes	15.226	N/A	0	35,737
<i>Passed Through Ohio Department of Natural Resources</i>				
National Forest Acquired Lands	15.438	N/A	<u>17,752</u>	<u>17,752</u>
Total U.S. Department of Interior			17,752	53,489
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2022-VOCA-134713277	0	46,086
Crime Victim Assistance	16.575	2023-VOCA-135103679	0	14,037
Crime Victim Assistance	16.575	2022-VOCA-134713675	0	23,857
Crime Victim Assistance	16.575	2023-VOCA-135104094	0	7,614
Crime Victim Assistance	16.575	2023-VOCA-135105165	0	14,172
Crime Victim Assistance	16.575	2022-VOCA-134713747	<u>0</u>	<u>34,643</u>
Total Crime Victim Assistance			0	140,409
<i>Passed Through Ohio Department of Public Safety</i>				
Violence Against Women Formula Grant	16.588	2021-WF-VA5-8417	0	46,198
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2021-JG-A02-6078	0	5,909
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-JG-A02-6078F	0	12,457
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2021-JG-B01-6580	<u>0</u>	<u>4,999</u>
Total Edward Byrne Memorial Justice Assistance Grant Program			0	23,365
Total U.S. Department of Justice			0	209,972

**ATHENS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Continued)**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF LABOR				
<i>Passed through Ohio Department of Job and Family Services</i>				
Unemployment Insurance	17.225	N/A	0	46,283
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
WIOA Adult Program	17.258	N/A	31,729	579,915
WIOA Youth Activities	17.259	N/A	178,897	842,049
WIOA Dislocated Workers Formula Grant	17.278	N/A	13,414	179,851
Total Workforce Innovation and Opportunity Act (WIOA) Cluster:			224,040	1,601,815
WIA National Emergency Grants	17.277	N/A	16,617	108,152
Apprenticeship USA Grants	17.285	N/A	0	9,655
Total U.S. Department of Labor			240,657	1,765,905
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster- State and Community Highway Safety	20.600	STEP-2022-Athens Co. Sheriff's Office-00038	0	17,618
Highway Safety Cluster- State and Community Highway Safety	20.600	STEP-2023-Athens Co. Sheriff's Office-00021	0	3,616
Total Highway Safety Cluster- State and Community Highway Safety			0	21,234
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2022-Athens Co. Sheriff's Office-00038	0	13,460
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2023-Athens Co. Sheriff's Office-00021	0	5,148
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			0	18,608
<i>Passed Through Ohio Emergency Management Agency</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940044HMEP	0	3,424
Total U.S. Department of Transportation			0	43,266
U.S. DEPARTMENT OF TREASURY				
<i>Passed through Ohio Office of Budget and Management</i>				
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	0	121,282
Total U.S. Department of Treasury			0	121,282
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Education</i>				
Adult Education - Basic Grants to States	84.002A	N/A	0	70,792
Special Education Cluster:				
Special Education - Grants to States	84.027A	N/A	0	25,146
COVID-19: Special Education - Grants to States	84.027X	N/A	0	1,742
Special Education - Preschool Grants	84.173A	N/A	0	2,784
COVID-19: Special Education - Preschool Grants	84.173X	N/A	0	129
Total Special Education Cluster			0	29,801
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Special Education - Grants for Infants and Families	84.181	N/A	0	109,404
<i>Passed Through Ohio Department of Education</i>				
COVID-19 : Education Stabilization Fund	84.425C	N/A	0	9,059
Total U.S. Department of Education			0	219,056
U.S. ELECTION ASSISTANCE COMMISSION				
<i>Passed Through Ohio Secretary of State</i>				
Help America Vote Act (HAVA) Election Security Grants	90.404	2022	0	10,000
Total U.S. Election Assistance Commission			0	10,000
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Job and Family Services</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2223-11-6899	0	102,011

ATHENS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
477 Cluster				
Temporary Assistance for Needy Families- Kinship Caregiver	93.558	G-2021-11-5898	0	87,806
Temporary Assistance for Needy Families- Kinship Caregiver	93.558	G-2223-11-6898	0	2,527
Temporary Assistance for Needy Families	93.558	G-2223-11-6898	160,311	3,836,426
COVID-19: Temporary Assistance for Needy Families	93.558	G-2021-11-5898	0	26,552
Temporary Assistance for Needy Families - Independent Living	93.558	G-2223-11-6899	0	11,418
Total Temporary Assistance for Needy Families- 477 Cluster			<u>160,311</u>	<u>3,964,729</u>
Child Support Enforcement	93.563	G-2223-11-6898	0	1,632,047
Child Care and Development Block Grant- CCDF Cluster	93.575	G-2223-11-6898	0	127,702
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2223-06-0101	0	128,597
Foster Care - Title IV-E	93.658	G-2223-06-0101	0	2,198,780
Adoption Assistance	93.659	G-2223-11-6899	0	1,817,984
Passed Through Ohio Department of Developmental Disabilities				
Social Services Block Grant	93.667	N/A	0	50,542
Passed Through Ohio Department of Job and Family Services				
Social Services Block Grant	93.667	G-2223-11-6898	0	444,075
Social Services Block Grant	93.667	G-2223-06-0101	0	3,729
Total Social Services Block Grant			<u>0</u>	<u>498,346</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2223-11-6899	0	3,376
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2223-11-6899	0	50,775
Total John H. Chafee Foster Care Program for Successful Transition to Adulthood			<u>0</u>	<u>54,151</u>
Elder Abuse Prevention Interventions Program	93.747	N/A	0	3,335
COVID-19: Elder Abuse Prevention Interventions Program	93.747	N/A	0	7,305
Total Elder Abuse Prevention Interventions Program			<u>0</u>	<u>10,640</u>
Children's Health Insurance Program	93.767	G-2223-11-6898	0	155,824
Medicaid Cluster:				
Medical Assistance Program	93.778	G-2223-11-6898	0	1,373,743
Medical Assistance Program	93.778	G-2223-11-6899	0	8,696
Total Medicaid Cluster			<u>0</u>	<u>1,382,439</u>
Total U.S. Department of Health and Human Services			160,311	12,073,250
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through Ohio Department of Public Safety				
Disaster Grants - Public Assistance	97.036	FEMA-DR-4424-OH	0	332,900
Hazard Mitigation Grant	97.039	FEMA-DR-4507-OH	0	20,020
Passed through Ohio Emergency Management Agency				
Emergency Management Performance Grant	97.042	EMC-2021-EP-00002	0	35,888
COVID-19 Emergency Management Performance Grant	97.042	EMC-2021-EP-00007	0	22,139
Total Emergency Management Performance Grant			<u>0</u>	<u>58,027</u>
Total U.S. Department of Homeland Security			0	410,947
Total Schedule of Expenditures of Federal Awards			<u>\$433,774</u>	<u>\$31,424,692</u>

The accompanying notes are an integral part of this Schedule.

ATHENS COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR § 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 – BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 fiscal year ended December 31, 2022. The information on this Schedule is prepared in accordance with the requirements for 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 County. Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be limited to as to reimbursement.

NOTE 2 – DE MINIMIS INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 – SUBRECIPIENTS

The County passes certain federal awards received from various agencies to other governments or not-for-profit agencies (subrecipients). As Note 1 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.

NOTE 4 – CHILD NUTRITION CLUSTER

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

NOTE 5 – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE

The county has revolving loan program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County. This Schedule reports loans made and administrative costs as disbursements. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans, however are not included as disbursement on this Schedule.

These loans are collateralized by mortgages on the property or asset acquired. At December 31, 2022, the gross amount of loans outstanding under this program was \$905,381.30.

NOTE 6 – MATCHING REQUIREMENTS

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.

OHIO AUDITOR OF STATE KEITH FABER



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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 Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 29, 2023 wherein we noted the County restated the financial statement beginning balance for the business-type activities and Plains Sewer Fund due to recalculations of the Asset Retirement Obligation Liability and related Deferred Outflow. We also noted the County restated the Net Position of the business-type activities and Albany Sewer Fund due to a reevaluation of long-term obligations relating to a sewer project and the budgetary statement for the Road (MVG) Fund due to overstatement in the prior period.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2022-004 and 2022-005 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings as items 2022-001 through 2022-004.

County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Corrective Action Plan. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

August 29, 2023

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Athens County, Ohio (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Athens County's major federal programs for the year ended December 31, 2022. Athens County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

In our opinion, Athens County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. 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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our (unmodified) report thereon dated August 29, 2023, wherein we noted the County restated the financial statement beginning balance for the business-type activities and Plains Sewer Fund due to recalculations of the Asset Retirement Obligation Liability and related Deferred Outflow. We also noted the County restated the Net Position of the business-type activities and Albany Sewer Fund due to a reevaluation of long-term obligations relating to a sewer project and the budgetary statement for the Road (MVG) Fund due to overstatement in the prior period. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to August 29, 2023. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management 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, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

November 28, 2023

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**ATHENS COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list): <ul style="list-style-type: none"> • Water and Water Disposal Systems for Rural Communities, AL # 10.760 • Workforce Innovation and Opportunity Act (WIOA) Cluster, AL # 17.258/17.259/17.278 • Child Support Enforcement, AL # 93.563 	
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 942,367 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

FINDING NUMBER 2022-001

Noncompliance

Ohio Rev. Code §117.38 provides that each public office shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. To be considered a complete annual financial report filing and avoid any penalties and/or non-compliance citations, the financial statements submitted via the Hinkle System must include all components, including the notes to the financial statements.

The County did not include ATCO, Inc. as a component unit on their annual financial statement reported through the Hinkle system, as required. ATCO dissolved as of September 30, 2022; however, the activities during 2022 to that point were not included in the annual financial report filing in Hinkle.

**ATHENS COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(Continued)**

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

FINDING NUMBER 2022-001 (Continued)

Noncompliance - Ohio Rev. Code §117.38 (Continued)

The County should review annual financial reports before they are posted to the Hinkle system to ensure they are complete, and all component unit activities are included.

Official's Response: The ATCO Inc. non-profit board was a separate non-profit board but included as a component unit under the umbrella of the Athens County Board of Developmental Disabilities. ATCO Inc. had originally intended to dissolve during calendar year 2021 and steps were taken during calendar year 2021 to dissolve the board. However, the actual liquidation of funds and official dissolution of the board did not occur until calendar year 2022 (9/30/22). To the best of our knowledge, ATCO, Inc. is now formally and fully dissolved, and all accounts have been closed. Moving forward, ATCO Inc. is no longer a component unit and will not need to be included in the reporting, but we will ensure clear lines of communication on any future component units to make sure they are included in required reporting.

FINDING NUMBER 2022-002

Noncompliance – Athens County Port Authority

Ohio Rev. Code § 5705.28(B)(2)(c) requires a comparable, but somewhat streamlined budget process for entities that do not levy taxes which requires entities to follow §§ 5705.36, .38, .40, .41, .43, .44, and .45. However, documents prepared in accordance with these sections need not be filed with the county auditor or county budget commission.

Ohio Rev. Code § 5705.41(B) provides that no subdivision or taxing unit shall make any expenditure of money unless it has been appropriated as provided in such chapter.

Ohio Rev. Code § 5705.36(A)(1) provides that on or about the first day of each fiscal year, the fiscal officer of each subdivision and other taxing unit shall certify to the county auditor the total amount from all sources available for expenditures from each fund set up in the tax budget or, if adoption of a tax budget was waived under section 5705.281 of the Revised Code, from each fund created by or on behalf of the taxing authority.

Ohio Rev. Code § 5705.38(A) provides that on or about the first day of each fiscal year, the taxing authority of each subdivision or other taxing unit shall pass an appropriation measure, and thereafter during the year it may pass any supplemental appropriation measures as it finds necessary, based on the revised tax budget or the official certificate of estimated resources or amendments of the certificate.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Athens County Port Authority (the Authority) did not have approved appropriations or estimated resources. As such, all expenditures of the Authority's business-type activities fund were in excess of appropriations. Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

The Authority's Board should approve an appropriation measure and estimated resources each year. The Board should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Authority's Treasurer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

**ATHENS COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(Continued)**

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2022-002 (Continued)

Noncompliance – Athens County Port Authority (Continued)

Official's Response:

The Athens County Port Authority will take the following measures to address noncompliance with budget and appropriations found in the official findings of the Auditor of State Official report:

- 1) The Athens County Port Authority is developing an annual budget resolution each year which lists estimated income and expenditures. The budget resolution will be reviewed and compared to actuals each month to ensure The Athens County Port Authority does not appropriate in excess of what is budgeted.
- 2) The Athens County Port Authority is developing a Capital Asset Policy which will establish reporting requirements for fixed assets, infrastructure assets and depreciation of assets in order to comply with financial reporting requirements of the Auditor of State.

FINDING NUMBER 2022-003

Noncompliance

Ohio Rev. Code § 5705.40 provides that any appropriation measure may be amended or supplemented if the entity complies with the same laws used in making the original appropriation. However, no appropriation may be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations against them.

The County could not provide the Commissioner approvals for amended appropriations in the amount of \$3,317,295 for the Board of Developmental Disabilities, \$3,750,000 for Children Services, and \$220,000 for the Road (MVG) Fund. The \$3,750,000 for Children Services was approved by the Children Services Board, however it was not approved by the Board of Commissioners. The failure to properly document specific approvals to amendments of appropriations could allow for unauthorized expenditures.

The Commissioners should approve all amendments to appropriations by fund and amount.

Officials' Response: The Board of Commissioners understands its responsibility to approve all appropriations. We evaluate and approve all amended appropriations as they are presented to the Board. We spoke to the Auditor's Office and asked that they review their procedures to ensure that amendments are presented to the Board for approval before they execute them. This should ensure that all the necessary procedures are followed.

Auditor's Response: The Auditor's office will require written board approval for all appropriations prior to executing them in the future.

**ATHENS COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(Continued)**

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2022-004

Noncompliance and Material Weakness

Ohio Rev. Code § 5705.41(D)(1) provides that no orders or contracts involving the expenditure of money are to be made unless there is attached thereto a certificate of the fiscal officer certifying that the amount required meet the obligation or, the case of continuing contract to be performed in whole or in part in an ensuing fiscal year, the amount required to meet the obligation in the fiscal year in which the contract is made has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be void and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that treasurer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in Ohio Rev. Code §§ 5705.41(D)(1) and 5705.41(D)(3), respectively.

1. "Then and Now" certificate – If the chief fiscal officer can certify both at the time the contract or order was made ("then"), and at the time the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collections, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the County can authorize the drawing of a warrant for the payment of the amount due. The County has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts less than \$100 in counties and less than \$3,000 in all other subdivisions or taxing units may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the County.

2. Blanket Certificate – The auditor or fiscal officer may prepare "blanket" certificates for a certain sum of money, not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority, against any specific line-item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line-item appropriation.
3. Super Blanket Certificate – The County may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel oil, gasoline, food items, roadway materials, utilities, and any other specific recurring and reasonably predictable operating expense. This certification may, but need not, be limited to a specific vendor. This certification is not to extend beyond the current fiscal year. More than one super blanket certificate may be outstanding at a particular time for any line-item appropriation.

Due to deficiencies in internal controls, 100% of the Contracts Payable, Accounts Payable, and Intergovernmental payable transactions tested at year-end were not certified by the Auditor at the time the commitment was incurred, and there was no evidence the County followed the aforementioned exceptions. 80% of the nonpayroll transactions tested from the final month of the audit period were not properly encumbered by the Auditor. 90% of Board of Elections transactions tested were not properly encumbered. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

**ATHENS COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(Continued)**

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

FINDING NUMBER 2022-004 (Continued)

Noncompliance and Material Weakness- Ohio Rev. Code § 5705.41(D)(1) (Continued)

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to help ensure purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the County's funds exceeding budgetary spending limitations, the Auditor should certify the funds are or will be available prior to obligation by the County. When prior certification is not possible, "then and now" certification should be used.

Officials' Response: We have read and understand the County's responsibility to properly certify the availability of funds. We are committed to ensure all disbursements are within the budgetary spending limitations. In this instance, these items from the final month of the year were paid during 2023 and all were properly encumbered at the time of payment. The County does eliminate purchase orders late in the year as part of the year end procedures for the closing out of the accounting system. Any items are then issued a new purchase order in the new year prior to the payment. The County Auditor's office will review these procedures to determine if any changes are necessary.

FINDING NUMBER 2022-005

Material Weakness- Financial Reporting

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16. Governmental Accounting Standards Board (GASB) Cod. 1100 paragraph .101 states a governmental accounting system must make it possible both: (a) to present fairly and with full disclosure the funds and activities of the governmental unit in conformity with generally accepted accounting principles, and (b) to determine and demonstrate compliance with finance-related legal and contractual provisions.

- American Rescue Plan Fund Interest Revenues were posted as Other Revenues resulting in an increase in Interest Revenues and a decrease in Other Revenues of \$130,228.
- The Athens County Port Authority's Construction in Progress was posted as Intergovernmental Receivable resulting in a decrease in Intergovernmental Receivable and increase in Nondepreciable Capital Assets of \$797,000. This also resulted in an increase for Net Investment in Capital Asset and a decrease in Unrestricted Net Position.
- Investments were posted at tax cost rather than fair market value resulting in:
 - General Fund- a decrease in Cash and Cash Equivalents of \$1,385,977, a decrease in Interest Revenues of \$570,832, and Decrease in Fair Value of Investments of \$815,145.
 - American Rescue Plan- a decrease in Cash and Cash Equivalents of \$316,193, a decrease in Interest Revenues of \$130,228, and Decrease in Fair Value of Investments of \$185,965.
- In the Albany Sewer Fund, Accounts Receivable was understated resulting in an Increase in Accounts Receivable and Charges for Services of \$58,848.
- The Athens County Land Reutilization Corporation, Inc. Assets Held for Resale were incorrectly reported on the financial statements as Cash- and Cash Equivalents, which led to a decrease in Cash and Cash Equivalents and an increase in Assets Held for Resale of \$244,649.

**ATHENS COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(Continued)**

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2022-005 (Continued)

Material Weakness- Financial Reporting (Continued)

- In the Albany Sewer fund, portions of grant and Loans received from U.S. Department of Agriculture were incorrectly recorded resulting in an increase in Net Position at the beginning of the Year of \$4,090,745, an increase in Intergovernmental Nonoperating Revenues of \$10,320,546, a decrease in USDA Loans Payable of \$14,411,291, and an increase in Net Investment in Capital Assets Net Position of \$14,411,291.
- Original appropriations in the American Rescue Plan Fund were overstated compared to the original approved appropriation resolution resulting in a decrease in original budgeted Legislative and Executive Expenditures of \$4,106,269.
- The Fund Balances at the Beginning of the Year were overstated for the Road (MVGT) Fund Statement of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual (Budget Basis) Statements resulting in a decrease of \$366,946.
- In the Albany Sewer Fund, principal forgiveness received in 2022 was not posted until 2023. This resulted in an increase to Intergovernmental Non-operating Revenues and an increase to Cash and Cash Equivalents of \$121,854.
- In the Albany Sewer Fund, revenue amounts were incorrectly classified and intrafund activity was not eliminated between funds 619 and 621 resulting in a decrease in Charges for Services of \$215,295, an increase in Intergovernmental Non-operating revenues of \$255, a decrease in Nondepreciable Capital Assets of \$215,040, and a decrease in Net Investment in Capital Assets of \$215,040.
- In the Albany Sewer Fund, Accrued Interest Payable was understated resulting in an increase in Accrued Interest Payable and increase in Interest and Fiscal Charges of \$4,392.
- In the Albany Sewer Fund, Construction in Progress was overstated resulting in a decrease in Nondepreciable Capital Assets, an increase in Contractual Services, a decrease in Net Invested in Capital Assets Net Position, and an increase in Unassigned Net Position of \$4,503,114.
- The County did not include ATCO, Inc. information in the financial statements resulting in an increase in Cash and Cash Equivalents of \$184, an increase in Unrestricted Net Position of \$184, an increase in ATCO, Inc. Expenses of \$249,111, an increase in Miscellaneous revenues of \$417, and an increase in Net Position at the Beginning of the Year of \$248,870.
- Special Assessments Receivable was overstated in the Plains Sewer Fund resulting in a decrease in Special Assessments Receivable and Special Assessment Revenues of \$28,341.
- Certain capital assets were excluded from the reported capital assets reported in the Plains Sewer Fund resulting in a decrease in Contractual Services and increase in Depreciable Capital Assets, Net of \$53,602.
- The Asset Retirement Obligation was not properly calculated resulting in a decrease in Net position at the Beginning of the Year of \$73,639, a decrease in Deferred Outflows of Resources of \$83,715, and an increase in Contractual services of \$ 10,076 in the Plains Sewer Fund.
- In the Albany Sewer Fund, Accounts Payable was understated resulting in an Increase in Accounts Payable and Contractual Services of \$15,511.
- In the Albany Sewer Fund, Ohio Water Development Authority activity posted was incomplete resulting in an increase in Intergovernmental Non-operating revenues, an increase in Nondepreciable Capital Assets, an increase in Net Investments in Capital Assets Net Position, and a decrease in Unrestricted Net Position of \$391,704.

**ATHENS COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(Continued)**

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2022-005 (Continued)

Material Weakness- Financial Reporting (Continued)

In addition to the mispostings identified above, the County's Notes to the Basic Financial Statements also required material adjustment. These misstatements were caused by confusion over proper recording as well as incomplete or inaccurate information provided by the various departments. As a result, significant adjustments with which the County's management agrees, were made to the financial statements and ledgers, and are reflected in the accompanying financial statements.

To ensure the County's financial statements and notes to the financial statements are complete and accurate, the County's departments should provide timely and accurate information to the Auditor's Office. Further, the County Auditor, or other designated County Official, should review revenues and expenditures periodically and at year end to ensure amounts have been properly recorded. Finally, the County should review the basic financial statements compiled by their contracted Independent Public Accounting firm prior to filing those statements in the Hinkle System.

Officials' Response:

We have reviewed and discussed these adjustments with our GAAP Conversion Firm. We have maintained the County's cash records properly and accurately. These adjustments were a result of the application of Generally Accepted Accounting Principles. We will work closely with our GAAP Conversion Firm to eliminate the potential for these types of adjustments in the future.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None

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Jill A. Davidson

Athens County Auditor

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
2 CFR 200.511(b)
DECEMBER 31, 2022**

Finding Number	Finding Summary	Status	Additional Information
2021-001	Significant deficiency relating to Fund Balance Restatements.	Corrective Action Taken and Finding is Fully Corrected	N/A
2021-002	Material Weakness and Noncompliance relating to failing to identify Water and Waste Disposal Systems for Rural Communities, AL# 10.760 expenditures on the Schedule of Expenditures of Federal Awards.	Partially Corrected	The issue has been addressed in the management letter.
2021-003	Noncompliance with Water and Waste Disposal Systems for Rural Communities, AL# 10.760 relating to the Reporting compliance requirement.	Corrective Action Taken and Finding is Fully Corrected	N/A



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Jill A. Davidson

Athens County Auditor

CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) DECEMBER 31, 2022

Finding Number:	2022-001
Planned Corrective Action:	Although the component unit has since been dissolved and will not need to be included in subsequent years, any future component units will be included in the required reporting.
Anticipated Completion Date:	09/30/2023
Responsible Contact Person:	Scott Zielinski, Director of Finance, ACBDD
Finding Number:	2022-002
Planned Corrective Action:	Athens County Port Authority will begin adopting annual budget resolutions and is developing a capital asset plan.
Anticipated Completion Date:	12/13/2023
Responsible Contact Person:	Mollie Fitzgerald
Finding Number:	2022-003
Planned Corrective Action:	The Board of Commissioners will contact the Auditor's Office and non-general fund agencies to remind them that all appropriations and changes to appropriations must be approved by the Board of Commissioners.
Anticipated Completion Date:	09/30/2023
Responsible Contact Person:	Lenny Eliason, Athens County Board of Commissioners President
Finding Number:	2022-004
Planned Corrective Action:	The Auditor's office will review and update procedures.
Anticipated Completion Date:	12/31/2023
Responsible Contact Person:	Jill Davidson, Athens County Auditor
Finding Number:	2022-005
Planned Corrective Action:	We will work closely with our GAAP Conversion Firm to eliminate potential for these types of adjustments in the future.
Anticipated Completion Date:	09/30/2023
Responsible Contact Person:	Jill Davidson, Athens County Auditor





Athens County, Ohio

JILL A. DAVIDSON
ATHENS COUNTY AUDITOR
15 S. COURT STREET, RM 330
ATHENS, OH 45701



ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended
December 31, 2022

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ATHENS COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2022



Jill A. Davidson
Athens County Auditor

Tammi Goeglein
Chief Deputy Auditor

Scott Dunfee
GIS Administrator

Marsha Few
Real Estate Manager

Prepared by:
Athens County Auditor's Office

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ATHENS COUNTY, OHIO
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INTRODUCTORY SECTION

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Jill A. Davidson
Athens County Auditor

Honorable Lenny Eliason
Honorable Charlie Adkins
Honorable Chris Chmiel

August 29, 2023

CITIZENS OF ATHENS COUNTY, OHIO

Athens County is required by Ohio law to prepare an annual financial report using generally accepted accounting principles. It is our pleasure to present our thirty-third Annual Comprehensive Financial Report (Report) for the year ended December 31, 2022.

This Report is prepared in conformance to Accounting Principles Generally Accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources and contains the basic financial statements, supplemental statements and other financial statistical information, providing complete and full disclosure of all material financial aspects of Athens County for 2022. The Report includes 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 Report 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 complement 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, established in 1805, consists of fourteen townships, eight villages, two cities and five school districts. The County encompasses 508 square miles and has recently shown a decline in estimated population from the U.S. Census QuickFacts of 58,979. The City of Athens is the County seat with a more stable estimated population of 20,820.

The County has only those powers conferred upon it by the Ohio Revised Code. An elected three-member Board of Commissioners functions as the primary legislative and executive branch of the County. Each commissioner serves a term of four years. In addition, the Auditor, who serves as the Chief Fiscal Officer, Chief Payroll Officer, Chief Property Assessor, Sealer of Weights and Measures and is the Geographical Information System Administrator and the Treasurer, who collects property taxes and is the custodian of all funds are also elected to four-year terms. Other elected officials, serving four-year terms include the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder and Sheriff. Two Common Pleas Judges and a Probate-Juvenile Court Judge are also elected on a county-wide basis, serving six-year terms. The department heads also help govern the County. Although the elected officials and the department heads manage the internal operations of their respective offices, the Board of Commissioners authorize expenditures and serve as the budget and taxing authority and contracting body. The Athens County Board of Commissioners dissolved the Automatic Data Processing Board for Athens County and has contracted with FreedomLinx Technology Solutions for Information Technology Services for Athens County.

As the Chief Fiscal Officer, the County Auditor is responsible for maintaining and reporting of the financial records, the issuance of County warrants, and payment to creditors for liabilities incurred by the County. As the Chief Payroll Officer, she is the paymaster for all County employees. As the Chief Assessor she maintains the tax duplicate, abstracts, tax lists, and the tax rates for real estate and manufactured homes. The County Auditor administers tax reduction programs including Owner-Occupancy Tax Credits, Non-Business Tax Credits, Homestead Exemption

Program and the Current Agricultural Use Valuation Program. She also manages the apportionments, settlements and distribution of tax receipts to the appropriate political subdivisions. As the Sealer of Weights and Measures, the Auditor acts in concert with both the Ohio Department of Agricultural – Weights & Measures Division and the National Institute of Standards and Technology (NIST). The auditor also serves as the Geographical Information System Administrator for the County as an appointment by the Board of Commissioners.

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

Athens County employs approximately 600 employees who provide a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services to benefit its citizens.

REPORTING ENTITY

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

The County Auditor serves as fiscal agent, but the County has no financial accountability for the following legally separate agencies: The Athens City-County General Health District, A.D.A.M.H.S. (317) Board, the Athens County Soil and Water Conservation District, the Regional Planning Commission, the Athens-Hocking Solid Waste District and Hocking Valley Community Residential Center (HVCRC). In this report, the operations of these entities are presented in the Custodial 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 southeastern portion of Ohio and sits squarely in the heart of Appalachia. Its southeastern corner resides on the Ohio River. Athens County is bordered 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.

Athens County is becoming a prominent choice in business development in Southeast Ohio with its available workforce and accessible transportation system. Developing industries in bioscience and technology, advanced energy, production, and healthcare have resulted in affluent opportunities for local business owners and entrepreneurs. Athens continues to support local farmers, business owners and artists by having weekend markets for locals and visitors to explore and experience the rural charm of Athens.

In 1805, the City of Athens was designated as the county seat and is located along the Hocking River in the southeastern part of Ohio. It is home to Ohio University, a large public research university with undergraduate and graduate programs. The City of Athens uses the "Athens 2040 Comprehensive Plan", a city and economic development plan designed to boost the \$140 million tourism industry. In an effort to continually improve recreational experiences in Athens County, the City of Athens is a partner in the Baileys Trail System and the Outdoor Recreation Council of Appalachia (ORCA). The City Administration is dedicated to investing in and improving the "Gateway Corridors" into

the city, most notably being the \$3.5 million Richland Avenue Pedestrian Passageway, the \$3 million Stimson Avenue Roundabout and North 1804 Way, and the \$7 million Stimson Avenue streetscape and street improvements.

The Baileys Trail System is located in the Appalachian foothills of Southeast Ohio. The Baileys will offer 88 miles of trails for every level of rider. Baileys Trail System is part of an initiative supported by the Outdoor Recreation Council of Appalachia (ORCA) to deliver economic, health, social, environmental, and quality of life benefits to Ohioans. Phase 3 construction wrapped up in Fall 2021 with 36 total trail miles currently open. The baileys trail is built for all skill levels of cyclists, hikers, runners, adaptive athletes, hunters and nature enthusiasts. Two trailheads are currently open, the Chauncey-Dover Park Trailhead and the Doanville-York Trailhead. A third trailhead is scheduled to be constructed in Buchtel.

Ohio University acknowledges the important role it plays in fueling the local and regional economy and the access it brings to the surrounding community for necessities such as health care and education. Through research, innovation, engagement and experimental learning, Ohio University continues to make significant contributions to the region and State of Ohio while preparing students to be leaders of tomorrow and to serve their communities. OHIO, was designated a national Carnegie R1 research university in 2022, provides more than 28,000 students with opportunities to access a high-quality education not just in the classroom, but also through hands-on service to the community. Research labs such as the Institute for Sustainable Energy and the Environment (ISEE), the institute for Corrosion and Multiphase Technology (ICMT) and the Edison Biotechnology Institute (EBI) are just some of the many institutes at OHIO working to provide students with firsthand experience and connections, as well as providing jobs to local research and aiming to create a more sustainable environment. More information on Ohio University and its contributions to the region and experimental learning, is available at <https://www.ohio.edu/forward>.

The City of Nelsonville was incorporated in 1838 and is located in the northwest portion of Athens County on the edge of the Hocking Hills Region. It is home to Hocking College, the Hocking Valley Scenic Railway, the Rocky Outdoor Gear Store, Stuart's Opera House, the Historic Public Square, and one-of-a-kind shops and galleries. Nelsonville is a unique community steeped in the history of coal mining and brick making. It is best known for producing Star Brick, which can be found lining many of the sidewalks throughout the historic district. Nelsonville continues to develop its tourism industry by hosting various events including the Nelsonville Music Festival and the annual Parade of the Hills Festival in its historic town square. Stuart's Opera House is the cornerstone of the historic Public Square in Nelsonville. It is dedicated to its role as a regional leader in the arts community, a center for public expression, and an economic development partner for Southeastern Ohio. The Ohio Water Development Authority approved a five-year, no-interest loan to support water system improvements in Nelsonville in August of 2022. The project involves the design of water system improvements including 27,700 feet of waterline to replace aging water lines and upgrades to two water storage tanks for water treatment. Phase 4 of the sewer expansion project is being considered for 2023. It would extend sewer service west of the corporation limit along portions of Haydenville Road and Scenic Lange. The EPA has offered the City grant funding to complete the project design and it is anticipated that construction will be funded utilizing their grant program.

Founded in 1968, Hocking College offers more than 60 associate degree and certificate programs to choose from and is accredited by the Higher Learning Commission. Hocking College serves more than 2,300 students. Set in the scenic town of Nelsonville, Ohio, the 2,300-acre institution is rich in history, nature, art and culture. Hocking College offers students a hands-on, quality educational experience that is flexible, affordable and applicable to their career goals. The Spa at Hocking College is located at The Lodge. The beautiful new spa has been fully renovated with new saunas, tables, and state of the art hydromassage equipment. The Massage Therapy Certificate Program at Hocking College is now open at the location to conduct clinical hours. The First Annual Rodeo on the Hocking was held on October 15th, 2022. Some of the events included bull riding, tie down roping, team roping, break away roping, steer wrestling and cowgirl break away roping. The new Hocking College Arena is a vision realized for the School of Natural Resources and the Equine Science Program.

The Plains Water and Sewer District, including the Albany 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 Tappers 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. Athens is served by its own Water and Sewer District, while the City of Nelsonville Water and Sewer District now also includes Buchtel Water and Sewer

District. The US 50 Sewer line project is underway and will serve an approximate 1,200 properties. The first five phases of the project are completed and about 200 homes have been connected. The project is expected to be completed in 2024.

COUNTY GOVERNMENT INITIATIVES

In 2022, the Auditor's Geographical Information System (GIS) division continued work with outside agencies to further develop Athens County's GIS layers. Maintenance continued on the LBRS (Location Based Response Systems) data and the LUCA (Local Update of Census Addresses) program data. The monitoring and updating of the Athens County parcel layer continue as there are changes occurring on a daily basis. We continue participation in OSIP (Ohio Statewide Imagery Program) for the aerial imagery coverage of the county. The County's new web-mapping solution continues to grow and update with new features using ESRI's ArcGIS Online application. The GIS division also continues to add new and existing Subdivision and Surveys of Athens County to the GIS website, which are available as a link to a printable PDF format. The GIS division is continually updating its new GIS data hub site, where you can access all of the web-mapping solutions and most of the County's GIS data. The GIS division is assisting the Villages of Albany and Chauncey with the creation of their zoning maps.

The County Engineer replaced one bridge and completed repair and maintenance work on seven bridges in 2022. Thirty-five culverts were replaced on various county roads. There were 2.3 miles of county roads chip and sealed and 6.2 miles of roads paved.

The Auditor's office Real Estate Division uses the iasWorld® software solution which is a complete appraisal and tax administration software package that offers a Web-based, GIS-enabled toolset for managing the entire property tax life cycle. The office completed the 2020 Reappraisal and is preparing for the 2023 Triennial Update. The office continues to add new content to the website which includes Eagleview aerial imagery and the 2022 Ohio Statewide Imagery Program (OSIP) updates, as an option for the property owners to view on the website. The Auditor's office continues to utilize the latest technology to provide the residents of Athens County the best resources.

RELEVANT FINANCIAL POLICIES

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

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

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

The County also has a Board of Commissioners Personnel Policy Manual and Public Records Policy 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 which was extended through December 31, 2021. The Auditor of State is conducting the audit for the period ending December 31, 2022. In addition to meeting the requirements set forth in State statutes, the audit was designed to meet the requirements of the Federal Single Audit Act Amendments of 1996 and related Uniform Guidance. The 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 annual comprehensive financial report for the fiscal year ended December 31, 2021. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. This is the 31st consecutive award that Athens County has received.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report (Report), whose contents conform to program standards. Such a Report 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 2022 Annual Comprehensive 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 and excellence of the Athens County Auditor's Office. This report significantly increases the accountability of the management of the County to our taxpayers.

My appreciation and gratitude are extended to the Athens County Commissioners, elected officials, and the many Athens County employees whose cooperation made this report possible. Special thanks and credit are extended to Financial Reporting Administrator Brandi Sanders and 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. Their continued efforts and hard work are not unnoticed.



Jill A. Davidson
Athens County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Athens County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

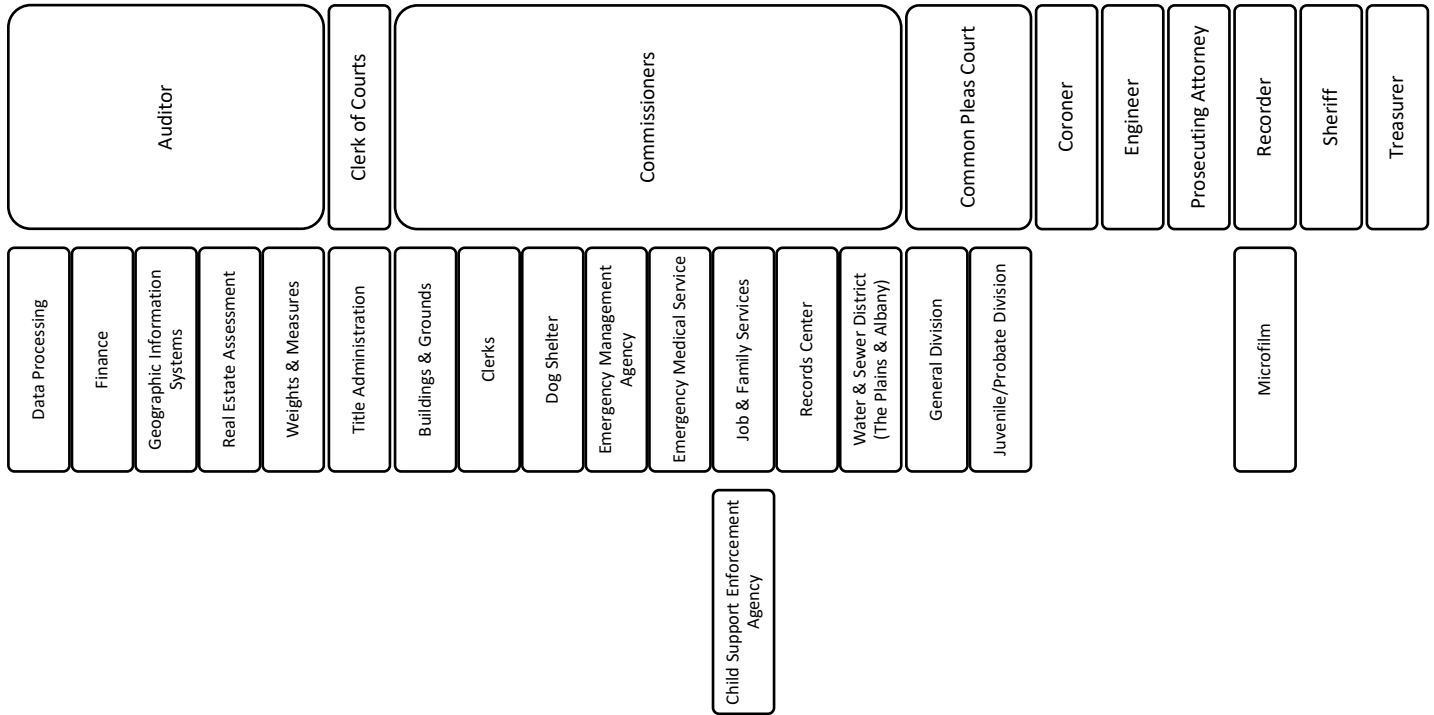
Executive Director/CEO

**ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2022**

<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Leonard R. Eliason	County Commissioner	1/01/22 to 12/31/26
Christopher T. Chmiel	County Commissioner	1/03/21 to 1/02/25
Charles R. Adkins	County Commissioner	1/02/21 to 1/01/25
Jill A. Davidson	County Auditor	3/13/23 to 3/07/27
Ric Wasserman	County Treasurer	9/01/21 to 8/31/25
Keller J. Blackburn	Prosecuting Attorney	1/04/21 to 1/05/25
R. Jeff Maiden	County Engineer	1/04/21 to 1/05/25
Jessica A. Markins	County Recorder	1/04/21 to 1/05/25
Carl T. Ortman	County Coroner	1/04/21 to 1/05/25
Candy S. Russell	Clerk of Courts	1/04/21 to 1/05/25
Pat Lang	Common Pleas Court Judge	2/08/21 to 2/08/27
George P. McCarthy	Common Pleas Court Judge	1/01/22 to 12/31/28
Zachary L. Saunders	Probate/Juvenile Court Judge	2/09/21 to 2/08/27
Rodney Smith	Sheriff	1/04/21 to 1/05/25

ORGANIZATIONAL CHART OF ATHENS COUNTY

Citizens of Athens County



Ex Officio & Appointed Boards





FINANCIAL SECTION

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OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio (County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Job and Family Services Fund, Road (MVGTT) Fund, Children Services Fund, ACBDD (Beacon School) Fund, Ambulance Service Fund, and American Rescue Plan Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 5 to the financial statements, during 2022, the County restated the Net Position at December 31, 2021 for the business-type activities and Plains Sewer Fund due to recalculations of the Asset Retirement Obligation Liability and related Deferred Outflow. The County also restated the Net Position of the business-type activities and Albany Sewer Fund due to a reevaluation of long-term obligations relating to a sewer project. Finally, the County restated the beginning fund balance reported in the budgetary statement for the Road (MVGTT) Fund due to overstatement in the prior period. Our opinion is not modified with respect to these matters.

Efficient • Effective • Transparent

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Schedules of Net Pension and Other Post-Employment Benefit Liabilities and Pension and Other Post-Employment Benefit Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic

financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The *Combining and Individual Nonmajor Fund Financial Statements and Schedules* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information 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, the [identify accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the Introductory and Statistical Sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2023, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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 the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

August 29, 2023

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Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
(Unaudited)

The discussion and analysis of Athens County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2022. 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 2022 are as follows:

The County's total assets and deferred outflows of resources exceeded its total liabilities and deferred inflows of resources at December 31, 2022 by \$94,964,330.

The County's total net position increased \$20,614,789 or 27.7% from 2021 to 2022.

Program revenues for governmental activities accounted for \$43,455,587 or 54.5% of total governmental activities revenue. General revenues for governmental activities accounted for \$36,339,359 or 45.5% of total governmental activities revenue.

The County had \$67,748,101 in expenses related to governmental activities; \$43,455,587 of these expenses was offset by program specific charges for services and operating and capital grants and contributions. General revenues (primarily taxes) of \$36,339,359 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$14,567,973 or 99.9% of total business-type activities revenue. General revenues accounted for \$10,722 or 0.1% of the total business-type activities revenue.

The County had \$6,010,751 in expenses related to business-type activities; \$14,567,973 of these expenses were offset by program specific charges for services. General revenues of \$10,722 were utilized to provide for these programs.

Among major funds, the General Fund had \$17,171,645 in revenues, \$18,137,434 in expenditures, and (\$565,603) in total other financing uses. The fund balance in the General Fund reflects a decrease of \$1,531,392 from \$10,010,445 to \$8,479,053.

In 2022, the County's governmental activities outstanding bonds at year-end reflect a net decrease of \$367,501 or 12.45% in the principal balance to \$2,584,906. The County's governmental activities related outstanding long-term notes decreased by \$58,000 or 23.20% to \$192,000. The County's governmental activities related outstanding long-term OPWC loans decreased by \$28,517 to a principal balance of \$443,211. Total debt outstanding decreased in 2022 by \$454,018 to a principal balance of \$3,220,117.

In 2022, the County's business-type related outstanding bonds had a net decrease of \$52,837 or 0.30% to \$17,627,455, while the County's business-type activities related outstanding loans had a net decrease of \$2,680,056 to \$75,482. Total business-type activities related debt outstanding decreased in 2022 by \$68,783 to \$17,702,937.

USING THIS ANNUAL REPORT

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

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
(Unaudited)

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

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. Nonmajor 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 finances of the County is "How did the County do financially during 2022?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, liabilities, and deferred inflows and outflows of resources using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. The accrual basis of accounting recognizes 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 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 the Athens County Port Authority and the Athens County Land Reutilization Corporation Inc.. These component units are described in the notes to the basic financial statements. The component units are separate and may buy, sell, lease, and mortgage property in their own names and can sue and be sued in their own names.

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the County's major funds. The County's major governmental funds are the General Fund, Job and Family Services Fund, Road (MVG) Fund, Children Services Fund, ACBDD (Beacon School) Fund, Ambulance Service Fund, and the American Rescue Plan Fund. The County's major proprietary funds are the Plains Sewer Fund and the Albany Sewer Fund.

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
(Unaudited)

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

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

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

Because the focus of the governmental funds is narrower 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 County'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 an enterprise fund 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 an internal service fund to account for its Employee Benefits Trust, JFS Self-Insurance and Dental and Vision Self Insurance Funds. Because these services predominately benefit governmental activities rather than business-type functions, they have been included with governmental activities in the government-wide financial statements.

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

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

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

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(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2022 compared to 2021:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	Restated 2021	2022	Restated 2021
<i>Assets:</i>						
Current and Other Assets	\$87,926,958	\$74,143,381	\$2,008,555	\$6,187,535	\$89,935,513	\$80,330,916
Capital Assets, Net	70,877,015	74,530,463	34,207,620	18,697,565	105,084,635	93,228,028
Total Assets	158,803,973	148,673,844	36,216,175	24,885,100	195,020,148	173,558,944
Deferred Outflows of Resources	6,669,181	4,865,767	1,706,038	1,806,538	8,375,219	6,672,305
<i>Liabilities:</i>						
Current and Other Liabilities	15,564,646	9,144,443	1,811,170	2,973,661	17,375,816	12,118,104
Long-Term Liabilities	26,842,078	37,769,310	19,826,144	20,065,795	46,668,222	57,835,105
Total Liabilities	42,406,724	46,913,753	21,637,314	23,039,456	64,044,038	69,953,209
Deferred Inflows of Resources	44,016,558	39,622,831	370,441	322,774	44,386,999	39,945,605
<i>Net Position:</i>						
Net Investment in Capital Assets	64,749,304	67,818,045	16,504,683	2,442,038	81,253,987	70,260,083
Restricted	37,625,440	32,200,708	0	0	37,625,440	32,200,708
Unrestricted	(23,324,872)	(33,015,726)	(590,225)	887,370	(23,915,097)	(32,128,356)
Total Net Position	\$79,049,872	\$67,003,027	\$15,914,458	\$3,329,408	\$94,964,330	\$70,332,435

The net pension liability (NPL) and net other postemployment benefits (OPEB) liability are the largest liabilities reported by the County at December 31, 2022 and are reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27" and GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability(asset) to the reported net position and subtracting the net pension asset and deferred outflows related to pension and OPEB.

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

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

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

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GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

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

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

Current assets increased due to increases in cash, property taxes receivable and Net OPEB Asset. The increases are primarily due to cash holdings from ARPA funding, increased property tax values and the result of the retirement systems calculation for OPEB.

Capital assets increased as a result of the additions in construction in progress related to the Albany Sewer Project.

Current liabilities increased due to increases in contracts payable and unearned revenue related to the American Rescue Plan funding. Long-term liabilities increased due to new debt issued for the Albany Sewer Project.

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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$94,964,330. By far, the largest portion of the County’s net position (85.6%) 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

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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 \$37,625,440 or 39.62% of total net position. The remaining deficit balance of (\$23,915,097) or (25.18%), which is unrestricted net position and may be used to meet the County's ongoing obligation to citizens and creditors. Total net position increased in 2022 by \$20,614,789. As of December 31, 2022, the County is able to report a positive net position of \$79,049,872 for governmental activities. For business-type activities, a positive net position of \$15,914,458 is reported.

Table 2 shows the changes in net position for the year 2022. Revenue and expense comparisons to 2021 are presented to provide a comparative analysis of government-wide data with the prior year.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	Restated 2021	2022	Restated 2021
Revenues:						
<i>Program Revenues:</i>						
Charges for Services	\$7,448,486	\$6,681,538	\$1,580,267	\$1,478,139	\$9,028,753	\$8,159,677
Operating Grants and Contributions	36,007,101	31,587,505	2,795	412,368	36,009,896	31,999,873
Capital Grants and Contributions	0	240,975	12,984,911	0	12,984,911	240,975
Total Program Revenues	43,455,587	38,510,018	14,567,973	1,890,507	58,023,560	40,400,525
<i>General Revenues:</i>						
Property Taxes	20,092,877	19,595,121	0	0	20,092,877	19,595,121
Sales Tax	12,341,159	11,389,376	0	0	12,341,159	11,389,376
Grants and Entitlements	2,127,996	2,320,713	0	0	2,127,996	2,320,713
Investment Earnings	(866,455)	358,340	0	0	(866,455)	358,340
Miscellaneous	2,643,782	2,694,013	10,722	10,301	2,654,504	2,704,314
Total General Revenues	36,339,359	36,357,563	10,722	10,301	36,350,081	36,367,864
Total Revenues	79,794,946	74,867,581	14,578,695	1,900,808	94,373,641	76,768,389
Program Expenses:						
<i>General Government:</i>						
Legislative and Executive	8,210,913	5,283,186	0	0	8,210,913	5,283,186
Judicial	2,883,859	1,717,415	0	0	2,883,859	1,717,415
Public Safety	8,408,227	5,131,312	0	0	8,408,227	5,131,312
Public Works	10,448,808	7,611,499	0	0	10,448,808	7,611,499
Health	3,848,206	1,754,455	0	0	3,848,206	1,754,455
Human Services	33,634,849	24,423,362	0	0	33,634,849	24,423,362
Conservation and Recreation	43,771	43,241	0	0	43,771	43,241
Economic Development and Assistance	0	0	0	0	0	0
Interest and Fiscal Charges	269,468	274,008	0	0	269,468	274,008
Plains Sewer	0	0	465,132	609,373	465,132	609,373
Albany Sewer	0	0	4,805,704	197,797	4,805,704	197,797
Plains Water	0	0	739,915	642,690	739,915	642,690
Buchtel Water	0	0	0	(237,248)	0	(237,248)
Total Expenses	67,748,101	46,238,478	6,010,751	1,212,612	73,758,852	47,451,090
Change in Net Position	12,046,845	28,629,103	8,567,944	688,196	20,614,789	29,317,299
Net Position - January 1	67,003,027	38,373,924	7,346,514	6,658,318	74,349,541	45,032,242
Net Position - December 31	\$79,049,872	\$67,003,027	\$15,914,458	\$7,346,514	\$94,964,330	\$74,349,541

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Governmental Activities

The most significant program expenses for the County are Human Services, Public Works, Public Safety, and Legislative and Executive. These programs account for 89.60% of the total governmental activities. Human Services, which is 49.65% 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 15.42% of the total, represents costs associated with the operation of the County Engineer in maintaining the County's roads and bridges. Public Safety, which accounts for 12.41% of the total, represents costs associated with the operation of the Sheriff's Department and Emergency Medical Services. Legislative and Executive expenses, which accounts for 12.12% of the total, represents costs associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor, and Recorder.

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 the 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.

The net position for the governmental activities increased \$12,046,845 or 17.98% in 2022. This is a decrease from last year when net position increased \$28,629,103 or 74.61%. Total revenues increased \$4,927,365 or 6.58% from last year and expenses increased \$21,509,623 or 46.52% from last year.

The major factors in the change in revenues are an increase in operating grants and contributions of \$4,419,596 or 13.99%, due to an increase in federal and state funding, an increase of \$497,756 or 2.54% in property taxes, and a \$951,783 or 8.36% increase in sales tax.

Expenses increased by \$21,509,623 or 46.52% as an increase of \$9,211,487 or 37.72% in Human Services due to increases in expenses for JFS and DD programs; an increase of \$2,927,727 or 55.41% in Legislative and Executive as a result of General Fund expenses, a \$3,276,915 or 63.86% increase in Public Safety due primarily to increases in expenses related to the Sheriff's department, a \$2,837,309 or 37.28% increase in Public Works mainly due to an increase in Road (MVG) contract expenses for road and bridge improvements. The primary reason for the increases in all the expense functions are an increase related to the net pension liability and net OPEB liability calculations.

Table 3 indicates the total cost of services and the net cost of services for governmental activities. 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.

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Table 3

Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2022	2021	2022	2021
<i>General Government:</i>				
Legislative and Executive	\$8,210,913	\$5,283,186	\$4,471,176	\$2,510,956
Judicial	2,883,859	1,717,415	1,711,258	389,543
Public Safety	8,408,227	5,131,312	6,493,541	3,040,931
Public Works	10,448,808	7,611,499	1,348,205	(706,617)
Health	3,848,206	1,754,455	1,335,925	(535,306)
Human Services	33,634,849	24,423,362	8,619,170	2,711,704
Conservation and Recreation	43,771	43,241	43,771	43,241
Interest and Fiscal Charges	269,468	274,008	269,468	274,008
Total Expenses	<u>\$67,748,101</u>	<u>\$46,238,478</u>	<u>\$24,292,514</u>	<u>\$7,728,460</u>

It should be noted that 64.14% 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 \$8,619,170 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 2022, the net cost of providing these Human Services was only 25.63% of total cost.

For Legislative and Executive, the \$4,471,176 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 \$41,860,676 (4.8% is unassigned), an increase of \$4,065,315 or 10.75% from last year. Increases in the other governmental funds, Job & Family Service, Road (MVGT), Children Services, and Ambulance Service more than offset decreases in the General, ACBDD (Beacon School), and American Rescue Plan, leading to this increase.

The General Fund is the primary operating fund of the County. At the end of 2022, the total fund balance in the General Fund was \$8,479,053 of which \$2,889,490 was unassigned. During the year, expenditures exceeded revenues by \$1,531,392. The decrease is primarily the result of a decrease in interest during 2022.

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For the other major funds of the County's governmental funds, the Job and Family Services Fund balance increased by \$287,093 or 511.02% in 2022 due to an increase in intergovernmental revenue for the year. The Road (MVGT) Fund balance increased by \$709,013 or 29.40% due to increased revenues for motor vehicle licenses and gasoline tax revenues. The Children Services Fund balance increased by \$394,979 or 5.55% which is the result of an increase in property tax revenue. The ACBDD (Beacon School) Fund balance decreased by \$312,464 or 3.78%, due to an increase in expenditures. The Ambulance Service Fund balance increased by \$58,919 or 71.42% due to increased revenues, which is the result of property taxes and charges for services during 2022. Finally, the American Rescue Plan Fund balance decreased by \$185,965 or 869%, which is the result of loss of investment during 2022.

Proprietary Funds

The County's enterprise funds are the Plains, Albany, and Buchtel Water and Sewer funds, Athens County Solid Waste and Sheriff Academy Training. The County provides water and sewer services to over two thousand customers in The Plains. The County is in the process of extending services to the residents of Albany. Net position of the enterprise funds at year end was \$15,914,458, of which a negative balance of \$590,225 was unrestricted.

The County's two major enterprise funds are the Plains Sewer and the Albany Sewer Funds which, at year end, had net position of \$2,429,400 with \$270,343 of that unrestricted and \$12,790,939 of which a negative \$1,262,195 was unrestricted, respectively. During 2022, the Plains Sewer Fund net position increased by \$5,994 or 0.24%, which is the result of a decrease in intergovernmental revenues. The Albany Sewer Fund net position increased by \$8,484,561 or 197.02 percent which is due to an increase in intergovernmental grants.

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 \$15,648,463 representing a \$40,093 increase from the original budgeted estimates of \$15,608,370.

There was a 14.77% 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 and intergovernmental revenues.

For the General Fund, the final budget basis expenditures were \$20,038,440 representing an increase of \$41,272 or 0.21% from the original budget.

There was an 11.28% 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. The variance in the legislative and executive function is due to the County appropriating an amount for unanticipated costs that may arise during the year, which had little actual expenditures during 2022.

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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, 2022, amounts to \$81,253,987 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure. Note 15 (Capital Assets) provides more detailed information on capital asset activity during the 2022 fiscal year.

During 2022, various roads were resurfaced and bridges improved or replaced bringing the infrastructure investment of the County to a total of \$94,831,368.

Long-Term Debt – At December 31, 2022, the County had total bonded debt outstanding of \$2,584,906. The County's long-term bonded debt decreased by \$367,501 (12.45%), while its long-term notes decreased by \$58,000 (23.20%) during 2022.

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 average unemployment rate for the County in 2022 was 4.79%, which was slightly lower than the rate of 5.63% the previous year. This was slightly above both the national rate of 3.64%, and the state unemployment rate of 4.03% respectively, for 2022 based on the data resource provided by the Federal Reserve Bank of St. Louis.

Athens County is the home of Ohio University and Hocking College, and has a significant agricultural presence. Over 62% of the taxable valuation is classed as Agricultural or Residential. The County's \$1,343,066,680 tax base has grown at an average annual rate of 3.14% over the last five years. This growth is attributed to the new construction and the Tax Year 2020 revaluation of property within the County to reflect current fair market values.

Revenue from the County's 1.50% permissive 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 5.63% over the past five years. The permissive sales tax increased by 0.25% effective April 1, 2021 as a result of a levy increase to the benefit 911 Emergency Communication Fund making their total sales tax collection 0.50%. The remaining 1.00% sales tax is collected for the county general operating fund. Sales tax increased 5.51% in 2022 over the prior year.

Investment earnings in 2022 decreased \$1,224,795 or 341.80% from 2021. Total investment earnings for all funds totaled a loss of \$866,455 in 2022, down from \$358,340 in 2021 mainly due to a decrease in the fair value of investments.

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. Davidson, Athens County Auditor, 15 South Court Street, Room 330, Athens, Ohio 45701 or call (740)592-3223.

Athens County, Ohio
Statement of Net Position
December 31, 2022

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Total	ATCO Inc.	Athens Co. Port Authority	Athens County Land Reutilization Corporation Inc.
Assets						
Cash and Cash Equivalents	\$49,623,774	\$1,572,306	\$51,196,080	\$184	\$955,625	\$328,022
Cash and Cash Equivalents In Segregated Accounts	187,593	106,917	294,510	0	0	0
<i>Receivables:</i>						
Property Taxes	19,081,922	0	19,081,922	0	0	0
Sales Taxes	2,094,428	0	2,094,428	0	0	0
Accounts	775,556	216,685	992,241	0	6,075	0
Special Assessments	0	26,030	26,030	0	0	0
Accrued Interest	188,449	0	188,449	0	783	0
Loans	240,310	0	240,310	0	24,088	0
Intergovernmental	8,351,177	0	8,351,177	0	0	0
Material and Supplies Inventory	714,752	0	714,752	0	0	0
Prepaid Items	924,191	8,693	932,884	0	0	0
Net OPEB Asset	5,744,806	77,924	5,822,730	0	0	0
Assets Held for Resale	0	0	0	0	0	1,222,469
Nondepreciable Capital Assets	6,517,697	31,600,875	38,118,572	0	1,119,940	0
Depreciable Capital Assets, Net	64,359,318	2,606,745	66,966,063	0	1,283,351	2,802
<i>Total Assets</i>	<u>158,803,973</u>	<u>36,216,175</u>	<u>195,020,148</u>	<u>184</u>	<u>3,389,862</u>	<u>1,553,293</u>
Deferred Outflows of Resources	<u>6,669,181</u>	<u>1,706,038</u>	<u>8,375,219</u>	<u>0</u>	<u>0</u>	<u>0</u>
Liabilities						
Accounts Payable	948,464	101,805	1,050,269	0	0	2,405
Contracts Payable	621,640	1,672,674	2,294,314	0	0	40,000
Accrued Wages and Benefits	1,103,184	12,645	1,115,829	0	0	634
Matured Compensated Absences Payable	45,518	0	45,518	0	0	0
Intergovernmental Payable	351,882	3,234	355,116	0	0	929
Accrued Interest Payable	19,900	20,812	40,712	0	0	0
Deposits Held and Due to Others	4,541	0	4,541	0	0	0
Claims Payable	152,021	0	152,021	0	0	0
Unearned Revenue	12,317,496	0	12,317,496	0	0	0
<i>Long-Term Liabilities:</i>						
Due Within One Year	2,764,379	436,314	3,200,693	0	0	0
Due in More Than One Year:						
Net Pension Liability	17,277,985	223,917	17,501,902	0	0	0
Other Amounts Due in More Than One Year	6,799,714	19,165,913	25,965,627	0	0	0
<i>Total Liabilities</i>	<u>42,406,724</u>	<u>21,637,314</u>	<u>64,044,038</u>	<u>0</u>	<u>0</u>	<u>43,968</u>
Deferred Inflows of Resources	<u>44,016,558</u>	<u>370,441</u>	<u>44,386,999</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Position						
Net Investment in Capital Assets	64,749,304	16,504,683	81,253,987	0	2,403,291	0
<i>Restricted for:</i>						
Job and Family Services	403,085	0	403,085	0	0	0
Road and Bridge Services	4,998,697	0	4,998,697	0	0	0
Children Services	8,537,232	0	8,537,232	0	0	0
Developmental Disabilities Services	4,245,024	0	4,245,024	0	0	0
Ambulance Service	128,559	0	128,559	0	0	0
Capital Projects	1,484,967	0	1,484,967	0	0	0
<i>General Government:</i>						
Legislative and Executive	1,608,351	0	1,608,351	0	0	0
Judicial	523,979	0	523,979	0	0	0
Public Safety	8,009,215	0	8,009,215	0	0	0
Public Works	368,383	0	368,383	0	0	0
Health	1,466,887	0	1,466,887	0	0	0
Human Services	5,563,626	0	5,563,626	0	0	0
Economic Development and Assistance	278,532	0	278,532	0	0	0
Debt Service	8,903	0	8,903	0	0	0
Unrestricted	(23,324,872)	(590,225)	(23,915,097)	184	986,571	1,509,325
<i>Total Net Position</i>	<u>\$79,049,872</u>	<u>\$15,914,458</u>	<u>\$94,964,330</u>	<u>\$184</u>	<u>\$3,389,862</u>	<u>\$1,509,325</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Activities
For the Year Ended December 31, 2022

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$8,210,913	\$3,506,424	\$233,313	\$0
Judicial	2,883,859	550,387	622,214	0
Public Safety	8,408,227	584,844	1,329,842	0
Public Works	10,448,808	95,653	9,004,950	0
Health	3,848,206	2,179,161	333,120	0
Human Services	33,634,849	532,017	24,483,662	0
Conservation and Recreation	43,771	0	0	0
Interest and Fiscal Charges	269,468	0	0	0
<i>Total Governmental Activities</i>	<u>67,748,101</u>	<u>7,448,486</u>	<u>36,007,101</u>	<u>0</u>
Business-Type Activities				
Plains Sewer	465,132	468,271	2,795	0
Albany Sewer	4,805,704	305,354	0	12,984,911
Plains Water	739,915	806,642	0	0
<i>Total Business-Type Activities</i>	<u>6,010,751</u>	<u>1,580,267</u>	<u>2,795</u>	<u>12,984,911</u>
<i>Total Primary Government</i>	<u>\$73,758,852</u>	<u>\$9,028,753</u>	<u>\$36,009,896</u>	<u>\$12,984,911</u>
Component Unit				
ATCO, Inc.	\$249,111	\$0	\$0	\$0
Athens County Port Authority	521,769	339,879	704,187	0
Athens County Land Reutilization Corporation	518,452	0	70,389	0
<i>Total Component Unit</i>	<u>\$1,289,332</u>	<u>\$339,879</u>	<u>\$774,576</u>	<u>\$0</u>

General Revenues:

Property Taxes Levied for:

General Fund
Children Services
ACBDD
Ambulance Services
Senior Citizens Levy
Human Services

Sales Tax Levied for:

General Fund
911 Emergency Communications

Grants and Entitlements not Restricted to Specific Programs
Contributions and Donations
Gain on Sale of Property
Investment Earnings
Miscellaneous

Total General Revenues

Change in Net Position

Net Position at Beginning of Year, As Restated (See Note 5)

Net Position at End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Unit		
Governmental Activities	Business-Type Activities	Total	ATCO, Inc.	Athens County Port Authority	Athens County Land Reutilization Corporation, Inc.
(\$4,471,176)	\$0	(\$4,471,176)	\$0	\$0	\$0
(1,711,258)	0	(1,711,258)	0	0	0
(6,493,541)	0	(6,493,541)	0	0	0
(1,348,205)	0	(1,348,205)	0	0	0
(1,335,925)	0	(1,335,925)	0	0	0
(8,619,170)	0	(8,619,170)	0	0	0
(43,771)	0	(43,771)	0	0	0
(269,468)	0	(269,468)	0	0	0
(24,292,514)	0	(24,292,514)	0	0	0
0	5,934	5,934	0	0	0
0	8,484,561	8,484,561	0	0	0
0	66,727	66,727	0	0	0
0	8,557,222	8,557,222	0	0	0
(24,292,514)	8,557,222	(15,735,292)	0	0	0
\$0	\$0	\$0	(\$249,111)	\$0	\$0
0	0	0	0	522,297	0
0	0	0	0	0	(448,063)
0	0	0	0	0	0
0	0	0	(249,111)	522,297	(448,063)
2,815,639	0	2,815,639	0	0	0
5,816,896	0	5,816,896	0	0	0
7,648,860	0	7,648,860	0	0	0
2,804,539	0	2,804,539	0	0	0
870,842	0	870,842	0	0	0
136,101	0	136,101	0	0	0
8,231,384	0	8,231,384	0	0	0
4,109,775	0	4,109,775	0	0	0
2,127,996	0	2,127,996	0	0	467,401
0	0	0	0	0	9,650
0	0	0	0	0	21,952
(866,455)	0	(866,455)	8	440	0
2,643,782	10,722	2,654,504	417	0	898
36,339,359	10,722	36,350,081	425	440	499,901
12,046,845	8,567,944	20,614,789	(248,686)	522,737	51,838
67,003,027	7,346,514	74,349,541	248,870	2,867,125	1,457,487
\$79,049,872	\$15,914,458	\$94,964,330	\$184	\$3,389,862	\$1,509,325

Athens County, Ohio

Balance Sheet

Governmental Funds

December 31, 2022

	General	Job & Family Services	Road (MVGT)	Childrens Services
Assets				
Cash and Cash Equivalents	\$3,274,504	\$461,985	\$1,125,058	\$7,738,498
Cash and Cash Equivalents In Segregated Accounts	48,408	0	0	5,817
<i>Receivables:</i>				
Property Taxes	2,747,500	0	0	5,000,000
Sales Tax	1,396,467	0	0	0
Accounts	32,833	0	0	0
Accrued Interest	188,449	0	0	0
Loans	0	0	0	0
Interfund	3,317,188	209,516	0	35,210
Intergovernmental	795,495	484,455	3,917,132	1,494,266
Materials and Supplies Inventory	20,325	7,200	424,596	1,955
Prepaid Items	401,442	34,537	18,203	102,563
<i>Total Assets</i>	<u>\$12,222,611</u>	<u>\$1,197,693</u>	<u>\$5,484,989</u>	<u>\$14,378,309</u>
Liabilities				
Accounts Payable	\$175,309	\$74,892	\$84,545	\$301,780
Contracts Payable	47,319	41,621	65,771	62,044
Accrued Wages Payable	285,917	155,785	88,498	178,229
Matured Compensated Absences Payable	668	15,393	29,457	0
Interfund Payable	0	44,414	0	24,457
Intergovernmental Payable	94,877	47,609	20,636	50,644
Deposits Held and Due To Others	4,541	0	0	0
Claims Payable	0	2,650	0	0
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>608,631</u>	<u>382,364</u>	<u>288,907</u>	<u>617,154</u>
Deferred Inflows of Resources	<u>3,134,927</u>	<u>472,056</u>	<u>2,075,347</u>	<u>6,247,244</u>
Fund Balances				
Nonspendable	576,618	41,737	442,799	104,518
Restricted	0	301,536	2,677,936	7,409,393
Committed	0	0	0	0
Assigned	5,012,945	0	0	0
Unassigned	2,889,490	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>8,479,053</u>	<u>343,273</u>	<u>3,120,735</u>	<u>7,513,911</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$12,222,611</u>	<u>\$1,197,693</u>	<u>\$5,484,989</u>	<u>\$14,378,309</u>

See accompanying notes to the basic financial statements.

ACBDD (Beacon School)	Ambulance Service	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$8,345,720	\$887,284	\$12,403,181	\$14,917,408	\$49,153,638
0	0	0	133,368	187,593
7,601,014	2,788,408	0	945,000	19,081,922
0	0	0	697,961	2,094,428
1,236	737,605	0	3,882	775,556
0	0	0	0	188,449
0	0	0	240,310	240,310
0	0	0	40,000	3,601,914
283,554	66,992	0	1,309,283	8,351,177
0	260,676	0	0	714,752
90,259	65,084	0	212,103	924,191
<u>\$16,321,783</u>	<u>\$4,806,049</u>	<u>\$12,403,181</u>	<u>\$18,499,315</u>	<u>\$85,313,930</u>
\$10,912	\$20,753	\$214,609	\$43,528	\$926,328
102,400	0	9,910	292,575	621,640
173,601	107,623	0	113,531	1,103,184
0	0	0	0	45,518
0	1,650,000	0	1,883,043	3,601,914
44,494	30,852	25,706	37,064	351,882
0	0	0	0	4,541
149,371	0	0	0	152,021
0	0	12,317,496	0	12,317,496
<u>480,778</u>	<u>1,809,228</u>	<u>12,567,721</u>	<u>2,369,741</u>	<u>19,124,524</u>
<u>7,884,568</u>	<u>2,855,400</u>	<u>0</u>	<u>1,659,188</u>	<u>24,328,730</u>
90,259	325,760	0	212,103	1,793,794
3,952,460	0	0	13,204,426	27,545,751
3,913,718	0	0	146,816	4,060,534
0	0	0	1,427,636	6,440,581
0	(184,339)	(164,540)	(520,595)	2,020,016
<u>7,956,437</u>	<u>141,421</u>	<u>(164,540)</u>	<u>14,470,386</u>	<u>41,860,676</u>
<u>\$16,321,783</u>	<u>\$4,806,049</u>	<u>\$12,403,181</u>	<u>\$18,499,315</u>	<u>\$85,313,930</u>

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Athens County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2022*

Total Governmental Funds Balances		\$41,860,676
<i>Amounts reported for governmental activities in the Statement of Net Position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		70,877,015
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	712,704	
Intergovernmental Revenue	<u>5,245,228</u>	
Total		5,957,932
Internal service funds are used by management to pay insurance costs. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.		448,000
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 Payable	(2,584,906)	
Premium on Notes	(1,880)	
General Obligation Notes Payable	(192,000)	
OPWC Loans	(443,211)	
Accrued Interest Payable	(19,900)	
Capital Leases Payable	(2,905,714)	
Landfill Post-Closure Costs Payable	(1,051,773)	
Compensated Absences Payable	<u>(2,384,609)</u>	
Total		(9,583,993)
The net OPEB asset/liability are not due and payable in the current period; therefore, the asset/liability and related deferred inflows/outflows are not reported in the governmental funds:		
Deferred Outflows - Pension	6,455,263	
Deferred Outflows - OPEB	213,918	
Deferred Inflows - Pension	(19,733,356)	
Deferred Inflows - OPEB	(5,912,404)	
Net Pension Liability	(17,277,985)	
Net OPEB Asset	<u>5,744,806</u>	
Total		<u>(30,509,758)</u>
<i>Net Position of Governmental Activities</i>		<u><u>\$79,049,872</u></u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2022

	General	Job & Family Services	Road (MVGT)	Childrens Services
Revenues				
Property Taxes	\$2,820,448	\$0	\$0	\$5,822,823
Sales Tax	8,231,384	0	0	0
Intergovernmental	2,418,410	11,183,397	7,375,192	5,925,433
Charges for Services	3,004,172	0	0	62,808
Licenses and Permits	3,904	0	0	0
Fines and Forfeitures	66,252	0	32,153	0
Interest	105,528	0	21,300	0
Decrease in Fair Value of Investments	(815,145)	0	0	0
Other Revenues	1,336,692	243,864	66,524	138,075
<i>Total Revenues</i>	<u>17,171,645</u>	<u>11,427,261</u>	<u>7,495,169</u>	<u>11,949,139</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	7,278,330	0	0	0
Judicial	3,191,334	0	0	0
Public Safety	6,235,784	0	0	0
Public Works	173,197	0	6,491,718	0
Health	285,613	0	0	0
Human Services	631,503	10,967,097	0	11,653,854
Capital Outlay	0	0	0	0
<i>Debt Service:</i>				
Principal Retirement	224,579	7,643	28,518	19,135
Interest and Fiscal Charges	117,094	1,173	0	2,465
<i>Total Expenditures</i>	<u>18,137,434</u>	<u>10,975,913</u>	<u>6,520,236</u>	<u>11,675,454</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(965,789)</u>	<u>451,348</u>	<u>974,933</u>	<u>273,685</u>
Other Financing Sources (Uses)				
Inception of Capital Leases	0	0	0	121,294
Transfers - In	0	5,385	0	0
Transfers - Out	(565,603)	(169,640)	(265,920)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(565,603)</u>	<u>(164,255)</u>	<u>(265,920)</u>	<u>121,294</u>
<i>Net Change in Fund Balances</i>	(1,531,392)	287,093	709,013	394,979
Fund Balances (Deficits) at Beginning of Year	10,010,445	56,180	2,411,722	7,118,932
<i>Fund Balances at End of Year</i>	<u>\$8,479,053</u>	<u>\$343,273</u>	<u>\$3,120,735</u>	<u>\$7,513,911</u>

See accompanying notes to the basic financial statements.

ACBDD (Beacon School)	Ambulance Service	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$7,659,273	\$2,807,279	\$0	\$1,008,765	\$20,118,588
0	0	0	4,109,775	12,341,159
3,029,486	147,066	371,508	7,874,544	38,325,036
2,729	1,961,058	0	2,020,602	7,051,369
0	0	0	178,165	182,069
0	0	0	156,595	255,000
0	0	0	4,334	131,162
0	0	(185,965)	0	(1,001,110)
165,754	73,008	0	619,865	2,643,782
10,857,242	4,988,411	185,543	15,972,645	80,047,055
0	0	371,508	1,283,275	8,933,113
0	0	0	257,413	3,448,747
0	0	0	3,556,471	9,792,255
0	0	0	1,529,089	8,194,004
0	4,898,320	0	514,470	5,698,403
10,169,706	0	0	5,251,220	38,673,380
0	0	0	407,562	407,562
0	0	0	425,501	705,376
0	31,172	0	98,290	250,194
10,169,706	4,929,492	371,508	13,323,291	76,103,034
687,536	58,919	(185,965)	2,649,354	3,944,021
0	0	0	0	121,294
0	0	0	2,090,091	2,095,476
(1,000,000)	0	0	(94,313)	(2,095,476)
(1,000,000)	0	0	1,995,778	121,294
(312,464)	58,919	(185,965)	4,645,132	4,065,315
8,268,901	82,502	21,425	9,825,254	37,795,361
\$7,956,437	\$141,421	(\$164,540)	\$14,470,386	\$41,860,676

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Athens County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2022*

Net Change in Fund Balances - Total Governmental Funds \$4,065,315

*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 capital outlay exceeded depreciation in the current period:

Capital Outlay	1,868,010	
Depreciation	<u>(5,438,867)</u>	
Total		(3,570,857)

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. (82,591)

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

Intergovernmental Revenue	(24,130)	
Property Taxes	<u>(231,472)</u>	
Total		(255,602)

Repayment of bond, notes, and loans principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 705,376

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in the governmental funds, an interest expenditure is reported when due. (19,900)

Some expenses reported in the Statement of Activities do not require the use of the current financial resources and therefore are not reported as expenditures in governmental funds

Compensated Absences	103,905	
Landfill Post-Closure	173,594	
Premium on Notes	<u>626</u>	
Total		278,125

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:
Inception of Capital Leases (121,294)

Contractually required contributions are reported as expenditures in the governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows. 2,620,012

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. 8,400,502

The internal service fund used by management to pay workers compensation, self-insurance and excess insurance costs. These funds are not included in the governmental funds and pension related reconciliations 27,759

Change in Net Position of Governmental Activities \$12,046,845

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$2,750,200	\$2,750,200	\$2,820,448	\$70,248
Sales Tax	7,100,000	7,100,000	8,221,639	1,121,639
Intergovernmental	2,054,700	2,054,700	2,461,439	406,739
Charges for Services	2,155,995	2,155,995	2,508,343	352,348
Licenses and Permit	4,000	4,000	3,904	(96)
Fines and Forfeitures	53,200	53,200	62,223	9,023
Interest	430,100	430,100	570,692	140,592
Other	1,060,175	1,100,268	1,310,530	210,262
<i>Total Revenues</i>	<u>15,608,370</u>	<u>15,648,463</u>	<u>17,959,218</u>	<u>2,310,755</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	8,491,935	8,201,206	6,912,140	1,289,066
Judicial	3,360,305	3,547,055	3,177,998	369,057
Public Safety	6,390,039	6,535,290	6,232,523	302,767
Public Works	323,000	323,000	173,197	149,803
Health	402,845	402,845	268,113	134,732
Human Services	687,371	687,371	672,057	15,314
<i>Debt Service:</i>				
Principal Retirement	224,579	224,579	224,579	0
Interest and Fiscal Charges	117,094	117,094	117,094	0
<i>Total Expenditures</i>	<u>19,997,168</u>	<u>20,038,440</u>	<u>17,777,701</u>	<u>2,260,739</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,388,798)</u>	<u>(4,389,977)</u>	<u>181,517</u>	<u>4,571,494</u>
Other Financing Sources (Uses)				
Advances - In	0	0	504,580	504,580
Advances - Out	0	0	(1,101,269)	(1,101,269)
Transfers - Out	(1,056,987)	(1,055,808)	(624,131)	431,677
<i>Total Other Financing Sources (Uses)</i>	<u>(1,056,987)</u>	<u>(1,055,808)</u>	<u>(1,220,820)</u>	<u>(165,012)</u>
<i>Net Change in Fund Balance</i>	(5,445,785)	(5,445,785)	(1,039,303)	4,406,482
Fund Balances at Beginning of Year	<u>5,445,785</u>	<u>5,445,785</u>	<u>5,445,785</u>	<u>0</u>
Fund Balances at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$4,406,482</u>	<u>\$4,406,482</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Job and Family Services Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$10,114,539	\$11,699,539	\$11,294,454	(\$405,085)
Other	375,000	375,000	243,864	(131,136)
<i>Total Revenue</i>	<u>10,489,539</u>	<u>12,074,539</u>	<u>11,538,318</u>	<u>(536,221)</u>
Expenditures				
<i>Current:</i>				
Human Services	10,382,749	12,075,965	11,003,144	1,072,821
<i>Total Expenditures</i>	<u>10,382,749</u>	<u>12,075,965</u>	<u>11,003,144</u>	<u>1,072,821</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>106,790</u>	<u>(1,426)</u>	<u>535,174</u>	<u>536,600</u>
Other Financing Sources (Uses)				
Transfers In	80,000	80,000	5,385	(74,615)
Transfers Out	(169,640)	(169,640)	(169,640)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(89,640)</u>	<u>(89,640)</u>	<u>(164,255)</u>	<u>(74,615)</u>
<i>Net Change in Fund Balance</i>	17,150	(91,066)	370,919	461,985
Fund Balances (Deficit) at Beginning of Year	<u>91,066</u>	<u>91,066</u>	<u>91,066</u>	<u>0</u>
Fund Balances at End of Year	<u>\$108,216</u>	<u>\$0</u>	<u>\$461,985</u>	<u>\$461,985</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Road (MVGT) Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,722,318	\$6,564,779	\$6,614,312	\$49,533
Fines and Forfeitures	38,430	38,430	32,153	(6,277)
Interest	17,252	17,252	21,300	4,048
Other	0	0	66,524	66,524
<i>Total Revenues</i>	5,778,000	6,620,461	6,734,289	113,828
Expenditures				
<i>Current:</i>				
Public Works	5,394,541	6,851,541	6,570,805	280,736
<i>Debt Service:</i>				
Principal Retirements	28,518	28,518	28,518	0
<i>Total Public Works</i>	5,423,059	6,880,059	6,599,323	280,736
<i>Total Expenditures</i>	5,423,059	6,880,059	6,599,323	280,736
<i>Excess of Revenues Over (Under) Expenditures</i>	354,941	(259,598)	134,966	394,564
Other Financing Sources (Uses)				
Advances In	0	0	297,268	297,268
Transfers Out	(353,092)	(353,092)	(265,920)	87,172
<i>Total Other Financing Sources (Uses)</i>	(353,092)	(353,092)	31,348	384,440
<i>Net Change in Fund Balance</i>	1,849	(612,690)	166,314	779,004
Fund Balances at Beginning of Year, Restated	958,744	958,744	958,744	0
Fund Balances at End of Year	\$960,593	\$346,054	\$1,125,058	\$779,004

See accompanying notes to the basic financial statements.

Athens County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Children Services Fund
For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$4,280,207	\$4,280,207	\$5,822,823	\$1,542,616
Intergovernmental	5,354,834	5,354,834	6,017,204	662,370
Charges for Services	87,000	87,000	62,808	(24,192)
Other	125,000	125,000	124,287	(713)
<i>Total Revenues</i>	<u>9,847,041</u>	<u>9,847,041</u>	<u>12,027,122</u>	<u>2,180,081</u>
Expenditures				
<i>Current:</i>				
Human Services	11,872,199	15,673,812	11,517,672	4,156,140
<i>Total Expenditures</i>	<u>11,872,199</u>	<u>15,673,812</u>	<u>11,517,672</u>	<u>4,156,140</u>
<i>Net Change in Fund Balance</i>	(2,025,158)	(5,826,771)	509,450	6,336,221
Fund Balances at Beginning of Year	<u>7,229,048</u>	<u>7,229,048</u>	<u>7,229,048</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$5,203,890</u></u>	<u><u>\$1,402,277</u></u>	<u><u>\$7,738,498</u></u>	<u><u>\$6,336,221</u></u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
ACBDD (Beacon School) Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$7,454,496	\$7,454,496	\$7,659,273	\$204,777
Intergovernmental	2,780,895	2,780,895	3,029,486	248,591
Charges for Services	1,500	1,500	2,729	1,229
Other	48,000	48,000	164,518	116,518
<i>Total Revenues</i>	10,284,891	10,284,891	10,856,006	571,115
Expenditures				
<i>Current:</i>				
Human Services	10,316,848	13,835,643	10,189,792	3,645,851
<i>Total Expenditures</i>	10,316,848	13,835,643	10,189,792	3,645,851
<i>Excess of Revenues Over (Under) Expenditures</i>	(31,957)	(3,550,752)	666,214	4,216,966
Other Financing Uses				
Transfers Out	0	(1,000,000)	(1,000,000)	0
<i>Total Other Financing Uses</i>	0	(1,000,000)	(1,000,000)	0
<i>Net Change in Fund Balance</i>	(31,957)	(4,550,752)	(333,786)	4,216,966
Fund Balances at Beginning of Year	4,765,788	4,765,788	4,765,788	0
Fund Balances at End of Year	\$4,733,831	\$215,036	\$4,432,002	\$4,216,966

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Ambulance Service Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$2,815,180	\$2,815,180	\$2,807,279	(\$7,901)
Intergovernmental	156,900	156,900	147,066	(9,834)
Charges for Services	1,620,000	1,620,000	1,941,954	321,954
Other	0	0	73,008	73,008
<i>Total Revenues</i>	<u>4,592,080</u>	<u>4,592,080</u>	<u>4,969,307</u>	<u>377,227</u>
Expenditures				
<i>Current:</i>				
Health	5,587,320	5,587,320	5,077,263	510,057
Debt Service:				
Interest and Fiscal Charges	31,172	31,172	31,172	0
<i>Total Expenditures</i>	<u>5,618,492</u>	<u>5,618,492</u>	<u>5,108,435</u>	<u>510,057</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,026,412)</u>	<u>(1,026,412)</u>	<u>(139,128)</u>	<u>887,284</u>
Other Financing Uses				
Advances Out	(175,000)	(175,000)	(175,000)	0
<i>Total Other Financing Uses</i>	<u>(175,000)</u>	<u>(175,000)</u>	<u>(175,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(1,201,412)</u>	<u>(1,201,412)</u>	<u>(314,128)</u>	<u>887,284</u>
Fund Balances at Beginning of Year	<u>1,201,412</u>	<u>1,201,412</u>	<u>1,201,412</u>	<u>0</u>
Fund Balances at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$887,284</u>	<u>\$887,284</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
American Rescue Plan Fund
For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$6,344,502	\$6,344,502	\$6,344,502	\$0
Other	0	0	130,228	130,228
<i>Total Revenues</i>	6,344,502	6,344,502	6,474,730	130,228
Expenditures				
<i>Current:</i>				
General Government:				
Legislative and Executive	0	4,106,269	121,283	3,984,986
<i>Total Expenditures</i>	0	4,106,269	121,283	3,984,986
<i>Net Change in Fund Balance</i>	6,344,502	2,238,233	6,353,447	4,115,214
Fund Balances at Beginning of Year	6,365,927	6,365,927	6,365,927	0
Fund Balances at End of Year	\$12,710,429	\$8,604,160	\$12,719,374	\$4,115,214

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2022

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Plains Sewer Fund	Albany Sewer Fund	Nonmajor Enterprise Funds		Internal Service Fund
Assets					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$695,820	\$431,898	\$444,588	\$1,572,306	\$470,136
Cash and Cash Equivalents in Segregated Accounts	37,562	0	69,355	106,917	0
<i>Receivables:</i>					
Accounts	43,175	101,020	72,490	216,685	0
Special Assessments	26,030	0	0	26,030	0
Prepaid Items	959	0	7,734	8,693	0
<i>Total Current Assets</i>	<u>803,546</u>	<u>532,918</u>	<u>594,167</u>	<u>1,930,631</u>	<u>470,136</u>
<i>Noncurrent Assets:</i>					
Net OPEB Asset	47,778	0	30,146	77,924	0
Nondepreciable Capital Assets	7,500	31,571,134	22,241	31,600,875	0
Depreciable Capital Assets, Net	2,336,894	0	269,851	2,606,745	0
<i>Total Noncurrent Assets</i>	<u>2,392,172</u>	<u>31,571,134</u>	<u>322,238</u>	<u>34,285,544</u>	<u>0</u>
<i>Total Assets</i>	<u>3,195,718</u>	<u>32,104,052</u>	<u>916,405</u>	<u>36,216,175</u>	<u>470,136</u>
Deferred Outflows of Resources	<u>1,676,011</u>	<u>0</u>	<u>30,027</u>	<u>1,706,038</u>	<u>0</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	0	100,750	1,055	101,805	22,136
Contracts Payable	0	1,672,674	0	1,672,674	0
Accrued Wages and Benefits	5,760	2,185	4,700	12,645	0
Compensated Absences Payable	4,050	0	9,339	13,389	0
Intergovernmental Payable	2,270	306	658	3,234	0
Accrued Interest Payable	1,614	19,198	0	20,812	0
General Obligations Bonds Payable	54,084	0	0	54,084	0
Revenue Bonds Payable	0	362,900	0	362,900	0
OWDA Loans Payable	5,941	0	0	5,941	0
<i>Total Current Liabilities</i>	<u>73,719</u>	<u>2,158,013</u>	<u>15,752</u>	<u>2,247,484</u>	<u>22,136</u>
<i>Long-Term Liabilities:</i>					
Net Pension Liability	137,292	0	86,625	223,917	0
Compensated Absences Payable	2,901	0	0	2,901	0
Asset Retirement Obligation	1,883,000	0	0	1,883,000	0
General Obligations Bonds Payable	55,371	0	0	55,371	0
OWDA Loans Payable	69,541	0	0	69,541	0
Revenue Bonds Payable	0	17,155,100	0	17,155,100	0
<i>Total Long-Term Liabilities</i>	<u>2,148,105</u>	<u>17,155,100</u>	<u>86,625</u>	<u>19,389,830</u>	<u>0</u>
<i>Total Liabilities</i>	<u>2,221,824</u>	<u>19,313,113</u>	<u>102,377</u>	<u>21,637,314</u>	<u>22,136</u>
Deferred Inflows of Resources	<u>220,105</u>	<u>0</u>	<u>150,336</u>	<u>370,441</u>	<u>0</u>
Net Position					
Net Investment in Capital Assets	2,159,457	14,053,134	292,092	16,504,683	0
Unrestricted	270,343	(1,262,195)	401,627	(590,225)	448,000
<i>Total Net Position</i>	<u>\$2,429,800</u>	<u>\$12,790,939</u>	<u>\$693,719</u>	<u>\$15,914,458</u>	<u>\$448,000</u>

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, 2022*

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities Internal Service Fund
	Plains Sewer Fund	Albany Sewer Fund	Nonmajor Enterprise Funds		
Operating Revenues					
Charges for Services	\$468,271	\$305,354	\$806,642	\$1,580,267	\$19,081
Other	60	0	10,662	10,722	388,566
<i>Total Operating Revenues</i>	<u>468,331</u>	<u>305,354</u>	<u>817,304</u>	<u>1,590,989</u>	<u>407,647</u>
Operating Expenses					
Personal Services	150,009	2,185	92,736	244,930	4,000
Fringe Benefits	6,463	306	(40,877)	(34,108)	370,087
Contractual Services	162,226	4,535,015	549,356	5,246,597	0
Materials and Supplies	32,144	0	83,637	115,781	0
Depreciation	80,738	0	32,132	112,870	0
Other Expenses	24,546	41,736	22,931	89,213	9,294
<i>Total Operating Expenses</i>	<u>456,126</u>	<u>4,579,242</u>	<u>739,915</u>	<u>5,775,283</u>	<u>383,381</u>
<i>Operating Income (Loss)</i>	<u>12,205</u>	<u>(4,273,888)</u>	<u>77,389</u>	<u>(4,184,294)</u>	<u>24,266</u>
Non-Operating Revenue (Expenses)					
Interest Income	0	0	0	0	3,493
Interest and Fiscal Charges	(9,006)	(226,462)	0	(235,468)	0
Intergovernmental	2,795	12,984,911	0	12,987,706	0
<i>Total Non-Operating Revenue (Expenses)</i>	<u>(6,211)</u>	<u>12,758,449</u>	<u>0</u>	<u>12,752,238</u>	<u>3,493</u>
<i>Change in Net Position</i>	5,994	8,484,561	77,389	8,567,944	27,759
<i>Net Position at Beginning of Year, As Restated (See Note 5)</i>	<u>2,423,806</u>	<u>4,306,378</u>	<u>616,330</u>	<u>7,346,514</u>	<u>420,241</u>
<i>Net Position at End of Year</i>	<u>\$2,429,800</u>	<u>\$12,790,939</u>	<u>\$693,719</u>	<u>\$15,914,458</u>	<u>\$448,000</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

	Business-Type Activities Enterprise Funds			Total	Governmental Activities
	Plains Sewer Fund	Albany Sewer Fund	Nonmajor Enterprise Funds		Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from (for) Operating Activities					
Cash Received from Customers	\$471,151	\$225,636	\$815,604	\$1,512,391	\$19,081
Cash Received from Special Assessments	28,341	0	0	28,341	0
Other Cash Receipts	0	0	10,677	10,677	388,566
Cash Payments to Employees for Services	(255,473)	0	(118,046)	(373,519)	(403,220)
Cash Payments for Supplies & Materials	(6,488)	0	(43,229)	(49,717)	0
Cash Payments for Contractual Services	(143,272)	(4,503,114)	(561,721)	(5,208,107)	0
Other Cash Payments	(24,545)	(41,736)	(22,931)	(89,212)	(9,294)
<i>Net Cash from (for) Operating Activities</i>	<u>69,714</u>	<u>(4,319,214)</u>	<u>80,354</u>	<u>(4,169,146)</u>	<u>(4,867)</u>
Cash Flows from Non-Capital Financing Activities					
Cash Received for Grants	2,795	12,984,656	0	12,987,451	0
<i>Net Cash for Noncapital Financing Activities</i>	<u>2,795</u>	<u>12,984,656</u>	<u>0</u>	<u>12,987,451</u>	<u>0</u>
Cash Flows from (for) Capital and Related Financing Activities					
Cash Received from Bonds, Loans & Notes	0	6,241,297	0	6,241,297	0
Interest Paid on Bonds, Loans & Notes	(7,389)	(207,264)	0	(214,653)	0
Principal Paid on Bonds, Loans & Notes	(68,783)	(2,150,552)	0	(2,219,335)	0
Cash Paid to Acquire/Construct Capital Assets	(53,602)	(16,747,954)	0	(16,801,556)	0
<i>Net Cash from (for) Capital and Related Financing Activities</i>	<u>(129,774)</u>	<u>(12,864,473)</u>	<u>0</u>	<u>(12,994,247)</u>	<u>0</u>
Cash Flows from Investing Activities					
Interest on Investments	0	0	0	0	3,493
<i>Net Increase in Cash and Cash Equivalents</i>	<u>(57,265)</u>	<u>(4,199,031)</u>	<u>80,354</u>	<u>(4,175,942)</u>	<u>(1,374)</u>
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>790,647</u>	<u>4,630,929</u>	<u>433,589</u>	<u>5,855,165</u>	<u>471,510</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$733,382</u>	<u>\$431,898</u>	<u>\$513,943</u>	<u>\$1,679,223</u>	<u>\$470,136</u>
Reconciliation of Operating Income (Loss) to Net Cash from (for) Operating Activities					
Operating Income (Loss)	\$12,205	(\$4,273,888)	\$77,389	(\$4,184,294)	\$24,266
<i>Adjustments:</i>					
Depreciation	80,738	0	32,132	112,870	0
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	(1,321)	(55,998)	413	(56,906)	0
Deferred Outflows of Resources	29,623	0	(2,926)	26,697	0
Material & Supply Inventory	25,656	0	38,484	64,140	0
Prepaid Assets	(959)	0	(150)	(1,109)	0
Special Assessments Receivable	28,341	0	0	28,341	0
Net OPEB Asset	(20,132)	0	(11,296)	(31,428)	0
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	0	93,420	(180)	93,240	(29,133)
Contracts Payable	(14,400)	(85,239)	0	(99,639)	0
Accrued Wages and Benefits	328	2,185	1,157	3,670	0
Compensated Absences Payable	1,491	0	3,301	4,792	0
Intergovernmental Payable	254	306	(2,084)	(1,524)	0
Net Pension Liability	(100,296)	0	(75,367)	(175,663)	0
Deferred Inflows of Resources	28,186	0	19,481	47,667	0
<i>Net Cash from (for) Operating Activities</i>	<u>\$69,714</u>	<u>(\$4,319,214)</u>	<u>\$80,354</u>	<u>(\$4,169,146)</u>	<u>(\$4,867)</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2022

	Private Purpose Trust Funds	Custodial Funds
Assets		
Equity in Pooled Cash, Cash Equivalents and Investments	\$37,801	\$15,449,734
Cash and Cash Equivalents in Segregated Accounts	425	365,923
Intergovernmental Receivable	0	3,622,564
Property Taxes Receivable	0	59,471,713
Prepaid Items	0	25,406
Special Assessments Receivable	0	1,685,960
<i>Total Assets</i>	<u>38,226</u>	<u>80,621,300</u>
Liabilities		
Accounts Payable	3,220	46,430
Contracts Payable	0	498,785
Intergovernmental Payable	0	55,654
Matured Compensated Absences	0	805
<i>Total Liabilities</i>	<u>3,220</u>	<u>601,674</u>
Deferred Inflows of Resources		
Property Taxes not Levied to Finance Current Year Operations	0	54,261,613
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>54,261,613</u>
Net Position		
Held in Trust for Other Individuals and Organizations	35,006	0
Restricted for Individuals, Organizations and Other Governments	0	25,758,013
<i>Total Net Position</i>	<u><u>\$35,006</u></u>	<u><u>\$25,758,013</u></u>

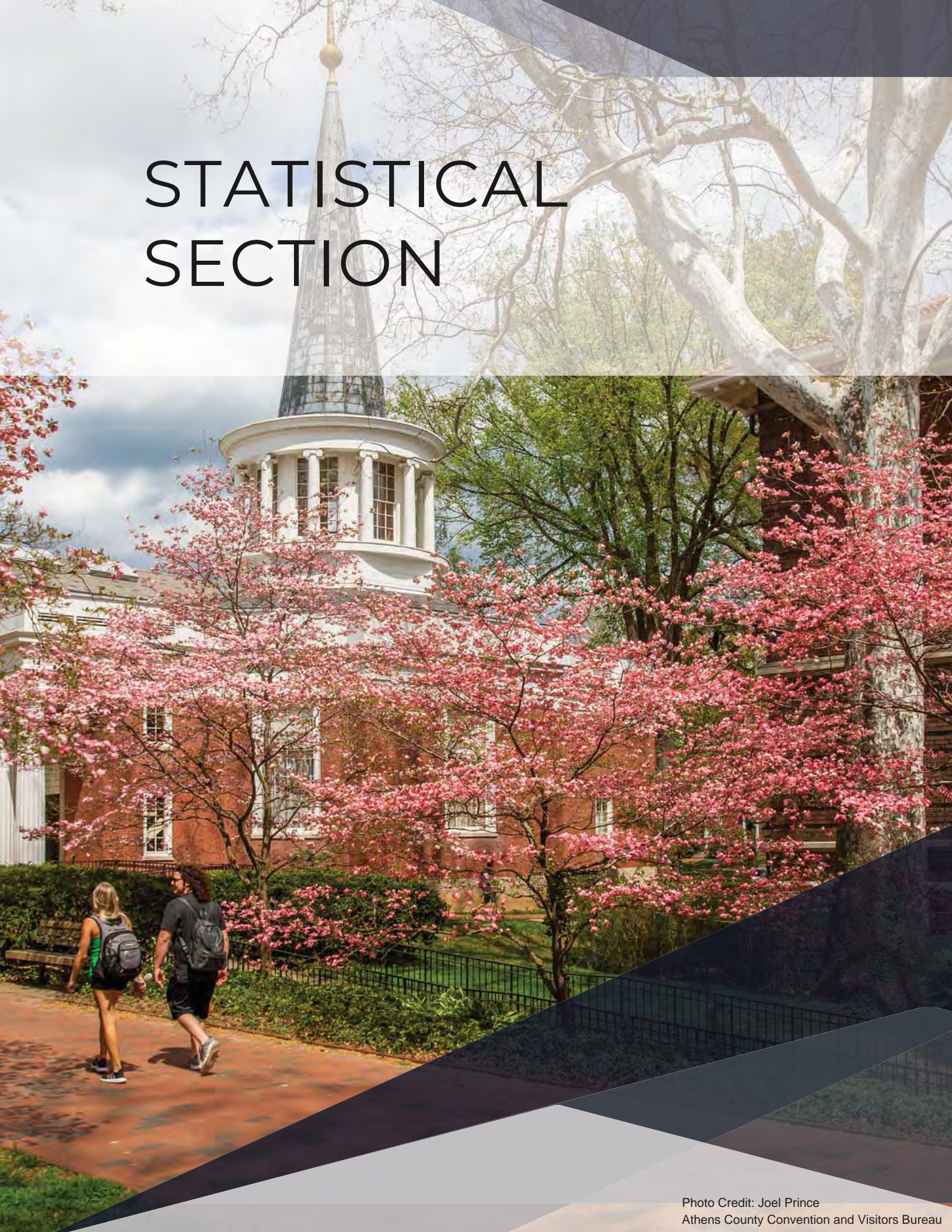
See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2022

	Private Purpose Trust Funds	Custodial Funds
Additions		
Interest, Dividends, and Other Investment Income	\$5	\$0
Intergovernmental	0	2,637,713
Amounts Received as Fiscal Agent	0	20,302,870
Licenses and Permits and Fees for Other Governments	0	8,380,992
Fines and Forfeitures for Other Governements	0	1,844,971
Property Tax Collections for Other Governments	0	57,496,106
Excise Tax Collections for Other Governments	0	1,932,663
Sheriff Sale Collections for Other Governments	0	542,399
Lodging Tax Collections for Other Governments	0	450,180
Miscellaneous	18,108	0
<i>Total Additions</i>	18,113	93,587,894
Deductions		
Distributions as Fiscal Agent	0	19,503,249
Distributions of State Funds to Other Governments	0	2,201,355
Distributions to the State Ohio	0	155,796
Licenses and Permits and Fees Distributions for Other Governments	0	8,278,475
Fines and Forfeitures Distributions to Other Governements	0	1,754,143
Property Tax Distributions to Other Governments	0	58,763,655
Excise Tax Distributions to Other Governments	0	1,941,233
Sheriff Sale Distributions to Other Governments	0	685,270
Lodging Tax Distributions to Other Governments	0	575,214
Payments in Accordance with Trust Agreement	21,989	0
<i>Total Deductions</i>	21,989	93,858,390
<i>Change in Net Position</i>	(3,876)	(270,496)
<i>Net Position at Beginning of Year</i>	38,882	26,028,509
<i>Net Position at End of Year</i>	<u>\$35,006</u>	<u>\$25,758,013</u>

See accompanying notes to the basic financial statements.

STATISTICAL SECTION



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ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 1 - DESCRIPTION OF ATHENS COUNTY AND REPORTING ENTITY

A. Athens County

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

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

B. Reporting Entity

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

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

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

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

- 317 Board (Alcohol, Drug Addiction and Mental Health Services)
- Athens-Hocking Solid Waste District
- County Risk Sharing Authority (CORSA)
- County Employee Benefits Consortium of Ohio, Inc. (CEBCO)
- Area Agency on Aging, District 7
- Athens County Family and Children First Council
- Mid-East Ohio Regional Council (MEORC)
- Regional Child Abuse Prevention Council
- Outdoor Recreation Council of Appalachia (ORCA)
- Southern Ohio Council of Governments
- Corrections Commission of Southeastern Ohio

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 1 - DESCRIPTION OF ATHENS COUNTY AND REPORTING ENTITY - Continued

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 custodial funds within the County's financial statements:

- ❖ Athens County General Health District
- ❖ Athens County Soil and Water Conservation District
- ❖ Regional Planning Commission
- ❖ Hocking Valley Community Residential Center
- ❖ Athens County Transportation Improvement District

NOTE 2 - DISCRETELY PRESENTED COMPONENT UNITS

Because of their financial relationship with the County, the following organizations are part of the Athens County reporting entity and are presented as individual component units. The component unit columns in the basic financial statements reflect the financial data of ATCO, Inc., the Athens County Port Authority, and the Athens County Land Reutilization Corporation Inc. for the fiscal year ending December 31, 2022. 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, developmental disabilities and parents of persons with 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 the Port Authority. As a result of this relationship, the Port Authority is a component unit of the County.

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

Athens County Land Reutilization Corporation, Inc. - A body corporate and politic authorized by the Board of County Commissioners of Athens County on January 2, 2018 and incorporated on January 3, 2018 under Chapter 1724 of the Ohio Revised Code. The Corporation has been designated as the County's agent for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed or other real property within the County. The Corporation will assist and facilitate activities of governmental entities in assembling and clearing title to land for economic development purposes.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 2 - DISCRETELY PRESENTED COMPONENT UNITS - Continued

The Corporation's governing body is a five-member Board of Directors, consisting of the County Treasurer, two County Commissioners, one representative of the City of Athens and one member representing a township located in Athens County. Because the County makes up and/or appoints a voting majority of the Board of Directors, and the County is able to impose its will on the operation of the Corporation, the relationship between the County and the Corporation is such that exclusion could cause the County's financial statements to be misleading.

Significant disclosures pertaining to this component unit are included in Note 22. Complete financial statements of the individual component unit can be obtained from the Athens County Treasurer, 15 S. Court St. Room 334, Athens, Ohio 45701.

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 to plan, fund and evaluate a community-based system of care for individuals in need of behavioral health or substance abuse disorder recovery services. The 317 Board is its own taxing authority and has two local levies 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. Ten of the board members are appointed by the commissioners of the member counties apportioned by population. Eight of the remaining members are appointed by the Ohio Department of Mental Health and Addiction Services. 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 a custodial fund since the County Auditor is its fiscal agent.

Athens-Hocking Solid Waste District - The County, in conjunction with Hocking County, has created a Joint Solid Waste Management District which is responsible for the planning, implementing, and the oversight of a 15-year comprehensive management plan. The goal of the solid waste district is to reduce, reuse and recycle solid waste that is generated in the District and to develop plans and programs and evaluate its successes. The District provides information and opportunities, expertise to business and residents and provides programs that support sustainable materials management to reduce the environmental impact of waste. The District board is composed of the three commissioners 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 a custodial fund of the County.

County Risk Sharing Authority (CORSA) - The County Risk Sharing Authority, Inc. (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. CORSA is a jointly governed organization among 66 counties and 42 county affiliated entities in Ohio. Members 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. CORSA is governed by nine Directors who are County Commissioners from member counties. The Directors are elected by CORSA members and are eligible to serve three, two-year terms.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE - Continued

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.

County Employee Benefits Consortium of Ohio, Inc. – The County participates with the County Employee Benefits Consortium of Ohio, Inc. (CEBCO), an Ohio not-for profit corporation with membership open to Ohio political subdivisions to collectively pool resources to purchase employee benefits. The County pays, on a monthly basis, the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred by not reported claims, a claims contingency reserve fund, as well as the fixed costs of the consortium.

Area Agency on Aging, District 7 – The Area Agency on Aging is a regional council of governments that assists ten counties, including Athens County, in providing services to senior citizens in the Council's service area. The Council is governed by an eight member Board of Trustees. The County Commissioners along with other county organizations can nominate new board members, but they must be representatives of local community service organizations. At least one-half of the board members must be over the age of fifty-five. The Board has total control over budgeting, personnel, and all other financial matters. The continued existence of the Council is not dependent upon the County's continued participation and no equity interest exists. The Council has no outstanding debt.

Athens County Family and Children First Council – The Athens County Family and Children First Council provide services to multi-need youth in Athens County. Members of the Council include the Athens County Juvenile Court, The Athens-Hocking-Vinton Board of Alcohol, Drug Addiction, and Mental Health Services, Athens County Children Services, Athens/City Health Department, and representatives of the Athens County School Districts. The operation of the Council is controlled by an advisory committee which consists of a representative from each agency. In 2022, the County contributed \$179,578.

Mid-East Ohio Regional Council (MEORC) - The Mid-East Ohio Regional Council is a council of governments created pursuant to Ohio Revised Code Chapter 167. Participating counties include Athens, Belmont, Carroll, Coshocton, Fairfield, Guernsey, Harrison, Hocking, Holmes, Jefferson, Knox, Licking, Monroe, Morgan, Muskingum, Noble, Perry, Tuscarawas, and Washington Counties. MEORC was created to provide the best possible services to persons with developmental disabilities in their respective counties. Each county has representation on the MEORC board. Member counties have a contract between its county BDD board and the MEORC for MEORC to provide supported living services or housing to eligible persons in the member counties. To obtain financial information, write to the Mid-East Ohio Regional Council, Cathy Henthorn, who serves as Director of Financial Operations, 1 Avalon Road, Mt. Vernon, Ohio 43050.

Regional Child Abuse Prevention Council - The Regional Child Abuse Prevention Council of the Ohio Children's Trust Fund is a jointly governed organization. The Regional Child Abuse Prevention Council is the state's sole public funding source dedicated to preventing child abuse and neglect. Each regional council is directed by a regional prevention coordinator or coordinating entity and led by county prevention specialists. The continued existence of the Regional Child Abuse Prevention Council is not dependent upon the County's continued participation and no equity interest or debt exists.

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, 27 W 2nd Street, Chillicothe, Ohio, 45601.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE - Continued

Outdoor Recreation Council of Appalachia (ORCA) – ORCA is a Council of Governments that was formed to utilize outdoor recreation assets to deliver economic, health, social, environmental, and quality of life benefits for Ohioans, and develop the world-class Baileys Trail System across jurisdictional boundaries. In August of 2019, the ORCA Advisory Board was created to utilize multi-disciplinary opportunities to plan and access development and planning grant funding. The Board includes one member from Athens County, the City of Athens, Village of Chauncey, York Township, the City of Nelsonville and the Village of Buchtel. An Advisory Board was also formed composed of public and private stakeholders representing various sectors including: economic development, tourism, land management, recreation users, private enterprise, resource preservation, land use, health and wellness, education, workforce, community engagement, and regional planning in Athens and surrounding counties. Athens County presently contributes \$90,000 per year to the council for operations.

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 in April 1998. The Commission is directed by one Commissioner and one sheriff from each participating county or their delegate. There were 10 directors of the Commission in 2022. Each member county is responsible for a pro-rated portion of the capital and operating budget based on actual bed use by the county. For 2022, each county utilized and was responsible for the percentages provided as follows:

Corrections Commission of Southeastern Ohio		
2022 Expense Allocation		
County	Total Beds Used	Percentage of Cost
Athens	28,725	37.40%
Hocking	19,923	25.94%
Morgan	7,231	9.41%
Perry	12,889	16.78%
Vinton	8,038	10.47%
Total	76,806	100.00%

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, 2022

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

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

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

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

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

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

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, 2022

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 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.

American Rescue Plan Fund - To account for federal monies received as part of the American Rescue Plan relief funding. These funds are to be used for costs that are the result of the Coronavirus Pandemic.

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, net 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.

Albany Sewer Fund - This fund accounts for sewer services provided to individual users in the US 50 Corridor to the Village of Albany.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 dental and vision self-insurance for County employees, health insurance for Job & Family Service employees and excess costs for health insurance for County employees.

Fiduciary Funds – Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are private-purpose trust funds and custodial 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 custodial 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 deferred outflows and all liabilities and deferred inflows 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 and custodial 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 and outflows of resources, and in the presentation of expenses versus expenditures.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

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

Deferred Outflows/Inflows of Resources - In addition to assets, the Statements of Net Position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide Statement of Net Position and include deferred charges on pension/OPEB expense and asset retirement obligations. A deferral for pension/OPEB results from changes in Net Pension/OPEB Liability/Asset not recognized as a component of current year pension/OPEB expense. This amount is deferred and amortized over various periods as instructed by the pension plan administrators. Deferred outflows of resources related to pensions and OPEB are explained further in Note 10 and Note 11.

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

	Governmental Activities	Plains Sewer	Plains Water	Total Business-Type Activities
<i>Deferred Outflows of Resources:</i>				
Pension Expense	\$6,455,263	\$46,660	\$29,440	\$76,100
OPEB Expense	213,918	931	587	1,518
Asset Retirement Obligation	0	1,628,420	0	1,628,420
Total Deferred Outflows of Resources	\$6,669,181	\$1,676,011	\$30,027	\$1,706,038

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 assets 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, 2022, but which were levied to finance 2023 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 and OPEB are reported in the government-wide Statement of Net Position. Deferred inflows related to pensions and OPEB result from changes in Net Pension/OPEB Liability/Asset not recognized as a component of current year pension expense. Deferred inflows of resources related to pension and OPEB are explained further in Note 10 and Note 11.

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

	Governmental Activities	Plains Sewer	Plains Water	Total Business-Type Activities
<i>Deferred Inflows of Resources:</i>				
Nonexchange Revenue	\$18,370,798	\$0	\$0	\$0
Pensions	19,733,356	170,295	117,584	287,879
OPEB	5,912,404	49,810	32,752	82,562
Total Deferred Inflows of Resources	\$44,016,558	\$220,105	\$150,336	\$370,441

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 MVGT	Children's Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	
<i>Deferred Inflows of Resources:</i>								
Property Tax	\$2,749,080	\$0	\$0	\$5,000,000	\$7,601,014	\$2,788,408	\$945,000	\$19,083,502
Grants, Entitlements, Shared Revenue	385,847	472,056	2,075,347	1,247,244	283,554	66,992	714,188	5,245,228
Total Deferred Inflows of Resources	\$3,134,927	\$472,056	\$2,075,347	\$6,247,244	\$7,884,568	\$2,855,400	\$1,659,188	\$24,328,730

Pensions/Other Postemployment Benefits (OPEB)

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

E. Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. No budgets or appropriations were prepared for the County Donations, Bikeway Maintenance, Litter Control, Health Ohio Grant, State License Spay and Neuter, Mandatory Drug Fines, OCS Prosecutor, JAG-III Grant, PIIG-ODRC, Treasurer’s Prepayment Interest, DUI Enforcement and Education, Canine Donations, DUI Grant, Clean Kids Grant, Drug Prevention Grant, Jail Bond Retirement, Technology Grant, FEMA Grant, Emergency Relief and Cleanup Grant, 691 Landfill Loan Retirement, Beacon Bond Retirement, EMA Truck Bond Retirement, Plains Water Assessment Bond Retirement, Plains Sewer Assessment Bond Retirement, County Home Improvement, Dog Shelter Construction, Chauncey Bikeway-SPUR, County Capital Improvement Projects, Athens County Solid Waste, Sheriff Academy Training, Ruth Dye Trust, Sheriff’s Explorer Trust, Beacon Reserve Balance, CD Revolving Loan, Carbon Fee, Remote Ballot Marking Grant, ARRA VAWA Grant, Arson Registry, Cr24a Bikeway ODOT, Buchtel Water Revenue, and Buchtel Sewer Revenue funds as no activity was anticipated for them.

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 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 2022.

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 2022, investments were limited to STAR Ohio, CD’s, commercial paper, federal agency discount notes, US Treasury Notes, and other interest bearing accounts with local commercial banks.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

During 2022, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, “Certain External Investment Pools and Pool Participants.” The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$100 million. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2022 amounted to \$105,528 which includes \$97,040 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 cost on a first-in, first-out basis and are expensed when used.

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2022, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets, donated works of art or similar items, and capital assets received in a service concession arrangement are reported at acquisition value. The County maintains a capitalization threshold of \$5,000. The County’s infrastructure consists of roads, bridges, culverts, water lines and sanitary sewer lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Asset Class	Depreciable Life in Years
Land	Not Depreciable
Land Improvements	
Fences	20
Water Lines	50
Sewer Lines	50
Water Tanks	50
Airport	50
Other Improvements	20
Buildings	
Courthouse	150
Administrative	50 - 125
Utilities	30
Airport	30
Other Buildings	25 - 50
Machinery and Equipment	
Water and Sewer Equipment	20
Construction Equipment	20
Road Machinery	20
Other Machinery	10
Office Machines and Equipment	10
Computers, midrange	15
Computers, personal	10
General Equipment	10 - 20
Office Furniture and Furnishings	20
Vehicles	
Automobiles	10 - 20
Trucks - Heavy	30
Trucks - Light	20
Trailers	25

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

J. Interfund Balances

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

K. Compensated Absences

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

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

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

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

M. Fund Balances

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

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

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

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

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

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

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

N. Net Position

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

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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

Q. Unearned Revenue

Unearned revenue arises when resources are received by the County before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, revenue is recognized.

R. 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 2022.

S. Estimates

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 5 – CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCES AND NET POSITION

Change in Accounting Principles

For fiscal year ended December 31, 2022, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, certain provisions of GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans-an amendment of GASB Statements No. 14 and No. 84*, and a *supersession of GASB Statement No. 32*, and certain provisions in GASB Statement No. 99, *Omnibus 2022*.

GASB Statement No. 87 requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The implementation of GASB Statement No. 87 did not have an effect on the financial statements of the County.

GASB Statement No. 97 requirements that are related to a) the accounting and financial reporting for Section 457 plans and b) determining whether a primary government is financially accountable for a potential component unit were implemented for fiscal year 2022. The implementation of GASB Statement No. 97 did not have an effect on the financial statements of the County.

GASB Statement No. 99 enhances comparability in the application of accounting and financial reporting requirements and will improve consistency of authoritative literature. The implementation of certain provisions of GASB Statement No. 99 did not have an effect on the financial statements of the County.

Restatement of Net Position

For 2022, the County properly calculated the Asset Retirement Obligations. An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. The County also adjusted the balances of long-term obligations during 2022. The accrual of the Asset Retirement Obligation and the adjustment to long-term obligations had the following affect on net position as of December 31, 2021:

	<u>Business-Type Activities</u>	<u>Plains Sewer</u>	<u>Albany Sewer</u>
Net Position at December 31, 2021	\$3,472,689	\$2,640,726	\$215,633
<i>Adjustments:</i>			
Asset Retirement Obligation-Liability	(1,883,000)	(1,883,000)	0
Deferred Outflow-Asset Retirement Obligation	1,666,080	1,666,080	0
To correct long-term obligations	<u>4,090,745</u>	<u>0</u>	<u>4,090,745</u>
Adjusted Net Position at December 31, 2021	<u><u>\$7,346,514</u></u>	<u><u>\$2,423,806</u></u>	<u><u>\$4,306,378</u></u>

The Fund Balances at the Beginning of Year in the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis) for the Road (MVGT) Fund was also restated from \$1,325,690 to \$958,744 to correctly report the balance.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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 (MVGTT)	Children Services	ACBDD (Beacon School)	Ambulance Services	American Rescue Plan
Budget Basis	(\$1,039,303)	\$370,919	\$166,314	\$509,450	(\$333,786)	(\$314,128)	\$6,353,447
<i>Adjustments:</i>							
Revenue Accruals	(1,804,843)	(111,057)	463,612	43,311	1,236	19,104	(6,289,187)
Expenditure Accruals	1,144,866	27,231	79,087	(157,782)	20,086	353,943	(250,225)
<i>Perspective Difference:</i>							
Activity of Funds Reclassified For GAAP Reporting Purposes	167,888	0	0	0	0	0	0
GAAP Basis	<u>(\$1,531,392)</u>	<u>\$287,093</u>	<u>\$709,013</u>	<u>\$394,979</u>	<u>(\$312,464)</u>	<u>\$58,919</u>	<u>(\$185,965)</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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 270 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, 2022

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 monies 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	\$66,683,615
-Segregated	660,858
-Component Units	1,283,831
Reconciling items (net) to arrive at bank balances of deposits	<u>2,170,655</u>
Total available for deposits and investments	
(Bank balance of deposit/carrying amount of investments)	<u><u>\$70,798,959</u></u>

Deposits

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

Custodial Credit Risk

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

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

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

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

Investments

Investments are reported at fair value. As of December 31, 2022, the County had the following investments:

	<u>Measurement Value</u>	<u>Percentage of Portfolio</u>	<u>Date of Maturity</u>
JP Morgan Securities	975,715	1.66%	March 13, 2023
JP Morgan Securities	1,045,287	1.78%	June 23, 2023
MUFG Bank LTD Commercial Paper	982,858	1.67%	January 24, 2023
State of Israel	200,000	0.34%	October 1, 2023
State of Israel	300,000	0.51%	October 1, 2025
US Treasury Bond #91282CFA4	1,628,090	2.77%	July 31, 2024
US Treasury Note #91282CBG5	644,998	1.10%	January 31, 2023
US Treasury Bond #9128286S4	251,245	0.43%	April 30, 2026
US Treasury Bond #912828Y95	238,428	0.41%	July 31, 2026
US Treasury Note #9128286R6	248,848	0.42%	April 30, 2024
US Treasury Bond #91282CEG2	269,462	0.46%	March 31, 2024
US Treasury Note #91282CBM2	978,594	1.67%	February 15, 2024

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

	Measurement Value	Percentage of Portfolio	Date of Maturity
US Treasury Note #912828X88	244,414	0.42%	May 15, 2027
US Treasury Note#912828V98	557,244	0.95%	February 15, 2027
US Treasury Bond 9128CCG4	373,579	0.64%	June 15, 2024
US Treasury Note 91282CCX7	273,990	0.47%	September 15, 2024
State of Ohio Municipal Bond Note	490,000	0.83%	October 1, 2023
US Treasury Note #912828T91	348,619	0.59%	October 31, 2023
US Treasury Note #91282CAW1	994,180	1.69%	November 15, 2023
US Treasury Note #91282CCL3	374,692	0.64%	July 15, 2024
US Treasury Note #91282CCT6	314,225	0.54%	August 15, 2024
US Treasury Note #91282CAJ0	329,268	0.56%	August 31, 2025
US Treasury Note #91282CBW0	547,207	0.93%	April 30, 2026
US Treasury Note #91282CCW9	328,104	0.56%	August 31, 2026
US Treasury Note #91282CDG3	993,398	1.69%	October 31, 2026
Ashtabula CSD	265,000	0.45%	December 1, 2023
Centerville CSD	100,000	0.17%	December 1, 2023
FFCB #3133ENEM8	500,000	0.85%	November 23, 2026
FFCB #3133ENTS9	489,608	0.83%	April 5, 2027
FFCB #3133ENWP1	249,605	0.43%	May 16, 2024
FHLB #3130ASGU7	254,002	0.43%	June 11, 2027
FHLB #3130ASDS5	768,229	1.31%	June 28, 2024
FHLB #3130AM5C2	520,000	0.89%	May 6, 2024
FHLB #3130AMV82	999,750	1.70%	July 12, 2024
FHLB #3130AN6U9	1,500,000	2.55%	July 22, 2024
FHLB #3130AMXJ6	1,249,687	2.13%	September 30, 2024
FMCC # 3134GWZ90	839,606	1.43%	October 21, 2024
FFCB # 3133EK4Y9	920,800	1.57%	November 1, 2024
FFCB #3133EMFP2	1,765,000	3.01%	November 4, 2024
FHLB # 3130AMGH9	750,000	1.28%	December 27, 2024
FNMA #3135G05C3	500,000	0.85%	June 30, 2025
FHLB #3130ANHA1	164,917	0.28%	August 26, 2025
AGM #31422XQGO	1,000,000	1.70%	November 26, 2025
FHLB #3130APZY4	500,000	0.85%	December 22, 2025
FFCB #3133EMQ62	1,250,000	2.13%	July 13, 2026
FHLB #3130AP6M2	1,000,000	1.70%	September 30, 2026
Credit Suisse AG #2254EBNP2 Comm Paper	982,020	1.67%	January 23, 2023
Credit Suisse AG #2254EBPD7 Comm Paper	549,668	0.94%	February 13, 2023
Credit Suisse AG #2254EBRB9 Comm Paper	530,206	0.90%	April 11, 2023
Lloyds Bank Corp Markets #53948BS83 Comm Paper	972,353	1.66%	May 8, 2023
Apple Inc #037833DV9	1,505,655	2.56%	May 11, 2023

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS – Continued

	<u>Measurement Value</u>	<u>Percentage of Portfolio</u>	<u>Date of Maturity</u>
American Comm Bk Nat'l Assn CD 02519TAX4	248,377		February 14, 2025
AXOS Bank CD #05465DAQ1	227,943		March 26, 2025
BMW Bank 05580AC69	248,253		August 13, 2024
Capital One, Nat. Assoc #14042RTX9	243,775		August 31, 2027
Discover Bk CD 254673LZ7	244,376		January 31, 2023
The First Bank of Greenwich	204,641		January 29, 2026
First National Bank of Michigan CD 32114VBU0	248,377		February 14, 2025
Freedom Financial Bank CD 35637RDC8	248,377		February 14, 2025
Live Oak CD 538036GS7	246,506		November 27, 2023
Marlin Business Bank CD 57116ATG3	248,128		December 4, 2023
Medallion Bk SLC CD 58404DFX4	248,253		December 22, 2023
Morgan Stanley Bank CD 61747MH95	244,401		February 1, 2023
Raymond James CD 75472RAT8	245,508		December 29, 2023
State Bank of India CD 856285SK8	244,000		January 22, 2025
State of Israel	200,000		October 1, 2027
Synchrony Bank 87165FB60	248,315		October 8, 2022
Toyota Financial Savings CD Comm Paper	1,966,623		January 23, 2023
Toyota Financial Savings 89235MLG4	248,253		August 12, 2024
UBS Bank USA	248,377		August 12, 2024
Wells Fargo Bank CD 949763S64	<u>248,875</u>		January 30, 2023
Negotiable CDs	6,551,358	11.16%	
Amortized Cost			
STAR Ohio	17,839,980	30.39%	1 Day
STAR Ohio Employee Trust	<u>260,934</u>	<u>0.44%</u>	1 Day
	<u>58,710,823</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 federal agency discount notes, AA+ for U.S. Treasury Notes and either A-1 or A-1+ for the Commercial Papers, while they have a AAAM rating for STAR Ohio as is stated in the County's formal investment policy.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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.

The County has categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2022.

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

NOTE 8 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2022 are as follows:

	Interfund Receivable	Interfund Payable
General	\$3,317,188	\$0
Job and Family Services	209,516	44,414
Children Services	35,210	24,457
Ambulance Services	0	1,650,000
Nonmajor Governmental Funds	40,000	1,883,043
Totals	\$3,601,914	\$3,601,914

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 8 - INTERFUND TRANSACTIONS – Continued

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

A summary of interfund transfers for 2022 were as follows:

Transfers From	Job & Family Services	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Projects	Total
General	\$5,385	\$396,439	\$67,779	\$96,000	\$565,603
Job & Family Services	0	0	169,640	0	169,640
Road (MVGT)	0	0	265,920	0	265,920
ACBDD (Beacon School)	0	0	0	1,000,000	1,000,000
Nonmajor Special Revenue	0	94,313	0	0	94,313
Total	<u>\$5,385</u>	<u>\$490,752</u>	<u>\$503,339</u>	<u>\$1,096,000</u>	<u>\$2,095,476</u>

In fiscal year 2022, the County made transfers from the General Fund to the Job and Family Services Fund, Nonmajor Debt Service Fund, Nonmajor Capital Projects Fund, and Nonmajor Special Revenue Funds to subsidize the program services. \$67,779 was transferred from the General Fund to the various Nonmajor Debt Service Funds, the Job and Family Services Fund transferred \$169,640 to the JFS Building Bond Fund for the payments of bonds, the Road (MVGT) Fund transferred \$265,920 to the County Building Fund for the payment of loans and bonds, while the ACBDD Fund transferred \$1,000,000 to the Beacon Capital Improvement Fund for renovations of the Beacon School buildings.

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.

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ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2022 was as follows:

Description	Interest Rate	Original Balance	Year Issued	Final Maturity	Restated Balance January 1, 2022	Additions	Deletions	Balance December 31, 2022	Amounts Due Within One Year
Governmental Activities:									
General Obligation Bonds Payable from Governmental Tax Revenues:									
Engineer Equipment	2.33%	\$358,007	2014	2024	\$116,203	\$0	\$37,832	\$78,371	\$38,725
JFS Building 2019	2.30%	1,500,000	2019	2029	1,206,924	0	141,881	1,065,043	144,678
Engineer Equipment 2019	2.30%	1,992,803	2019	2029	<u>1,629,280</u>	<u>0</u>	<u>187,788</u>	<u>1,441,492</u>	<u>192,210</u>
					2,952,407	0	367,501	2,584,906	375,613
General Obligation Notes Payable from Governmental Sales Tax Revenues:									
Courthouse Renovation	4.23%	914,000	2005	2025	250,000	0	58,000	192,000	61,000
OPWC Loans Payable from Governmental Tax Revenues:									
US 33A Paving	0.00%	159,400	2020	2029	119,550	0	15,940	103,610	15,940
Bridge Replacement	0.00%	377,334	2020	2050	<u>352,178</u>	<u>0</u>	<u>12,577</u>	<u>339,601</u>	<u>12,578</u>
					471,728	0	28,517	443,211	28,518
Net Pension Liability:									
OPERS					26,599,080	0	10,478,677	16,120,403	0
STRS					<u>743,930</u>	<u>413,652</u>	<u>0</u>	<u>1,157,582</u>	<u>0</u>
					27,343,010	413,652	10,478,677	17,277,985	0
Other Long-Term Obligations:									
Premium on Notes Issued					2,506	0	626	1,880	627
Compensated Absences					2,488,510	1,760,506	1,864,407	2,384,609	1,722,226
Capital Leases					3,035,777	121,294	251,357	2,905,714	391,283
Landfill Post-Closure Costs					<u>1,225,367</u>	<u>0</u>	<u>173,594</u>	<u>1,051,773</u>	<u>185,112</u>
Total Governmental Activities Long-Term Obligations					<u>\$37,769,305</u>	<u>\$2,295,452</u>	<u>\$13,222,679</u>	<u>\$26,842,078</u>	<u>\$2,764,379</u>
Business-Type Activities:									
General Obligation Bonds Payable from Enterprise Revenues:									
Plains Sewer Construction	2.33%	500,000	2014	2024	\$162,292	\$0	\$52,837	\$109,455	\$54,084
Revenue Anticipation Bonds Payable from Enterprise Revenues:									
US 50 Corridor WW Improvement	1.25%	17,518,000	2020	2060	17,518,000	0	0	17,518,000	362,900
OWDA Loans Payable from Enterprise Revenues:									
Sewer Plant and Poston Project	6.12%	\$650,000	1997	2022	10,297	0	10,297	0	0
US 50 Sanitary Sewer Improvements	0.00%	2,664,110	2022	2022	0	2,664,110	2,664,110	0	0
Dresher Sewer	5.15%	<u>141,078</u>	2002	2033	<u>81,131</u>	<u>0</u>	<u>5,649</u>	<u>75,482</u>	<u>5,941</u>
		\$3,455,188			91,428	2,664,110	2,680,056	75,482	5,941
Net Pension Liability:									
OPERS					399,580	0	175,663	223,917	0
Other Long-term Obligations:									
Compensated Absences					11,497	13,176	8,383	16,290	13,389
Asset Retirement Obligation					<u>1,883,000</u>	<u>0</u>	<u>0</u>	<u>1,883,000</u>	<u>0</u>
Total Business-Type Activities Long-Term Obligations					<u>\$20,065,797</u>	<u>\$2,677,286</u>	<u>\$2,916,939</u>	<u>\$19,826,144</u>	<u>\$436,314</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2022 are as follows:

For the Year Ended December 31	General Obligation Bonds Payable from Governmental Tax Revenue		General Obligation Notes Payable from Governmental Sales Tax Revenue		OPWC Loans Payable from Governmental Tax Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$375,613	\$59,945	\$61,000	\$6,823	\$28,518	\$0
2024	384,125	51,435	64,000	4,183	28,518	0
2025	352,561	42,452	67,000	1,415	28,518	0
2026	360,669	34,343	0	0	28,518	0
2027	368,965	26,047	0	0	28,517	0
2028-2032	742,973	26,834	0	0	62,889	0
2033-2037	0	0	0	0	62,889	0
2038-2042	0	0	0	0	62,889	0
2043-2047	0	0	0	0	62,889	0
2048-2049	0	0	0	0	49,066	0
	<u>\$2,584,906</u>	<u>\$241,056</u>	<u>\$192,000</u>	<u>\$12,421</u>	<u>\$443,211</u>	<u>\$0</u>

For the Year Ended December 31	General Obligation Bonds Payable from Enterprise Revenue		Revenue Anticipation Bonds Payable from Enterprise Revenue		OWDA Loans Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$54,084	\$2,544	\$362,900	\$218,975	\$5,941	\$2,960
2024	55,371	1,269	367,600	214,439	6,251	2,720
2025	0	0	372,100	209,844	6,577	2,467
2026	0	0	376,800	205,193	6,920	2,200
2027	0	0	381,400	200,483	7,281	1,920
2028-2032	0	0	1,980,000	929,690	42,512	4,854
2033-2037	0	0	2,106,900	802,806	0	0
2038-2042	0	0	2,242,000	667,789	0	0
2043-2047	0	0	2,385,600	524,120	0	0
2048-2052	0	0	2,538,500	371,248	0	0
2053-2057	0	0	2,701,100	208,575	0	0
2058-2060	0	0	1,703,100	42,753	0	0
	<u>\$109,455</u>	<u>\$3,813</u>	<u>\$17,518,000</u>	<u>\$4,595,915</u>	<u>\$75,482</u>	<u>\$17,121</u>

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

Compensated Absences: Upon retirement, employees with at least ten 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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

Compensated absences are paid from the fund from which the respective employee’s salaries are paid including the General Fund, Job and Family 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 \$251,357 of debt service principal. The capital lease obligations reflected above represents the present value of the net future minimum lease payments on all capital leases.

The County's future minimum lease payments under lease obligations, which have been capitalized as of December 31, 2022, are as follows:

For the Year Ended December 31	Capital Lease Payments
2023	\$391,283
2024	389,490
2025	363,272
2026	341,672
2027	1,708,363
2028-2032	683,346
Total Minimum Lease Payments	3,877,426
Less: Amount Representing Interest	(\$971,712)
Present Value of Minimum Lease Paymen	\$2,905,714

Landfill Closure and Post-Closure Costs: State and federal laws and regulations require the County to place a final cover on the Athens County 691 landfill site as it has stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill was certified as closed in October of 1998. The \$1,051,773 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, 2022, were an overall legal debt margin of \$29,216,329 and an unvoted legal debt margin of \$10,740,930.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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

As of December 31, 2022 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 \$1,600,000.

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS

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.

A. 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued

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 Annual Comprehensive Financial Report 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
Law Enforcement	Law Enforcement	Law Enforcement
<u>Age and Service Requirements:</u> Age 52 with 15 years of service credit	<u>Age and Service Requirements:</u> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<u>Age and Service Requirements:</u> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<u>Formula:</u> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<u>Formula:</u> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<u>Formula:</u> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued

	2022		2021	
	State and Local	Law Enforcement	State and Local	Public Safety
Statutory Maximum Contribution Rates				
Employer	14.0%	18.1%	14.0%	18.1%
Employee	10.0%	**	10.0%	**
Actual Contribution Rates				
Employer:				
Pension	14.0%	18.1%	14.0%	18.1%
Post-employment Health Care Benefits	0.0%	0.0%	0.0%	0.0%
Total Employer	<u>14.0%</u>	<u>18.1%</u>	<u>14.0%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>13.0%</u>	<u>10.0%</u>	<u>13.0%</u>

** 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 \$2,607,299 for 2022. Of this amount, \$157,293 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, 2021, 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:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued

	OPERS
<i>Proportion of the Net Pension Liability:</i>	
Current Measurement Date	0.18785700%
Prior Measurement Date	0.18232700%
Change in Proportionate Share	0.00553000%
Proportionate Share of the Net Pension Liability	\$16,344,320
Pension Expense (Gain)	(\$3,729,206)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred Outflows of Resources	
Differences between Expected and Actual Experience	\$833,209
Changes in Assumptions	2,043,840
Changes in Proportion and Differences between Entity's Contributions and Proportionate Share of Contributions	787,890
Entity's Contributions Subsequent to the Measurement Date	2,607,299
Total Deferred Outflows of Resources	\$6,272,238
Deferred Inflows of Resources	
Differences between Expected and Actual Experience	\$358,472
Net Difference between Projected and Actual Investment Earnings	19,440,974
Changes in Proportion and Differences between Entity's Contributions and Proportionate Share of Contributions	16,624
Total Deferred Inflows of Resources	\$19,816,070

\$2,607,299 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date but before the end of the County's reporting period, will be recognized as a reduction of the net pension liability in the year ending December 31, 2023. 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
Fiscal Year Ending June 30:	
2023	(\$1,973,429)
2024	(6,513,735)
2025	(4,571,358)
2026	(3,092,609)
	(\$16,151,131)

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2021, using the following actuarial assumptions, applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2021, are presented below.

	December 31, 2021
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
<i>COLA or Ad Hoc COLA:</i>	
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	0.5 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.9 percent
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five year period ended December 31, 2020.

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

During 2021, OPERS manages investments in three investment portfolios: the Defined Benefits portfolio, the Health Care 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, and the annuitized accounts of the Member-Directed Plan. 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 annual money weighted rate of return expressing investment performance, net of investments expense and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 15.3 percent for 2021.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board 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 long-term expected 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 rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	24.00%	1.03%
Domestic Equities	21.00%	3.78%
Real Estate	11.00%	3.66%
Private Equity	12.00%	7.43%
International Equities	23.00%	4.88%
Risk Parity	5.00%	2.92%
Other Investments	4.00%	2.85%
Total	<u>100.00%</u>	<u>4.21%</u>

Discount Rate

The discount rate used to measure the total pension liability was 6.9%. 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 6.9%, 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 (5.9%) or one-percentage-point higher (7.9%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Entity's Proportionate Share of the Net Pension Liability	\$43,092,517	\$16,344,320	(\$5,913,738)

B. State Teachers Retirement System (STRS)

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined (CO) 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 was 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60. Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2026 when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all their member contributions and 9.53% of the 14.0% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47% 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 CO Plan offers features of both the DB Plan and the DC Plan. In the CO Plan, 12% of the 14% member rate is deposited into the member's DC account and the remaining 2% is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the CO Plan payment is payable to a member on or after age 60 with five years of service. 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 and after termination of employment.

New members who choose the DC plan or CO 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 CO 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 CO Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. 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.

Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. For the year ended December 31, 2022, plan members were required to contribute 14.0% of their annual covered salary. The County was required to contribute 14.0%; the entire 14.0% was the portion used to fund pension obligations. The fiscal year 2022 contribution rates were equal to the statutory maximum rates.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued

The County's contractually required pension contributions to STRS were \$93,884 for 2022. All of this 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, 2022, 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
<i>Proportion of the Net Pension Liability:</i>	
Current Measurement Date	0.005207270%
Prior Measurement Date	0.005818366%
Change in Proportionate Share	-0.00061110%
Proportionate Share of the Net Pension Liability	\$1,157,582
Pension Expense (Gain)	\$67,609

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	STRS
Deferred Outflows of Resources	
Differences between Expected and Actual Experience	\$14,818
Net Difference between Projected and Actual Investment Earnings	40,279
Changes of Assumptions	138,528
Changes in Proportion and Differences between Entity Contributions and Proportionate Share of Contributions	18,387
Entity Contributions Subsequent to the Measurement Date	47,113
Total Deferred Outflows of Resources	\$259,125
Deferred Inflows of Resources	
Differences between Expected and Actual Experience	\$4,428
Changes of Assumptions	104,272
Changes in Proportion and Differences between Entity Contributions and Proportionate Share of Contributions	96,465
Total Deferred Inflows of Resources	\$205,165

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued

\$47,113 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date but prior to the end of the County’s fiscal year will be recognized as a reduction of the net pension liability in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Fiscal Year Ending June 30:	STRS
2023	(\$24,495)
2024	(26,923)
2025	(59,131)
2026	117,396
	\$6,847

Actuarial Assumptions - STRS

The total pension liabilities in the June 30, 2022 actuarial valuation were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Projected salary increases	8.50% at age 20 to 2.50% at age 65
Investment Rate of Return	7.00%, net of investment expenses, including inflation
Discount Rate of Return	7.00%
Payroll Increases	3.00%
Cost-of-Living Adjustments (COLA)	0.00%

Post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2022 valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2020.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued

<u>Asset Class</u>	<u>Target Allocation*</u>	<u>Long-Term Expected Real Rate of Return**</u>
Domestic Equity	26.00%	6.60%
International Equity	22.00%	6.80%
Alternatives	19.00%	7.38%
Fixed Income	22.00%	1.75%
Real Estate	10.00%	5.75%
Liquidity Reserves	1.00%	1.00%
Total	100.00%	

*Target allocation percentages is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

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

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. 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, 2022. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2022.

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 7.00%, 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 (6.00%) or one-percentage-point higher (8.00%) than the current rate:

	<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
Entity's Proportionate Share of the Net Pension Liability	\$1,748,686	\$1,157,582	\$657,692

Adjustment and Benefit Changes Since the Prior Measurement Date

Demographic assumptions were changed based on the actuarial experience study for the period of July 1, 2015 through June 30, 2021.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 11 – DEFINED BENEFIT OPEB PLANS

Net OPEB Asset

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

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

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

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

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

A. Ohio Public Employees Retirement System (OPERS)

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued*

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0.0 percent during calendar year 2022. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2022 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2022.

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

The net OPEB asset and total OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued*

	OPERS
<i>Proportion of the Net OPEB Liability:</i>	
Current Measurement Date	0.18159700%
Prior Measurement Date	0.17633900%
Change in Proportionate Share	0.00525800%
Proportionate Share of the Net OPEB Liability/(Asset)	(\$5,687,896)
OPEB Expense (Gain)	(\$4,850,855)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred Outflows of Resources	
Changes in Proportion and Differences between Entity's Contributions and Proportionate Share of Contributions	\$201,328
Total Deferred Outflows of Resources	\$201,328
Deferred Inflows of Resources	
Differences between Expected and Actual Experience	\$862,768
Net Difference between Projected and Actual Earnings	2,711,586
Changes of Assumptions	2,302,396
Changes in Proportion and Differences between Entity's Contributions and Proportionate Share of Contributions	2,051
Total Deferred Inflows of Resources	\$5,878,801

No amounts reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB asset in 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS
Fiscal Year Ending June 30:	
2023	(\$3,465,612)
2024	(1,229,968)
2025	(592,467)
2026	(389,426)
	(\$5,677,473)

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued*

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB asset was determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	2.75 percent
Projected Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
Single Discount Rate:	
Current Measurement Date	6.00 percent
Prior Measurement Date	6.00 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	1.84 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent, ultimate in 2034
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 11 – DEFINED BENEFIT OPEB PLANS - Continued

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 14.30 percent for 2021.

The allocation of investment assets within the Health Care portfolio is approved by the Board as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. The System’s primary goal is to achieve and maintain a fully funded status for benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board’s investment consultant. For each major asset class that is included in the Health Care portfolio’s target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	0.91 %
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	<u>100.00 %</u>	<u>3.45 %</u>

Discount Rate

A single discount rate of 6.00 percent was used to measure the OPEB liability (asset) on the measurement date of December 31, 2021. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 1.84 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2121. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2121 the duration of the projection period through which projected health care payments are fully funded.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 11 – DEFINED BENEFIT OPEB PLANS - Continued

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate

The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease	Current Discount	1% Increase
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$3,345,017)	(\$5,687,896)	(\$7,632,522)

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

Changes in the health care cost trend rate may also have a significant impact on the net OPEB asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2022 is 5.5 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$5,749,361)	(\$5,687,896)	(\$5,614,979)

B. State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. As of January 1, 2021, Medicare Part B premium reimbursements have been discontinued. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. 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. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2022, STRS did not allocate any employer contributions to post-employment health care.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued*

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

The net OPEB liability (asset) was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	STRS
<i>Proportion of the Net OPEB Liability:</i>	
Current Measurement Date	0.005207270%
Prior Measurement Date	0.005818366%
Change in Proportionate Share	-0.000611096%
Proportionate Share of the Net OPEB Liability/(Asset)	(\$134,834)
OPEB Expense (Gain)	(\$22,631)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	STRS
Deferred Outflows of Resources	
Differences between Expected and Actual Experience	\$1,953
Net Difference between Projected and Actual Investment Earnings	2,349
Changes in Assumptions	5,745
Changes in Proportion and Differences between Entity Contributions and Proportionate Share of Contributions	4,061
Total Deferred Outflows of Resources	\$14,108
 Deferred Inflows of Resources	
Differences between Expected and Actual Experience	\$20,250
Changes in Assumptions	95,610
Changes in Proportion and Differences between Entity Contributions and Proportionate Share of Contributions	305
Total Deferred Inflows of Resources	\$116,165

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued*

No amounts reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the measurement year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30:	STRS
2023	(\$29,462)
2024	(28,634)
2025	(14,389)
2026	(5,945)
2027	(7,802)
Thereafter	(15,825)
	(\$102,057)

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022, actuarial valuation are presented below:

Projected salary increases	8.50 percent at age 20 to 2.50 percent at age 65	
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.00 percent	
Payroll Increases	3.00 percent	
Cost-of-Living Adjustments (COLA)	0.0 percent	
Health Care Cost Trends	Initial	Ultimate
Medical		
Pre-Medicare	7.50%	3.94%
Medicare	(68.78%)	3.94%
Prescription Drug		
Pre-Medicare	9.00%	3.94%
Medicare	5.47%	3.94%

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

Post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2022 valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 11 – DEFINED BENEFIT OPEB PLANS - Continued

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

<u>Asset Class</u>	<u>Target Allocation*</u>	<u>Long-Term Expected Rate of Return **</u>
Domestic Equity	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	<u>1.00</u>	1.00
Total	<u><u>100.00 %</u></u>	

* Target allocation percentages is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022

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

Discount Rate

The discount rate used to measure the total OPEB asset was 7.00 percent as of June 30, 2022. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan assets of 7.00 percent was used to measure the total OPEB asset as of June 30, 2022.

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

The following table represents the net OPEB asset as of June 30, 2022, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued*

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$124,650)	(\$134,834)	(\$143,557)

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$139,855)	(\$134,834)	(\$128,495)

Benefit Term Changes Since the Prior Measurement Date

Salary increase rates were updated based on the actuarial experience study for the period July 1, 2015 through June 30, 2021 and were changed from age based to service based.

Healthcare trends were updated to reflect emerging claims and recoveries experience.

NOTE 12 - RECEIVABLES

Receivables at December 31, 2022 consisted of property taxes, sales taxes, accounts (billings for user charged services), special assessments, accrued interest, loans and intergovernmental grants. All receivables are considered fully collectable. A summary of the principal items of intergovernmental receivables follows:

Governmental Activities

General Fund:

Local Government Distributions	\$369,575
Casino Tax Distribution	210,549
State Property Tax Reimbursements	138,094
Permissive Motor Vehicle Tax	6,878
Grants and Other	<u>70,399</u>
Total General Fund	795,495

Job and Family Services Fund:

State and Federal Funding	<u>484,455</u>
Total Job and Family Services Fund	484,455

Road (MVGT) Fund

Motor Vehicle License Tax	814,129
Permissive Motor Vehicle Tax	285,403
Gasoline Tax	1,800,126
Other	<u>1,017,474</u>
Total Road (MVGT) Fund	3,917,132

Children Services Fund

State Property Tax Reimbursements	151,975
State Grants	240,329
Other	<u>1,101,962</u>
Total Children Services Fund	1,494,266

ACBDD (Beacon School Fund)

State Property Tax Reimbursements	<u>283,554</u>
Total ACBDD (Beacon School Fund)	283,554

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 12 – RECEIVABLES - Continued

Governmental Activities	
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	66,205
Other	787
Total Ambulance Service Fund	66,992
 <i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursement	43,177
State/Federal Funding	1,004,200
Other	261,906
Total Nonmajor Governmental Funds	1,309,283
 Total Intergovernmental Receivables	 \$8,351,177

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, 2022, consisted of the following:

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

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 seven years is estimated to be \$1,051,773. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Any post-closure costs are being paid by the County's General Fund.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 15 - CAPITAL ASSETS

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

<u>Governmental Activities</u>	
<i>General Government:</i>	
Legislative and Executive	\$ 442,930
Judicial	12,155
Public Safety	386,977
Public Works	3,842,048
Health	197,920
Human Services	513,066
Conservation and Recreation	<u>43,771</u>
Total Governmental Activities Depreciation Expense	<u>\$ 5,438,867</u>

A summary of the changes in governmental capital assets during 2022 were as follows:

	Balance January 1, 2022	Additions	Deletions	Balance December 31, 2022
Governmental Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$2,618,946	\$0	\$0	\$2,618,946
Historical Objects	92,050	0	0	92,050
Construction in Progress	<u>3,806,701</u>	<u>0</u>	<u>0</u>	<u>3,806,701</u>
Total Nondepreciable Capital Assets	<u>6,517,697</u>	<u>0</u>	<u>0</u>	<u>6,517,697</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	2,455,537	89,118	0	2,544,655
Buildings	25,383,953	451,432	0	25,835,385
Furniture and Equipment	17,721,035	253,941	(89,305)	17,885,671
Infrastructure	<u>93,757,849</u>	<u>1,073,519</u>	<u>0</u>	<u>94,831,368</u>
Total Depreciable Capital Assets	<u>139,318,374</u>	<u>1,868,010</u>	<u>(89,305)</u>	<u>141,097,079</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(925,478)	(112,485)	0	(1,037,963)
Buildings	(12,046,379)	(753,026)	0	(12,799,405)
Furniture and Equipment	(7,914,147)	(1,125,312)	6,714	(9,032,745)
Infrastructure	<u>(50,419,604)</u>	<u>(3,448,044)</u>	<u>0</u>	<u>(53,867,648)</u>
Total Accumulated Depreciation	<u>(71,305,608)</u>	<u>(5,438,867)</u>	<u>6,714</u>	<u>(76,737,761)</u>
Total Depreciable Capital Assets	<u>68,012,766</u>	<u>(3,570,857)</u>	<u>(82,591)</u>	<u>64,359,318</u>
Governmental Activities Capital Assets, Net	<u><u>\$74,530,463</u></u>	<u><u>(\$3,570,857)</u></u>	<u><u>(\$82,591)</u></u>	<u><u>\$70,877,015</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 15 - CAPITAL ASSETS - Continued

The above assets include \$4,405,684 of Buildings and \$32,106 of Furniture and Equipment that are under capital leases.

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

	Balance January 1, 2022	Additions	Deletions	Balance December 31, 2022
Business-Type Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$29,741	\$0	\$0	\$29,741
Plant and Facilities (Water and Sewer Lines)	16,001,810	0	0	16,001,810
Construction in Progress	0	15,569,324	0	15,569,324
Total Nondepreciable Capital Assets	<u>16,031,551</u>	<u>15,569,324</u>	<u>0</u>	<u>31,600,875</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	9,058	0	0	9,058
Plant and Facilities (Water and Sewer Lines)	4,527,302	0	0	4,527,302
Buildings	294,399	0	0	294,399
Furniture and Equipment	686,256	53,602	0	739,858
Total Depreciable Capital Assets	<u>5,517,015</u>	<u>53,602</u>	<u>0</u>	<u>5,570,617</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(4,755)	(453)	0	(5,208)
Plant and Facilities (Water and Sewer Lines)	(2,286,814)	(78,531)	0	(2,365,345)
Buildings	(125,634)	(6,511)	0	(132,145)
Furniture and Equipment	(433,799)	(27,375)	0	(461,174)
Total Accumulated Depreciation	<u>(2,851,002)</u>	<u>(112,870)</u>	<u>0</u>	<u>(2,963,872)</u>
Total Depreciable Capital Assets, Net	<u>2,666,013</u>	<u>(59,268)</u>	<u>0</u>	<u>2,606,745</u>
Business-Type Activities Capital Assets, Net	<u>\$18,697,564</u>	<u>15,510,056</u>	<u>\$0</u>	<u>\$34,207,620</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 16 – ASSET RETIREMENT OBLIGATION

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. The County Engineer estimates these public safety issues to include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$1,883,000 associated with the County waste water treatment facilities was estimated by the County’s engineers. The remaining useful life of these facilities is calculated to be over 50 years.

The Governmental Accounting Standard Board’s (GASB) Statement No. 83, Certain Asset Retirement Obligations, provides guidance related to asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. The County has the following AROs:

Asset
WWTP Improvements
2012-16 Plains WWTP Improvements
Poston Industrial Park Addition

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 2022 tax levy was based follows:

	Assessed Values
Real Property	\$1,095,542,230
Public Utility Personal Property	236,151,030
Total	\$1,331,693,260

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 17 - PROPERTY TAX REVENUE - Continued

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

Purpose	Tax Levy Date (a)	Rate Levied for Current Year (c)			Final Collection Year
		Authorized Rate (b)	Residential/ Agricultural	Other	
317 Board	2008	1.00	0.777930	0.778950	2028
317 Board	2012	1.00	0.823531	0.862709	2022
Athens County Public Library	2019	1.20	1.115250	1.085035	2024
Children Services	2020	2.50	2.323818	2.260490	2030
Children Services	2005	3.00	2.047440	2.032614	2025
Developmental Disabilities	2001	1.80	1.018840	1.108924	Continuing
Developmental Disabilities	2010	1.80	1.499042	1.475143	2026
Developmental Disabilities	2005	2.85	1.945068	1.930983	Continuing
Developmental Disabilities	2014	1.50	1.249202	1.229286	Continuing
Emergency Management Services	2014	0.50	0.416401	0.409762	2024
Emergency Management Services	2015	1.00	0.879783	0.855757	2025
Emergency Management Services	2012	1.00	0.832801	0.819524	2022
Health	2017	0.30	0.263935	0.256727	2027
Health	2019	0.30	0.278813	0.271259	2029
Health	2020	0.40	0.371811	0.361678	2030
Senior Citizens	2002	0.75	0.425212	0.462052	2022
Senior Citizens	2009	0.25	0.208200	0.204881	2024
T.B. Hospital	1995	0.20	0.085759	0.101709	2025
		21.35	<u>16.562836</u>	<u>16.507483</u>	

- (a) The Tax Levy Date is the effective tax year that is used to calculate the tax reduction factors and effective rates.
- (b) Tax rates are expressed in terms of mills. One (1.00) mill of tax is equal to \$1 tax per \$1,000 of assessed property value.
- (c) Ohio law (HB 920 enacted in 1976) was passed to keep inflation from increasing voted taxes as property values appreciate. Tax millage is voted on by its residents and by passing individual tax levies they are agreeing to pay a certain amount of money for a specific purpose over a given period of time. When property values increase, a reduction factor and effective rate are applied to prevent the taxing district from generating additional revenue beyond what was approved. The reduction factor offsets inflationary values resulting from a reappraisal or triennial update of real property. To attain this, tax 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 17 - PROPERTY TAX REVENUE – Continued

In 2022, real property taxes were levied effective January 1, 2022, on assessed values as of January 1, 2021, the tax 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 triennial update was completed in 2017 and the revaluation was completed in 2020. Real estate taxes were due and payable by March 14, and August 8, 2022. Public Utility is separated into real property and personal property. Public Utility Real property includes land and improvements. Public Utility Personal includes all plant and equipment whether owned or leased by the utility under a sale-lease back agreement, and not classified as real property or intangible property. The percentage true value at which personal property (public utility) is listed for taxation varies according to the type of public utility. All public utilities also pay tax on real property, which is uniformly listed at 35% of true value in Ohio.

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 Custodial 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, 2022. 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 2023 were recorded as 2022 revenue; the remaining receivable is offset by a credit to deferred inflow of resources in the fund financial statements.

NOTE 18 - SALES TAX REVENUE

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

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

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

In 2022, these sales taxes generated a combined total of \$12,341,159 in tax revenue.

NOTE 19 - RISK MANAGEMENT

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 19 - RISK MANAGEMENT – Continued

<u>Coverage</u>	<u>Amount</u>
I. Liability	
Comprehensive General Liability	1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions Liability	1,000,000
Ohio Stop Gap Employer's Liability Limit	1,000,000
Employee Benefits Liability	1,000,000
Attorney Disciplinary Proceedings	25,000
Declaratory, Injunctive or Equitable Relief	25,000
Excess Liability	6,000,000
II. Privacy	25,000
A. Privacy and Security Liability	1,000,000
Privacy Response Expenses	1,000,000
Claims Expenses, Regulatory Proceedings/Penalties	1,000,000
PCI-DSS Assessments	1,000,000
Electronic Equipment Data	250,000
Cyber Extortion	50,000
III. Property	
Direct Physical Loss or Damage	Per Schedule on File
Collapse	Per Local Schedule
Equipment Breakdown, Flood or Earthquake	100,000,000
Schedule 1 and 2 Substance Cleanup	35,000
IV. Time Element	
Gross Earnings/Extra Expense	2,500,000
Contingent Business Interruption	100,000
V. Crime	1,000,000
Amendments:	
Uninsured/Underinsured Motorists	See Amendment
Foster Parents	7,000,000
Underground Sewer Lines	4,500,000
Underground Water Lines	1,200,000
Property Limitation	11,568,300
Crime Exclusion	See amendment
Law Enforcement and Therapy Canines	25,000
<i>Property Coverage:</i>	
Real and Personal Property	Per Statement of Values
Flood	125,000
Earthquake	125,000
Accounts Receivable	1,000,000
Auto Physical Damage	Actual Cash Value or Cost of Repair, Whichever is less
Automatic Acquisition	5,000,000
Bridges (Other than Covered Bridges)	If Covered by Amendment
Contractors Equipment	Per Renewal Schedule
Errors and Omissions	250,000 Per Occurance
Fine Arts	1,000,000 Per Occurance
Law Enforcement and Therapy Canines	If Covered by Amendment

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 19 - RISK MANAGEMENT – Continued

Coverage	Amount
Mobile Medical Equipment	250,000 Per Occurance
Pollutant Cleanup/Removal	10,000
Property in Transit	100,000
Schedule 1 and 2 Substance Cleanup	35,000
Service Interruptions	2,500,000
Traffic Signals	If Covered by Amendment
Underground Fiber Optic Lines	If Covered by Amendment
Valuable Papers	2,500,000
Water and Sewer Lines	If Covered by Amendment
<i>Collapse:</i>	Per Statement Of Values Replacement Cost
<i>Equipment Breakdown:</i>	
Combined Limits: Property Damage, Business Income, Extra Expense, Service Interruption	100,000,000
Spoilage	500,000
Expediting Expense	500,000
Data and Media	250,000
Hazardous Substances	250,000
Ammonia Contamination	500,000
CFC Refrigerants	500,000
<i>Time Element:</i>	
Gross Earnings/Extra Expense	2,500,000 Each Occurance
Contingent Business Interruption	100,000
<i>Crime:</i>	
Employee Dishonesty/Faithful Performance	1,000,000 each occurrence
Individual Public Official Bond Excess	250,000 each occurrence
Claims Expense	1,000 each occurrence
Loss of Money and Securities (Inside and Outside)	1,000,000 each occurrence
Money Orders and Counterfeit Paper Currency	1,000,000 each occurrence
Depositor's Forgery	1,000,000 each occurrence
Fund Transfer Fraud	500,000 each occurrence
Computer Fraud	500,000 each occurrence
Social Engineering Fraud	1,000,000 each occurrence
Dog Warden Bond	2,000

Other ability 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 19 - RISK MANAGEMENT – Continued

The County covers all its employees under the Ohio Bureau of Worker's Compensation. The County is insured through CEBCO. VSP is vision self-insurance for all county employees other than those identified below, and Guardian dental is a self-insurance plan for all county employees other than those identified below. Board of DD is insured through the Jefferson Health plan, which is a plan similar to CEBCO, but JHP does not pay claims on behalf of the BDD. The employees of the Department of Job & Family Services (including CSEA) are insured through Medical Mutual, which is a fully funded 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.

In 2022, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO) to provide hospital/medical and prescription drug coverage benefits for employees. CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the related fund by participating funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$100,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums. Incurred but not reported claims \$908,700 have been accrued as a liability based on estimate by a third-party administrator.

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
American Rescue Plan Fund	\$164,540
Nonmajor Special Revenue Funds:	
Athens County Empowerment Program	194
Environmental Deputy	1,319
Child Support Enforcement Agency	125
PSI Grant- Common Pleas Court	819
Nonmajor Capital Projects Fund:	
Athens City-County Health Ren.	372,427
The Plains High School Bike Path Connector	87,640
Chauncey Bike Route	58,071

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 21 – ACCOUNTABILITY – Continued

The deficit in the Athens City-County Health Renovations fund is due to interfund payables. These deficits will be eliminated through the repayment of advances for manuscript debt. The deficits in the American Rescue Plan, Athens County Empowerment Program, Environmental Deputy, Child Support Enforcement Agency, PSI Grant – Common Pleas Court, The Plains High School Bike Path Connector and Chauncey Bike Route are due to Intergovernmental revenues which have not been received at year end and were not available to finance current period expenditures and will be eliminated through future Intergovernmental revenues.

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS

The following are the ATCO, Inc., Athens County Port Authority and Athens County Land Reutilization Corporation, Inc. notes to financial statements for the year ended December 31, 2022:

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 developmentally disabled 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 vocational support services to participating adults.

ATCO conducts the following programs:

1. Personnel Plus Contracts: Clients employed by ATCO are placed in jobs in community companies in cooperation with ACBDD.

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

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

ATCO uses the following net asset classifications:

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

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

CASH AND CASH EQUIVALENTS

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

INVENTORY

Inventories are stated at the lower of cost or market. Cost is determined using the FIFO (First In First Out) method.

ASSETS HELD FOR RESALE

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

2. RELATED PARTY TRANSACTIONS

In the past, Athens County provided facilities, certain equipment and salaries for administration, implementation, and supervision of programs at ATCO, a discretely presented component unit of Athens County. However, in 2022 the Company received no amount for such in-kind contributions due to the impending separation of the Company from the Athens County Board of DD.

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

3. INCOME TAXES

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

4. CONCENTRATIONS OF CREDIT RISK

a. ATCO

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, 2022, there were no deposits in excess of Federal Deposit Insurance Corporation limit of \$250,000.

b. Athens County Port Authority

At year end, the Athens County Port Authority's bank balances were \$952,600 in a checking account at Hocking Valley Bank and \$3,025 in a checking account at Peoples Bank. Protections of the Port Authority's deposits are provided by the Federal Deposit Insurance Corporation (FDIC) to a maximum of \$250,000 in each account. Non-compliance with federal requirements could potentially subject the Port Authority to a successful claim by the FDIC. At December 31, 2022 the Port Authority had no investments.

c. Athens County Land Reutilization Corporation

At December 31, 2022, \$250,000 of the Athens County Land Reutilization Corporation's bank balance of \$327,919 was covered by Federal Deposit Insurance Corporation (FDIC).

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

The Corporation’s financial institution is in the process of joining OPCS; however, at December 31, 2022, the financial institution still maintained its own collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

5. CAPITAL ASSETS

Land is carried at fair value. Property and equipment are carried at cost. The Athens County Land Reutilization Corporation Inc. and Athens County Port Authority has 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, 2022 was \$67,024 for Athens County Port Authority and \$738 for the Athens County Land Reutilization Corporation.

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

	Restated Balance January 1, 2022	Additions	Deletions	Balance December 31, 2022
Athens Co. Port Authority:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$322,940	\$0	\$0	\$322,940
Construction in Progress	797,000	0	0	797,000
Total Nondepreciable Capital Assets	<u>1,119,940</u>	<u>0</u>	<u>0</u>	<u>1,119,940</u>
<i>Depreciable Capital Assets:</i>				
Buildings	2,157,671	73,466	0	2,231,137
Office Equipment	211	0	0	211
Total Depreciable Capital Assets	<u>2,157,882</u>	<u>73,466</u>	<u>0</u>	<u>2,231,348</u>
<i>Accumulated Depreciation:</i>				
Buildings	(880,767)	(67,019)	0	(947,786)
Office Equipment	(206)	(5)	0	(211)
Total Accumulated Depreciation	<u>(880,973)</u>	<u>(67,024)</u>	<u>0</u>	<u>(947,997)</u>
Depreciable Capital Assets, Net	<u>1,276,909</u>	<u>6,442</u>	<u>0</u>	<u>1,283,351</u>
Athens County Port Authority				
Capital Assets, Net	<u>\$2,396,849</u>	<u>\$6,442</u>	<u>\$0</u>	<u>\$2,403,291</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

	Balance January 1, 2022	Additions	Deletions	Balance December 31, 2022
Athens County Land Reutilization Corporation Inc.				
<i>Depreciable Capital Assets:</i>				
Furniture and Equipment	\$2,181	\$0	\$0	\$2,181
Vehicle	2,600	0	0	2,600
Total Depreciable Capital Assets	<u>4,781</u>	<u>0</u>	<u>0</u>	<u>4,781</u>
<i>Accumulated Depreciation:</i>				
Furniture and Equipment	(894)	(305)	0	(1,199)
Vehicle	(347)	(433)	0	(780)
Total Accumulated Depreciation	<u>(1,241)</u>	<u>(738)</u>	<u>0</u>	<u>(1,979)</u>
Depreciable Capital Assets, Net	<u>3,540</u>	<u>(738)</u>	<u>0</u>	<u>2,802</u>
Athens County Land Reutilization Corporation Inc. Capital Assets, Net	<u><u>\$3,540</u></u>	<u><u>(\$738)</u></u>	<u><u>\$0</u></u>	<u><u>\$2,802</u></u>

6. RECEIVABLES

The Athens County Port Authority's rent receivable is from the lease of the building at 6000 Poston Road. The lessee was credited for \$10,000 paid with the condition that the lessee would make improvements to the premises equal to \$10,000. The lessee had made improvement to the extent of \$3,925 leaving a balance of \$6,075.

7. LOANS RECEIVABLE

The Port Authority made two interest-free sixty-month loans to Global Cooling, Inc. as detailed below:

Purpose	Balance January 1, 2022	Additions	Deletions	Balance December 31, 2022
Athens Co. Port Authority:				
<i>Loan Receivable</i>				
Global Cooling-HVAC Improvement	\$21,330	\$0	(\$9,142)	\$12,188
Global Cooling-Apron Improvement	19,415	0	(7,515)	11,900
Total Loans Receivable	<u>\$40,745</u>	<u>\$0</u>	<u>(\$16,657)</u>	<u>\$24,088</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 22- COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

The annual requirements to amortize the loans receivable outstanding as of December 31, 2022 are as follows:

Year	HVAC Loan	Apron Loan	Total
2023	\$9,142	\$7,515	\$16,657
2024	<u>3,047</u>	<u>4,384</u>	<u>7,431</u>
	<u>\$12,189</u>	<u>\$11,899</u>	<u>\$24,088</u>

8. GRANTS

The Port Authority was awarded a grant from JobsOhio in the amount of \$2,892,000 for construction costs of a speculative building to be constructed on real estate owned by the Port Authority at the Bill Theisen Industrial Park. Design and engineering costs for the speculative building paid to Burgess & Niple in the amount of \$797,000 have been paid as of December 31, 2022 and are shown as construction in progress. The first draw from the grant was received on May 7, 2021 in the amount of \$482,000. The second draw in the amount of \$315,000 was received February 5, 2022. Grant money remaining to be drawn from the grant as of December 31, 2022 is \$2,095,000.

The Port Authority was awarded a grant from the Ohio Department of Development Brownfield Remediation Program in the amount of \$1,423,771 for cleanup or destruction of commercial, industrial, and institutional sites that are abandoned, idled, or underutilized due to a known or potential release of hazardous substances or petroleum. As of December 31, 2022, the Port Authority has used \$386,187 of these grant funds to clean up the following projects:

Chauncey School, Chauncey, Ohio	\$20,937
Chauncey acreage	11,177
Trimble School, Trimble, Ohio	265,969
Washington Rd, Albany, Ohio	76,003
83 Columbus Rd, Athens, Ohio	<u>12,101</u>
	<u>\$386,187</u>

Grant funds remaining to be drawn from the grant as of December 31, 2022 is \$1,037,584.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 22- COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

9. LEASES

The Port Authority has a lease to Global Cooling, Inc. of property located at 6000 Poston Road of an approximate 50,000 square foot commercial building with parking area is in the seventh year of a ten-year lease beginning April 1, 2011 and ending March 31, 2021. On May 30, 2020, a lease extension agreement was signed extending the lease an additional seven years to March 31, 2028. Lease payments received in 2022 were \$285,000.

Lease payments for the remainder of the lease term are as follows:

<u>Term</u>	<u>Monthly Amount</u>	<u>Year</u>	<u>Annual Amount</u>
01/01/23-03/21/23	24,000	2023	297,000
04/01/23-12/31/23	25,000		
01/01/24-03/21/24	25,000	2024	309,000
04/01/24-12/31/24	26,000		
01/01/25-03/21/25	26,000	2025	321,000
04/01/25-12/31/25	27,000		
01/01/26-03/21/26	27,000	2026	333,000
04/01/26-12/31/26	28,000		
01/01/27-03/21/27	28,000	2027	345,000
04/01/27-12/31/27	29,000		
01/01/28-03/21/28	29,000	2028	87,000

10. RISK MANAGEMENT

ATCO was exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. It was covered under the Athens County Board of Developmental Disabilities insurance policies except for a separate Director’s Errors and Omission policy.

The Port Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of leased property at 6000 Poston Road require the tenant to provide insurance on the property subject to the lease. Insurance on all properties owned by the Port Authority is covered under the Athens County’s County Risk Sharing Authority (CORSAs) insurance. A \$6,000,000 liability limit extends to all properties owned by the Port Authority. All covered lines carry a \$2,500 per occurrence deductible. The policy year runs from May 1 to April 30 each year.

The Athens County Land Reutilization Corporation Inc. is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2022, the Corporation did not have liability or other insurance coverage.

11. DONATED SERVICE AND FACILITIES

Prior to ATCO’s disposition in September 2022, the ACBDD provided the facilities and transportation for the operations of ATCO. In addition, the ACBDD provides liability and property insurance to ATCO. ATCO reimbursed the ACBDD for a substantial portion of the direct labor included in these costs.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 22- COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

12. CONDUIT DEBT

Pursuant to State statute, the Authority has issued revenue bonds, to provide financial assistance to private sector entities for new construction or improvements. The Authority, the State, nor any political subdivision thereof is obligated in any manner for repayment of the debt. Accordingly, the debt is not reported as liabilities in the accompanying financial statements.

During 2021, the Authority obtained Taxable Mortgage Revenue Bonds (Kershaw Greene Phase I Project). These bonds were issued for acquiring, constructing and otherwise improving the Project Facilities in accordance with the Plans and Specifications. As of December 31, 2022, the principal amount payable was \$3,512,521.84. The original amounts issued totaled \$6,060,000.

During 2021, the Authority obtained Taxable Mortgage Revenue Bonds (Tyler Park Apartments Project). These bonds were issued for acquiring, constructing and otherwise improving the Project Facilities in accordance with the Plans and Specifications. As of December 31, 2022, the principal amount payable was \$2,270,784.55. The original amounts issued totaled \$6,400,000.

During 2022, the Authority obtained Taxable Mortgage Revenue Bonds (Kershaw Greene III Apartments Project). These bonds were issued for acquiring, constructing and otherwise improving the Project Facilities in accordance with the Plans and Specifications. As of December 31, 2022, the principal amount payable was \$8,000,000 (there were no draw requests in 2022). The original amounts issued totaled \$8,000,000.

During 2022, the Authority obtained Taxable Mortgage Revenue Bonds (Kershaw Greene IV Apartments Project). These bonds were issued for acquiring, constructing and otherwise improving the Project Facilities in accordance with the Plans and Specifications. As of December 31, 2022, the principal amount payable was \$4,700,000 (there were no draw requests in 2022). The original amounts issued totaled \$4,700,000.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 23 - CONTRACT COMMITMENTS

As of December 31, 2022, the County had contractual purchase commitments for thirty projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/22	Amounts Remaining On Contracts
Air Childcare Training	Job & Family Services	15,000	8,040	6,960
Athens County Children Serv. NET	Job & Family Services	32,357	2,217	30,140
Athens County Juvenile Court - Monitoring	Job & Family Services	5,000	1,998	3,002
Athens Farmers Market	Job & Family Services	19,141	14,356	4,785
BSN Sports	Job & Family Services	125,000	76,808	48,192
COAD	Job & Family Services	282,355	134,688	147,667
Career Coach	Job & Family Services	375,000	-	375,000
Fishel Downey Albrech & Riepenhoff, LLP	Job & Family Services	80,000	62,891	17,109
Green Cab	Job & Family Services	461,819	204,048	257,771
Green Cab Ambulette	Job & Family Services	73,031	43,699	29,332
HAPCAP - WEP/TANF/WIOA	Job & Family Services	350,000	100,827	249,173
HAPCAP - On Demand	Job & Family Services	25,000	9,017	15,983
HAPCAP	Job & Family Services	50,000	-	50,000
Hopewell Health	Job & Family Services	250,000	81,907	168,093
Integrated Services-OST Youth Program	Job & Family Services	100,000	43,562	56,438
Kimberlee Francis	Job & Family Services	80,051	30,915	49,136
Limbach Company	Job & Family Services	36,684	24,212	12,472
My Sister's Place	Job & Family Services	16,000	7,452	8,548
Project Rise	Job & Family Services	85,000	-	85,000
Serenity Grove	Job & Family Services	40,000	2,395	37,605
Tri-County Career Center-Lab Kits & Fees	Job & Family Services	15,000	324	14,676
Alan Stone	Engineer	288,907	197,468	91,439
Buds, Inc.	Engineer	487,509	-	487,509
Athens County Clerk of Courts	Child Support Enforcement	131,169	121,866	9,303
Athens County Domestic-IV-D	Child Support Enforcement	346,960	250,792	96,168
Athens County Juvenile IV-D	Child Support Enforcement	126,626	89,335	37,291
Athens County Prosecutor IV-D	Child Support Enforcement	115,950	36,559	79,391
Athens County Sheriff IV-D	Child Support Enforcement	837,186	617,273	219,913
Athens County Sheriff Constable	Child Support Enforcement	183,223	-	183,223
FreedonLinx-Fiber & WiFi	Children Services	56,999	31,940	25,059
		<u>\$ 5,090,967</u>	<u>\$ 2,194,589</u>	<u>\$ 2,896,378</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 24 - FUND BALANCES

As of December 31, 2022 Fund Balances are composed of the following:

	General	Job and Family Services	Road (MVG T)	Children Services	ACBDD (Beacon School)	Ambulance Service	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
<u>Nonspendable:</u>									
Prepaid Items	\$401,442	\$34,537	\$18,203	\$102,563	\$90,259	\$65,084	\$0	\$212,103	\$924,191
Materials & Supplies Inventory	20,325	7,200	424,596	1,955	0	260,676	0	0	714,752
Unclaimed Monies	154,851	0	0	0	0	0	0	0	154,851
Total Nonspendable	576,618	41,737	442,799	104,518	90,259	325,760	0	212,103	1,793,794
<u>Restricted:</u>									
Job and Family Services	0	301,536	0	0	0	0	0	0	301,536
Children Services	0	0	0	7,409,393	0	0	0	0	7,409,393
ACBDD (Beacon School)	0	0	0	0	3,952,460	0	0	0	3,952,460
Road (MVG T)	0	0	2,677,936	0	0	0	0	0	2,677,936
Legislative and Executive	0	0	0	0	0	0	0	1,473,256	1,473,256
Judicial	0	0	0	0	0	0	0	515,779	515,779
Public Safety	0	0	0	0	0	0	0	8,021,546	8,021,546
Public Works	0	0	0	0	0	0	0	315,302	315,302
Health	0	0	0	0	0	0	0	1,457,821	1,457,821
Human Services	0	0	0	0	0	0	0	1,025,887	1,025,887
Economic Development	0	0	0	0	0	0	0	278,432	278,432
Capital Projects	0	0	0	0	0	0	0	107,500	107,500
Debt Service	0	0	0	0	0	0	0	8,903	8,903
Total Restricted	0	301,536	2,677,936	7,409,393	3,952,460	0	0	13,204,426	27,545,751
<u>Committed:</u>									
ACBDD (Beacon School)	0	0	0	0	3,913,718	0	0	0	3,913,718
Legislative and Executive	0	0	0	0	0	0	0	32,763	32,763
Public Works	0	0	0	0	0	0	0	13,203	13,203
Capital Projects	0	0	0	0	0	0	0	100,850	100,850
Total Committed	0	0	0	0	3,913,718	0	0	146,816	4,060,534
<u>Assigned:</u>									
Future Appropriations	5,012,945	0	0	0	0	0	0	0	5,012,945
Capital Outlay	0	0	0	0	0	0	0	1,427,636	1,427,636
	5,012,945	0	0	0	0	0	0	1,427,636	6,440,581
Unassigned	2,889,490	0	0	0	0	(184,339)	(164,540)	(520,595)	2,020,016
Total Fund Balances (Deficits)	\$8,479,053	\$343,273	\$3,120,735	\$7,513,911	\$7,956,437	\$141,421	(\$164,540)	\$14,470,386	\$41,860,676

NOTE 25 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2021 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that may be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 26 – SUBSEQUENT EVENTS

On January 10, 2023, the County was awarded \$1,050,000 through the Community Housing Impact and Preservation Program. In addition, they approved American Rescue Plan Act (ARPA) Funds of \$2,600,000 for US RT 50 Sewer Construction Project. The County approved \$3,000,000 to replace the HVAC units in the Annex, Courthouse, and Sheriff's building. In addition, the County signed an \$8,794,470.69 contract with Fields Excavating and DLZ Ohio Inc. for US 50 Sanitary Sewer Improvements Phases 6 & 7.

On January 24, 2023, the County signed a Professional Services Agreement for Engineering/Architectural Services with BDTAID, Inc. to provide services for the Ohio Museum Complex HVAC Improvements in the amount of \$1,657,500. On January 31, 2023, the County approved use of ARPA funds in the amount of \$1,000,000 for the repair of outside structures in the Annex, Courthouse, Job and Family Services, and Sheriff's buildings. On February 28, 2023, the County adopted a 6-month grant extension through September 30, 2023, for the construction of a waterside collection system in Athens Township. The total project cost of this phase is \$6,305,000. On March 28, 2023, the County approved a bid of \$3,061,848.97 to Shelly & Sands Inc. for a paving project. On April 11, 2023, the County signed a professional services agreement with BDTAID for Athens County Engineering/Architectural services with a total projected budget of \$3,872,820. On May 16, 2023, the County approved a Route 50 paving bid to McKee paving with a base bid of \$1,867,580. On July 6, 2023, the County approved a memorandum of understanding between Athens County Department of Job and Family Services and Athens County Family and Children First Council where Athens County Department of Job and Family Services shall pay to the Athens County Family and Children First Council the sum of \$3,000,000 no later than June 30, 2023.

NOTE 27 – TAX ABATEMENTS

A tax abatement is defined as a reduction in tax revenues that results from an agreement between one of more governments and an individual or entity in which (a) one of more governments promise to forego tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the County of the citizens of the County. The County has entered into such agreements. A description of the County's abatement programs where the County has promised to forego taxes follows:

Enterprise Zone Program

The Ohio Enterprise Zone Program is an economic development tool administered by municipal and county governments that provides real and personal property tax exemptions to businesses making investments in Ohio. Enterprise zones are designated areas of land in which businesses can receive tax incentives in the form of tax exemptions on eligible new investment. The Enterprise Zone Program can provide tax exemptions for a portion of the value of new real property investment when the investment is made in conjunction with a project that includes job creation. Existing land values and existing building values are not eligible. The zone's geographic area is identified by the local communities involved in the creation of the zone. Once a zone is defined, the local legislative authority participating in the creation must petition the Director of ODSA. The Director must then certify the area for it to become an active Enterprise Zone. Local communities may offer tax incentives for non-retail projects that are establishing or expanding operations in the State of Ohio. Tax incentives are negotiated at the local level, and an enterprise zone agreement must be in place before the project begins.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 27 – TAX ABATEMENTS– Continued

Business located in an Enterprise Zone may negotiate exemptions on new property tax from investment for up to seventy-five percent (75%) for 10 years. For commercial projects, job retention and/or creation is also required. Taxes are abated as the increase in assessed value resulting from the investment is not included (or included at a lesser amount) in the assessed value used for property tax computation for the taxpayer. Agreements must be in place before the project begins. Pursuant to the terms of such agreements, if the actual number of employee positions created or retained by the business in any three-year period during which the agreement is in effect is not equal to or greater than 75 percent of the number of employee positions estimated to be created or retained under the agreement, the business shall repay the amount of taxes on property that would have been payable had the property not been exempted. In addition, the County may terminate or modify the exemptions from taxation granted under the agreement if the terms of the agreement are not met.

A summary of the taxes foregone on the County's abatement programs for the year ended December 31, 2022 as follows:

RXQ Tax Forgone:	\$20,081
StewMac Tax Forgone:	\$20,058

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Required Supplementary Information

Athens County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of Net Pension/OPEB Liability
Ohio Public Employees Retirement System - Traditional Plan
Last Nine Years

	2022	2021	2020	2019
<i><u>Pension</u></i> (1)				
County's Proportion of the Net Pension Liability	0.18785700%	0.18232700%	0.17814900%	0.18443500%
County's Proportionate Share of the Net Pension Liability	\$16,344,320	\$26,998,660	\$35,212,360	\$50,513,008
County Covered Payroll	\$15,604,869	\$15,435,257	\$19,497,830	\$22,447,496
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	104.74%	174.92%	180.60%	225.03%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%
<i><u>OPEB</u></i> (2)				
County's Proportion of the Net OPEB Liability/Asset	0.18159700%	0.17633900%	0.17295400%	0.17992200%
County's Proportionate Share of the Net OPEB Asset	\$5,687,896	\$3,141,620	\$0	\$0
County's Proportionate Share of the Net OPEB Liability/Asset	\$0	\$0	\$23,889,440	\$23,457,583
County Covered Payroll	\$15,604,869	\$15,435,257	\$19,497,830	\$22,447,496
County's Proportionate Share of the Net OPEB Liability/Asset as a Percentage of its Covered-Employee Payroll	36.45%	20.35%	122.52%	104.50%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	128.23%	115.57%	47.80%	46.33%

(1) Information prior to 2014 is not available.

(2) Information prior to 2017 is not available.

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

See accompanying notes to the required supplementary information and Notes 10 and 11 in the notes to the basic financial statements.

2018	2017	2016	2015	2014
0.18254000%	0.17913000%	0.17293200%	0.17004800%	0.17004800%
\$28,636,987	\$40,677,376	\$29,954,002	\$20,509,689	\$20,046,444
\$24,046,568	\$24,328,907	\$21,734,734	\$24,230,551	\$21,782,665
119.09%	167.20%	137.82%	84.64%	92.03%
84.66%	77.25%	81.08%	86.45%	86.36%
0.17811000%	0.17321279%	N/A	N/A	N/A
\$0	\$0	N/A	N/A	N/A
\$19,340,985	\$17,495,080	N/A	N/A	N/A
\$24,046,568	\$24,328,907	N/A	N/A	N/A
80.43%	71.91%	N/A	N/A	N/A
54.14%	54.04%	N/A	N/A	N/A

Athens County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of Net Pension/OPEB Liability
State Teachers Retirement System of Ohio
Last Ten Years

	2022	2021	2020	2019
<u>Pension</u>				
County's Proportion of the Net Pension Liability	0.00520727%	0.00581837%	0.00573216%	0.00561171%
County's Proportionate Share of the Net Pension Liability	\$1,157,582	\$743,930	\$1,386,979	\$1,240,996
County Covered Payroll	\$698,136	\$713,600	\$671,779	\$646,436
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	165.81%	104.25%	206.46%	191.98%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.88%	87.80%	75.50%	77.40%
<u>OPEB</u>				
County's Proportion of the Net OPEB Liability/Asset	0.00520727%	0.00581837%	0.00573216%	0.00561171%
County's Proportionate Share of the Net OPEB Asset	\$134,834	\$122,675	\$100,743	\$92,943
County's Proportionate Share of the Net OPEB Liability	\$0	\$0	\$0	\$0
County Covered Payroll	\$698,136	\$713,600	\$671,779	\$646,436
County's Proportionate Share of the Net OPEB Asset/Liability as a Percentage of its Covered-Employee Payroll	-19.31%	-17.19%	-15.00%	-14.38%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/Asset	230.73%	174.73%	182.13%	174.74%

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

See accompanying notes to the required supplementary information and Notes 10 and 11 in the notes to the basic financial statements.

2018	2017	2016	2015	2014	2013
0.00571780%	0.00542872%	0.00526602%	0.00522839%	0.00531034%	0.00531034%
\$1,257,216	\$1,289,604	\$1,762,696	\$1,444,974	\$1,291,658	\$3,084,395
\$642,257	\$596,357	\$502,107	\$495,246	\$518,062	\$478,154
195.75%	216.25%	351.06%	291.77%	249.32%	645.06%
77.30%	75.30%	66.80%	72.09%	74.71%	69.30%
0.00571780%	0.00542872%	N/A	N/A	N/A	N/A
\$91,879	\$0	N/A	N/A	N/A	N/A
\$0	\$211,809	N/A	N/A	N/A	N/A
\$642,257	\$596,357	N/A	N/A	N/A	N/A
-14.30%	35.52%	N/A	N/A	N/A	N/A
176.00%	47.11%	N/A	N/A	N/A	N/A

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	\$2,147,687	\$1,884,927	\$1,887,120	\$2,473,654
Contributions in Relation to the Contractually Required Contribution	<u>(2,147,687)</u>	<u>(1,884,927)</u>	<u>(1,887,120)</u>	<u>(2,473,654)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$15,340,621	\$13,463,764	\$13,479,428	\$17,668,957
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	\$459,612	\$387,540	\$354,005	\$331,026
Contributions in Relation to the Contractually Required Contribution	<u>(459,612)</u>	<u>(387,540)</u>	<u>(354,005)</u>	<u>(331,026)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$2,539,293	\$2,141,105	\$1,955,829	\$1,828,873
Contributions as a Percentage of Covered Payroll	18.10%	18.10%	18.10%	18.10%

See accompanying notes to the required supplementary information and Notes 10 and 11 in the notes to the basic financial statements.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$2,873,854	\$2,880,382	\$2,684,687	\$2,419,543	\$2,708,276	\$2,635,391
<u>(2,873,854)</u>	<u>(2,880,382)</u>	<u>(2,684,687)</u>	<u>(2,419,543)</u>	<u>(2,708,276)</u>	<u>(2,635,391)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$20,527,529	\$22,156,785	\$22,372,392	\$20,162,858	\$22,568,967	\$20,272,238
14.00%	13.00%	12.00%	12.00%	12.00%	13.00%
\$347,514	\$323,153	\$314,999	\$253,072	\$267,515	\$258,283
<u>(347,514)</u>	<u>(323,153)</u>	<u>(314,999)</u>	<u>(253,072)</u>	<u>(267,515)</u>	<u>(258,283)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,919,967	\$1,889,784	\$1,956,516	\$1,571,876	\$1,661,584	\$1,510,427
18.10%	17.10%	16.10%	16.10%	16.10%	17.10%

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<u>OPERS</u>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$17,879,914	\$15,604,869	\$15,435,257	\$19,497,830
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

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

See accompanying notes to the required supplementary information and Notes 10 and 11 in the notes to the basic financial statements.

2018	2017	2016
\$0	\$221,568	\$447,448
<u>0</u>	<u>(221,568)</u>	<u>(447,448)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$22,447,496	\$22,156,785	\$22,372,392
0.00%	1.00%	2.00%

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<i><u>Pension</u></i>				
Contractually Required Contribution	\$93,884	\$97,739	\$99,904	\$94,049
Contributions in Relation to the Contractually Required Contribution	<u>(93,884)</u>	<u>(97,739)</u>	<u>(99,904)</u>	<u>(94,049)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$670,600	\$698,136	\$713,600	\$671,779
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
<i><u>OPEB</u></i>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$670,600	\$698,136	\$713,600	\$671,779
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

See accompanying notes to the required supplementary information and Notes 10 and 11 in the notes to the basic financial statements.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$90,501	\$89,916	\$83,490	\$70,295	\$64,382	\$67,348
<u>(90,501)</u>	<u>(89,916)</u>	<u>(83,490)</u>	<u>(70,295)</u>	<u>(64,382)</u>	<u>(67,348)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$646,436	\$642,257	\$596,357	\$502,107	\$495,246	\$518,062
14.00%	14.00%	14.00%	14.00%	13.00%	13.00%
\$0	\$0	\$0	N/A	N/A	N/A
<u>0</u>	<u>0</u>	<u>0</u>	N/A	N/A	N/A
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	N/A	N/A	N/A
\$646,436	\$642,257	\$596,357	N/A	N/A	N/A
0.00%	0.00%	0.00%	N/A	N/A	N/A

ATHENS COUNTY
Notes to the Required Supplementary Information
For the Fiscal Year Ended December 31, 2022

Changes in Assumptions – OPERS Pension– Traditional Plan

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	<u>2022</u>	<u>2019</u>	<u>2018 and 2017</u>	<u>2016 and prior</u>
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	2.75 to 10.75 percent including wage inflation	2.75 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, Retirees are as follow:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple 5.50 to 5.00 percent

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Amounts reported beginning in 2017 use pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and

ATHENS COUNTY
Notes to the Required Supplementary Information
For the Fiscal Year Ended December 31, 2022

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

Amounts reported for 2016 and prior use mortality rates 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 percent 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 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions – STRS Pension

Amounts reported beginning in 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

	<u>2017</u>	<u>2016 and Prior</u>
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	See Below	See Below
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for member retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

Investment rate of return:

2021 and 2022	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016 and prior	7.75 percent, net of investment expenses, including inflation

Beginning in 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

ATHENS COUNTY
Notes to the Required Supplementary Information
For the Fiscal Year Ended December 31, 2022

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, 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 no set back from age 90 and above.

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation)	
2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.5 percent, ultimate in 2029
2018	7.5 percent, initial 3.5 percent, ultimate in 2028

ATHENS COUNTY
Notes to the Required Supplementary Information
For the Fiscal Year Ended December 31, 2022

Changes in Benefit Term – STRS Pension

For 2022, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during Fiscal Year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Assumptions – STRS OPEB

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Changes in Benefit Terms – STRS OPEB

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019, and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

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Combining Statements and Individual Fund Schedules

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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.

HSTS Grant

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

Litter Control

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

Health Ohio Grant

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

State License Spay & Neuter

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

ACENET Revolving Loan

To account for monies received from loan pay backs to be used for further loans. No budgetary schedule is presented for this fund as no revenue or expenditures were budgeted in 2022.

Emergency Home Repair Loan

To account for monies to be used to assist in emergency home repairs for residents of the County. No budgetary schedule is presented for this fund as no revenue or expenditures were budgeted in 2022.

Carbon Fee

To account for monies received from a self-imposed increase in the County's electric bills through a sustainable Ohio Public Energy Council program. These monies are to be used to fund solar projects on Athens County buildings.

ATHENS COUNTY, OHIO

OneOhio Opioid Settlement

To account for revenue received from the Office of the Ohio Attorney General as an allocation of the settlement funds won in opioid lawsuits and distributed to local governments throughout the State to address their recovery efforts from the opioid epidemic.

Unsewered Area Study

To account for OWDA loan repayment for contract services performed.

Real Estate Assessment

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

GIS (Geographic Information System)

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

Remote Ballot Marking Grant

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

Election Security Grant

To account for a federal grant from the Election Assistance Commission to ensure the security of the elections.

Board of Elections Grant

To account for funding based on registered voters in the County to help cover expenses associated with preparing for and conducting the 2022 primary election.

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.

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.

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.

LETJ Prosecutors Attorney

To account for revenues received from fines and proceeds from the sale of contraband that, by state law, can only be used for law enforcement activities.

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.

ATHENS COUNTY, OHIO

JAG Grant

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

JAG III Grant 2011

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

Victims Assistance

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

PIIG-DRC Grant

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

JRIG-DRC Grant

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

T-CAP Athens County

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

DRETAC (Delinquent Real Estate and Tax Assessment Collection) Treasurer

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

Treasurer's Prepayment Interest

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

Tax Lien Administration

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

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.

ATHENS COUNTY, OHIO

Project Lifesaver

To account for donations received by the Sheriff's office to be 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.

Environmental Deputy

To account for grant monies received from the Ohio Department of Transportation. These funds are to be used to offset the cost of providing a Deputy Sheriff to assist with safety services at ODOT road work sites.

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.

Seniors and Law Enforcement

To account for revenue received from donations to be used for building relationships with seniors in the community.

Interdiction Unit

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

Overdose Prevention and Treatment Team (OPTT) Grant

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

Common Pleas Computer Legal Research

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

Special Projects Common Pleas

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

ATHENS COUNTY, OHIO

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.

Psychological Evaluation Grant

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

PSI Grant Common Pleas Court

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

Veterans Court Special Project

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

Veterans Court Sp Docket

To account for revenue from an Ohio Department of Mental Health and Addition Services grant to be used by the Common Pleas Court to assist with veterans' services as they appear in court.

Technology Grant

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

Technology Grant 2022

To account for Grant funding used by the County to maintain their courtview system.

Advance GAL

To account for revenue from a state grant to be used for the Advanced Guardian Ad Litem Program to provide additional funds for child custody training programs for the court system.

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.

ATHENS COUNTY, OHIO

Juvenile Drivers Interlock & Alcohol Monitoring

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

Juvenile Tobacco Intervention

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

Indigent Drivers Alcohol Treatment

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

Probate Court Mental Illness

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

Juvenile Court Projects

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

Youth Services

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

Juvenile VOCA

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

Common Pleas Computerization

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

Law Library Resources

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

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 Fund

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

Emergency Management Agency

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

ATHENS COUNTY, OHIO

Local Emergency Planning

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

Hazardous Material Emergency Preparedness Program (HMEP)

To account for HMEP grant funding to be used to increase the County's emergency planning and training to safely and efficiently handle hazardous materials accidents and incidents.

Child Support Enforcement

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

WIA Grant

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

CCMEP WIOA Youth

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

911 Emergency

To account for money received from a .50% sales tax. These revenues will be used to establish and maintain a 911 Emergency System and to establish a Community Improvement Board Fund.

911 Government Assistance

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

T.B. Hospital

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

Emergency Relief and Cleanup

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

Funds Reported Separately for Budgetary Purposes

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

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.

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.

ATHENS COUNTY, OHIO

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.

The following funds have been combined with the ACBDD (Beacon School) 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.

Beacon Reserve Balance

To account for ACBDD funds reserved for future expenditures.

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.

JFS Building Bond

To account for the retirement of bonded debt on the JFS Building.

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.

Athens City-County Health Renovation

To account for revenue received from manuscript debt that is to be used for improvements to the Athens City-County Health Department building.

ATHENS COUNTY, OHIO

Capital Projects

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

Beacon Capital Improvement

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

County Capital Improvements Fund

To account for money received from manuscript debt that is to be used for County capital improvements.

Athens High School Bike Path Connector

To account for the Grant award; ODNR, Clean Ohio Trails Fund, to connect .79 miles of asphalt paved bikeway from Athens County High School to the unincorporated area of The Plains.

CR24A Bikeway ODNR

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

CR24A Bikeway ODOT

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

County Project Fund

To account for revenue to be used for capital improvement projects within the County. No budgetary schedule is presented for this fund as no revenue or expenditures were budgeted in 2021.

Chauncey Bikeway Spur

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

County Capital Improvement Projects

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

Chauncey Bike Route

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

Athens County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and Cash Equivalents	\$12,151,477	\$8,903	\$2,757,028	\$14,917,408
Cash and Cash Equivalents in Segregated Accounts	133,368	0	0	133,368
<i>Receivables:</i>				
Property Taxes	945,000	0	0	945,000
Sales Tax	697,961	0	0	697,961
Accounts	3,882	0	0	3,882
Loans	240,310	0	0	240,310
Interfund	40,000	0	0	40,000
Intergovernmental	1,234,283	0	75,000	1,309,283
Prepaid Items	177,429	0	34,674	212,103
<i>Total Assets</i>	<u>\$15,623,710</u>	<u>\$8,903</u>	<u>\$2,866,702</u>	<u>\$18,499,315</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts Payable	\$43,528	\$0	\$0	\$43,528
Contracts Payable	153,909	0	138,666	292,575
Accrued Wages and Benefits	113,531	0	0	113,531
Matured Compensated Absences	0	0	0	0
Interfund Payable	297,216	0	1,585,827	1,883,043
Intergovernmental Payable	37,064	0	0	37,064
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
<i>Total Liabilities</i>	<u>645,248</u>	<u>0</u>	<u>1,724,493</u>	<u>2,369,741</u>
Deferred Inflows of Resources	<u>1,659,188</u>	<u>0</u>	<u>0</u>	<u>1,659,188</u>
Fund Balances				
Nonspendable	177,429	0	34,674	212,103
Restricted	13,088,023	8,903	107,500	13,204,426
Committed	45,966	0	100,850	146,816
Assigned	10,313	0	1,417,323	1,427,636
Unassigned (Deficit)	(2,457)	0	(518,138)	(520,595)
<i>Total Fund Balances (Deficits)</i>	<u>13,319,274</u>	<u>8,903</u>	<u>1,142,209</u>	<u>14,470,386</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$15,623,710</u>	<u>\$8,903</u>	<u>\$2,866,702</u>	<u>\$18,499,315</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$1,008,765	\$0	\$0	\$1,008,765
Sales Taxes	4,109,775	0	0	4,109,775
Intergovernmental	7,874,544	0	0	7,874,544
Charges for Services	1,892,727	0	127,875	2,020,602
Licenses and Permits	178,165	0	0	178,165
Fines and Forfeitures	156,595	0	0	156,595
Interest	4,288	46	0	4,334
Other Revenues	418,046	0	201,819	619,865
<i>Total Revenues</i>	<u>15,642,905</u>	<u>46</u>	<u>329,694</u>	<u>15,972,645</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	1,282,833	442	0	1,283,275
Judicial	257,413	0	0	257,413
Public Safety	3,556,471	0	0	3,556,471
Public Works	1,529,089	0	0	1,529,089
Health	514,470	0	0	514,470
Human Services	5,251,220	0	0	5,251,220
Capital Outlay	0	0	407,562	407,562
<i>Debt Service:</i>				
Principal Retirement	0	425,501	0	425,501
Interest and Fiscal Charges	0	77,396	20,894	98,290
<i>Total Expenditures</i>	<u>12,391,496</u>	<u>503,339</u>	<u>428,456</u>	<u>13,323,291</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,251,409</u>	<u>(503,293)</u>	<u>(98,762)</u>	<u>2,649,354</u>
Other Financing Sources (Uses)				
Transfers In	490,752	503,339	1,096,000	2,090,091
Transfers Out	(94,313)	0	0	(94,313)
<i>Total Other Financing Sources (Uses)</i>	<u>396,439</u>	<u>503,339</u>	<u>1,096,000</u>	<u>1,995,778</u>
<i>Net Change in Fund Balances</i>	3,647,848	46	997,238	4,645,132
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>9,671,426</u>	<u>8,857</u>	<u>144,971</u>	<u>9,825,254</u>
<i>Fund Balances at End of Year</i>	<u>\$13,319,274</u>	<u>\$8,903</u>	<u>\$1,142,209</u>	<u>\$14,470,386</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement
Assets					
Cash and Cash Equivalents	\$142,943	\$108	\$371,587	\$4,569	\$28,194
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	810,000	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	0	38,028	0	0
Prepaid Items	830	0	0	0	0
<i>Total Assets</i>	<u>\$143,773</u>	<u>\$108</u>	<u>\$1,219,615</u>	<u>\$4,569</u>	<u>\$28,194</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$1,128	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	4,937	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	1,382	0	0	0	0
<i>Total Liabilities</i>	<u>7,447</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>848,028</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	830	0	0	0	0
Restricted	135,496	108	371,587	0	0
Committed	0	0	0	4,569	28,194
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>136,326</u>	<u>108</u>	<u>371,587</u>	<u>4,569</u>	<u>28,194</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$143,773</u>	<u>\$108</u>	<u>\$1,219,615</u>	<u>\$4,569</u>	<u>\$28,194</u>

CD Revolving Loan	HSTS Grant	Litter Control	Health Ohio Grant	State License Spay and Neuter	ACENET Revolving Loan	Emergency Home Repair Loan	Carbon Fee	Opioid Settlement
\$2,897	\$0	\$1,697	\$16,850	\$13,596	\$0	\$0	\$3,240	\$39,952
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
228,939	0	0	0	0	8,888	2,483	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>\$231,836</u>	<u>\$0</u>	<u>\$1,697</u>	<u>\$16,850</u>	<u>\$13,596</u>	<u>\$8,888</u>	<u>\$2,483</u>	<u>\$3,240</u>	<u>\$39,952</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
231,836	0	1,697	16,850	13,596	8,888	2,483	3,240	39,952
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>231,836</u>	<u>0</u>	<u>1,697</u>	<u>16,850</u>	<u>13,596</u>	<u>8,888</u>	<u>2,483</u>	<u>3,240</u>	<u>39,952</u>
<u>\$231,836</u>	<u>\$0</u>	<u>\$1,697</u>	<u>\$16,850</u>	<u>\$13,596</u>	<u>\$8,888</u>	<u>\$2,483</u>	<u>\$3,240</u>	<u>\$39,952</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022

	Unsewered Area Study	Real Estate Assessment	GIS	Remote Ballot Marking Grant	Election Security Grant
Assets					
Cash and Cash Equivalents	\$0	\$1,231,111	\$14,603	\$7,559	\$518
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Prepaid Items	0	137,145	8,054	0	0
<i>Total Assets</i>	<u>\$0</u>	<u>\$1,368,256</u>	<u>\$22,657</u>	<u>\$7,559</u>	<u>\$518</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	1,307	1,400	0	0
Accrued Wages and Benefits	0	1,974	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	1,066	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>4,347</u>	<u>1,400</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	137,145	8,054	0	0
Restricted	0	1,226,764	0	7,559	518
Committed	0	0	13,203	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>0</u>	<u>1,363,909</u>	<u>21,257</u>	<u>7,559</u>	<u>518</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$0</u>	<u>\$1,368,256</u>	<u>\$22,657</u>	<u>\$7,559</u>	<u>\$518</u>

Board of Elections Grant	DRETAC Prosecutor	Mandatory Drug Fine	Diversions Prosecuting Attorney	OCJS Prosecutor	LETF Prosecuting Attorney	ARRA VAWA Grant	Athens County Empowerment Program	JAG Grant
\$0	\$27,234	\$4,184	\$150,069	\$15	\$53,454	\$2,865	\$31,099	\$23
0	0	16,985	51,189	0	64,020	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	505	0	1,794	0	0	0	0	0
<u>\$0</u>	<u>\$27,739</u>	<u>\$21,169</u>	<u>\$203,052</u>	<u>\$15</u>	<u>\$117,474</u>	<u>\$2,865</u>	<u>\$31,099</u>	<u>\$23</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	2,399	0	10,640	0	0	0	0	0
0	0	0	0	0	0	0	31,293	0
0	672	0	3,312	0	0	0	0	0
0	3,071	0	13,952	0	0	0	31,293	0
0	0	0	0	0	0	0	0	0
0	505	0	1,794	0	0	0	0	0
0	24,163	21,169	187,306	15	117,474	2,865	0	23
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	(194)	0
0	24,668	21,169	189,100	15	117,474	2,865	(194)	23
<u>\$0</u>	<u>\$27,739</u>	<u>\$21,169</u>	<u>\$203,052</u>	<u>\$15</u>	<u>\$117,474</u>	<u>\$2,865</u>	<u>\$31,099</u>	<u>\$23</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022

	JAG IIL Grant 2011	Victims Assistance	PIIG-DRC Grant	JRIG-DRC Grant	T-CAP Athens County
Assets					
Cash and Cash Equivalents	\$11	\$36,175	\$5	\$17,554	\$228,406
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	300
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	0	0	36,652	48,373
Prepaid Items	0	322	0	0	0
<i>Total Assets</i>	<u>\$11</u>	<u>\$36,497</u>	<u>\$5</u>	<u>\$54,206</u>	<u>\$277,079</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	1,540	0	0	136
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	495	0	0	44
<i>Total Liabilities</i>	<u>0</u>	<u>2,035</u>	<u>0</u>	<u>0</u>	<u>180</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,130</u>	<u>0</u>
Fund Balances					
Nonspendable	0	322	0	0	0
Restricted	11	34,140	5	46,076	276,899
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>11</u>	<u>34,462</u>	<u>5</u>	<u>46,076</u>	<u>276,899</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$11</u>	<u>\$36,497</u>	<u>\$5</u>	<u>\$54,206</u>	<u>\$277,079</u>

DRETAC Treasurer	Treasurer's Prepayment Interest	Tax Lien Administration	BCI Fingerprint	Concealed Carry Weapons	Sheriff's Grant Projects	D.U.I. Enforcement & Education	Project Lifesaver	Canine Donations
\$75,141	\$17,019	\$52,007	\$39,843	\$12,860	\$358,056	\$2,721	\$8,320	\$10,313
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
1,371	0	0	0	0	152,678	0	0	0
329	0	0	0	179	1,171	0	0	0
<u>\$76,841</u>	<u>\$17,019</u>	<u>\$52,007</u>	<u>\$39,843</u>	<u>\$13,039</u>	<u>\$511,905</u>	<u>\$2,721</u>	<u>\$8,320</u>	<u>\$10,313</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
1,750	0	0	0	576	11,470	0	0	0
0	0	0	0	0	0	0	0	0
490	0	0	1,256	185	4,090	0	0	0
<u>2,240</u>	<u>0</u>	<u>0</u>	<u>1,256</u>	<u>761</u>	<u>15,560</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,567</u>	<u>0</u>	<u>0</u>	<u>0</u>
329	0	0	0	179	1,171	0	0	0
74,272	17,019	52,007	38,587	12,099	486,607	2,721	8,320	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	10,313
0	0	0	0	0	0	0	0	0
<u>74,601</u>	<u>17,019</u>	<u>52,007</u>	<u>38,587</u>	<u>12,278</u>	<u>487,778</u>	<u>2,721</u>	<u>8,320</u>	<u>10,313</u>
<u>\$76,841</u>	<u>\$17,019</u>	<u>\$52,007</u>	<u>\$39,843</u>	<u>\$13,039</u>	<u>\$511,905</u>	<u>\$2,721</u>	<u>\$8,320</u>	<u>\$10,313</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022

	DUI Grant	Clean Kids Grant	DARE Grant	Drug Prevention Grant	OCJS DVDA Sheriff
Assets					
Cash and Cash Equivalents	\$215	\$17	\$36,686	\$164	\$34,518
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	0	4,001	0	8,014
Prepaid Items	0	0	0	0	0
<i>Total Assets</i>	<u>\$215</u>	<u>\$17</u>	<u>\$40,687</u>	<u>\$164</u>	<u>\$42,532</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$2,643	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>2,643</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	215	17	38,044	164	42,532
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>215</u>	<u>17</u>	<u>38,044</u>	<u>164</u>	<u>42,532</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$215</u>	<u>\$17</u>	<u>\$40,687</u>	<u>\$164</u>	<u>\$42,532</u>

Environmental Deputy	Arson Registry	Seniors & Law Enforcement	Interdiction Unit	OPTT Grant	Common Pleas Computer Legal Research	Special Projects Common Pleas	Common Pleas Monitoring Service	Special Projects Mediation
\$1,795	\$375	\$362	\$3,487	\$23,595	\$19,714	\$2,653	\$12,020	\$40,690
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	2,835	0	0	0	0	0
0	0	0	0	146	0	0	0	129
<u>\$1,795</u>	<u>\$375</u>	<u>\$362</u>	<u>\$6,322</u>	<u>\$23,741</u>	<u>\$19,714</u>	<u>\$2,653</u>	<u>\$12,020</u>	<u>\$40,819</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	366	0	0	0	0	0
2,286	0	0	2,025	0	0	697	0	0
0	0	0	0	0	0	0	0	0
828	0	0	367	0	0	196	0	0
<u>3,114</u>	<u>0</u>	<u>0</u>	<u>2,758</u>	<u>0</u>	<u>0</u>	<u>893</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,835</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	146	0	0	0	129
0	375	362	729	23,595	19,714	1,760	12,020	40,690
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
(1,319)	0	0	0	0	0	0	0	0
<u>(1,319)</u>	<u>375</u>	<u>362</u>	<u>729</u>	<u>23,741</u>	<u>19,714</u>	<u>1,760</u>	<u>12,020</u>	<u>40,819</u>
<u>\$1,795</u>	<u>\$375</u>	<u>\$362</u>	<u>\$6,322</u>	<u>\$23,741</u>	<u>\$19,714</u>	<u>\$2,653</u>	<u>\$12,020</u>	<u>\$40,819</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022

	Psychological Evaluation Grant	PSI Grant - Common Pleas Court	Veterans Court Special Project	Veterans Court Sp Docket	Technology Grant
Assets					
Cash and Cash Equivalents	\$48,385	\$676	\$6,071	\$24,765	\$318
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Prepaid Items	1,117	0	0	0	0
<i>Total Assets</i>	<u>\$49,502</u>	<u>\$676</u>	<u>\$6,071</u>	<u>\$24,765</u>	<u>\$318</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	1,117	0	0	0
Accrued Wages and Benefits	0	283	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	95	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>1,495</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	1,117	0	0	0	0
Restricted	48,385	0	6,071	24,765	318
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	(819)	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>49,502</u>	<u>(819)</u>	<u>6,071</u>	<u>24,765</u>	<u>318</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$49,502</u>	<u>\$676</u>	<u>\$6,071</u>	<u>\$24,765</u>	<u>\$318</u>

Technology Grant 2022	Advance GAL	Indigent Guardianship	Marriage Licenses	Probate/ Juvenile Computerization	Probate/ Juvenile Computer Legal Research	Probate Court Projects	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention
\$7,290	\$147,625	\$4,332	\$3,815	\$21,331	\$3,398	\$107,825	\$3,296	\$19,849
0	0	0	874	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>\$7,290</u>	<u>\$147,625</u>	<u>\$4,332</u>	<u>\$4,689</u>	<u>\$21,331</u>	<u>\$3,398</u>	<u>\$107,825</u>	<u>\$3,296</u>	<u>\$19,849</u>
\$0	\$0	\$0	\$4,263	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	4,263	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
7,290	147,625	4,332	426	21,331	3,398	107,825	3,296	19,849
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>7,290</u>	<u>147,625</u>	<u>4,332</u>	<u>426</u>	<u>21,331</u>	<u>3,398</u>	<u>107,825</u>	<u>3,296</u>	<u>19,849</u>
<u>\$7,290</u>	<u>\$147,625</u>	<u>\$4,332</u>	<u>\$4,689</u>	<u>\$21,331</u>	<u>\$3,398</u>	<u>\$107,825</u>	<u>\$3,296</u>	<u>\$19,849</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022

	Indigent Drivers Alcohol Treatment	Probate Court Mental Illness	Juvenile Court Projects	Youth Services	Juvenile VOCA
Assets					
Cash and Cash Equivalents	\$4,971	\$42,812	\$155,976	\$211,559	\$42,925
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	40,000	0	0
Intergovernmental	0	9,515	0	0	10,232
Prepaid Items	0	220	0	725	747
<i>Total Assets</i>	<u>\$4,971</u>	<u>\$52,547</u>	<u>\$195,976</u>	<u>\$212,284</u>	<u>\$53,904</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	3,290	1,732
Interfund Payable	0	0	0	0	40,000
Intergovernmental Payable	0	0	0	922	484
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,212</u>	<u>42,216</u>
Deferred Inflows of Resources	<u>0</u>	<u>9,515</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	220	0	725	747
Restricted	4,971	42,812	195,976	207,347	10,941
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>4,971</u>	<u>43,032</u>	<u>195,976</u>	<u>208,072</u>	<u>11,688</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$4,971</u>	<u>\$52,547</u>	<u>\$195,976</u>	<u>\$212,284</u>	<u>\$53,904</u>

Common Pleas Computerization	Law Library Resources	CDBG	FEMA Grant	Emergency Management Agency	Local Emergency Planning	HMEP	Child Support Enforcement	WIA Grant
\$40,478	\$37,064	\$37,708	\$105,552	\$6,914	\$10,101	\$3,424	\$286,838	\$220,017
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
1,976	0	0	0	0	0	0	1,906	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	5,616	0	215,507	48,334	0	1,006	314,539	317,475
0	131	0	0	652	0	0	4,942	1,973
<u>\$42,454</u>	<u>\$42,811</u>	<u>\$37,708</u>	<u>\$321,059</u>	<u>\$55,900</u>	<u>\$10,101</u>	<u>\$4,430</u>	<u>\$608,225</u>	<u>\$539,465</u>
\$0	\$1,453	\$0	\$0	\$4,500	\$0	\$0	\$0	\$7,857
0	0	0	0	0	0	0	92,553	9,152
0	473	0	0	4,080	0	0	24,093	0
0	0	0	0	0	0	0	165,477	32,969
0	132	0	0	1,142	0	0	6,746	2,217
0	2,058	0	0	9,722	0	0	288,869	52,195
0	0	0	34,706	26,194	0	0	314,539	266,525
0	131	0	0	652	0	0	4,942	1,973
42,454	40,622	37,708	286,353	19,332	10,101	4,430	0	218,772
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	(125)	0
<u>42,454</u>	<u>40,753</u>	<u>37,708</u>	<u>286,353</u>	<u>19,984</u>	<u>10,101</u>	<u>4,430</u>	<u>4,817</u>	<u>220,745</u>
<u>\$42,454</u>	<u>\$42,811</u>	<u>\$37,708</u>	<u>\$321,059</u>	<u>\$55,900</u>	<u>\$10,101</u>	<u>\$4,430</u>	<u>\$608,225</u>	<u>\$539,465</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022

	CCMEP WIOA Youth	911 Emergency	911 Government Assistance	T.B. Hospital	Emergency Relief & Cleanup
Assets					
Cash and Cash Equivalents	\$60,663	\$5,727,309	\$183,028	\$1,388,416	\$3,657
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	135,000	0
Sales Tax	0	697,961	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	0	14,958	5,149	0
Prepaid Items	0	16,318	0	0	0
<i>Total Assets</i>	<u>\$60,663</u>	<u>\$6,441,588</u>	<u>\$197,986</u>	<u>\$1,528,565</u>	<u>\$3,657</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$6,687	\$14,997	\$0	\$0	\$0
Contracts Payable	9,302	38,712	0	0	0
Accrued Wages and Benefits	0	39,150	0	0	0
Interfund Payable	27,477	0	0	0	0
Intergovernmental Payable	0	10,943	0	0	0
<i>Total Liabilities</i>	<u>43,466</u>	<u>103,802</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>140,149</u>	<u>0</u>
Fund Balances					
Nonspendable	0	16,318	0	0	0
Restricted	17,197	6,321,468	197,986	1,388,416	3,657
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>17,197</u>	<u>6,337,786</u>	<u>197,986</u>	<u>1,388,416</u>	<u>3,657</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$60,663</u>	<u>\$6,441,588</u>	<u>\$197,986</u>	<u>\$1,528,565</u>	<u>\$3,657</u>

Total
Nonmajor
Special Revenue
Funds

\$12,151,477
133,368

945,000
697,961
3,882
240,310
40,000
1,234,283
177,429

\$15,623,710

\$43,528
153,909
113,531
297,216
37,064

645,248

1,659,188

177,429
13,088,023
45,966
10,313
(2,457)

13,319,274

\$15,623,710

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement
Revenues					
Property Taxes	\$0	\$0	\$872,369	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	0	77,661	0	0
Charges for Services	16,952	0	0	0	0
Licenses and Permits	173,440	0	0	0	0
Fines and Forfeitures	18,215	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	17,874	0	0	0	35,973
<i>Total Revenues</i>	<u>226,481</u>	<u>0</u>	<u>950,030</u>	<u>0</u>	<u>35,973</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	34,096
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	208,035	0	0	0	0
Human Services	0	0	895,454	0	0
<i>Total Expenditures</i>	<u>208,035</u>	<u>0</u>	<u>895,454</u>	<u>0</u>	<u>34,096</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>18,446</u>	<u>0</u>	<u>54,576</u>	<u>0</u>	<u>1,877</u>
Other Financing Sources					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	18,446	0	54,576	0	1,877
<i>Fund Balances (Deficits) at Beginning of Year</i>	117,880	108	317,011	4,569	26,317
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$136,326</u>	<u>\$108</u>	<u>\$371,587</u>	<u>\$4,569</u>	<u>\$28,194</u>

CD Revolving Loan	HSTS Grant	Litter Control	Health Ohio Grant	State License Spay and Neuter	ACENET Revolving Loan	Emergency Home Repair Loan	Carbon Fee	Opioid Settlement
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	179,246	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	39,952
36	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
36	179,246	0	0	0	0	0	0	39,952
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	180,792	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	180,792	0	0	0	0	0	0	0
36	(1,546)	0	0	0	0	0	0	39,952
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
36	(1,546)	0	0	0	0	0	0	39,952
231,800	1,546	1,697	16,850	13,596	8,888	2,483	3,240	0
\$231,836	\$0	\$1,697	\$16,850	\$13,596	\$8,888	\$2,483	\$3,240	\$39,952

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

	Unsewered Area Study	Real Estate Assessment	GIS	Remote Ballot Marking Grant	Election Security Grant
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	4,163	0	0	0	13,681
Charges for Services	0	972,933	63,500	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	124
Other Revenues	0	0	358	0	0
<i>Total Revenues</i>	<u>4,163</u>	<u>972,933</u>	<u>63,858</u>	<u>0</u>	<u>13,805</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	4,163	746,627	0	0	17,890
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	85,885	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
<i>Total Expenditures</i>	<u>4,163</u>	<u>746,627</u>	<u>85,885</u>	<u>0</u>	<u>17,890</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>226,306</u>	<u>(22,027)</u>	<u>0</u>	<u>(4,085)</u>
Other Financing Sources					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	0	226,306	(22,027)	0	(4,085)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>0</u>	<u>1,137,603</u>	<u>43,284</u>	<u>7,559</u>	<u>4,603</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$0</u>	<u>\$1,363,909</u>	<u>\$21,257</u>	<u>\$7,559</u>	<u>\$518</u>

Board of Elections Grant	DRETAC Prosecutor	Mandatory Drug Fine	Diversions Prosecuting Attorney	OCJS Prosecutor	LETF Prosecuting Attorney	ARRA VAWA Grant	Athens County Empowerment Program	JAG Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
189,969	0	0	288,944	0	0	0	121,500	10,192
0	70,390	0	75,682	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	41,746	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
1,413	0	0	0	0	83,770	0	0	0
191,382	70,390	41,746	364,626	0	83,770	0	121,500	10,192
191,382	71,605	41,462	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	293,500	0	32,227	0	137,198	10,192
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
191,382	71,605	41,462	293,500	0	32,227	0	137,198	10,192
0	(1,215)	284	71,126	0	51,543	0	(15,698)	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	(1,215)	284	71,126	0	51,543	0	(15,698)	0
0	25,883	20,885	117,974	15	65,931	2,865	15,504	23
\$0	\$24,668	\$21,169	\$189,100	\$15	\$117,474	\$2,865	(\$194)	\$23

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

	JAG III Grant 2011	Victims Assistance	PIIG-DRC Grant	JRIG-DRC Grant	T-CAP Athens County
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	100,863	0	114,088	193,493
Charges for Services	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	0	15,031	0	0	2,275
<i>Total Revenues</i>	<u>0</u>	<u>115,894</u>	<u>0</u>	<u>114,088</u>	<u>195,768</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	124,003	148,149
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	138,363	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>138,363</u>	<u>0</u>	<u>124,003</u>	<u>148,149</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(22,469)</u>	<u>0</u>	<u>(9,915)</u>	<u>47,619</u>
Other Financing Sources					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	0	(22,469)	0	(9,915)	47,619
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>11</u>	<u>56,931</u>	<u>5</u>	<u>55,991</u>	<u>229,280</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$11</u>	<u>\$34,462</u>	<u>\$5</u>	<u>\$46,076</u>	<u>\$276,899</u>

DRETAC Treasurer	Treasurer's Prepayment Interest	Tax Lien Administration	BCI Fingerprint	Carrying Concealed Weapon	Sheriff's Grant Projects	D.U.I. Enforcement & Education	Project Lifesaver	Canine Donations
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	598,118	0	0	0
71,761	0	5,700	20,970	12,903	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	4,128	0	0	0	0	0	0	0
11,767	0	0	0	1,656	0	0	0	9,400
83,528	4,128	5,700	20,970	14,559	598,118	0	0	9,400
88,407	0	46,466	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	17,616	33,800	268,161	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
88,407	0	46,466	17,616	33,800	268,161	0	0	0
(4,879)	4,128	(40,766)	3,354	(19,241)	329,957	0	0	9,400
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
(4,879)	4,128	(40,766)	3,354	(19,241)	329,957	0	0	9,400
79,480	12,891	92,773	35,233	31,519	157,821	2,721	8,320	913
<u>\$74,601</u>	<u>\$17,019</u>	<u>\$52,007</u>	<u>\$38,587</u>	<u>\$12,278</u>	<u>\$487,778</u>	<u>\$2,721</u>	<u>\$8,320</u>	<u>\$10,313</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

	DUI Grant	Clean Kids Grant	DARE Grant	Drug Prevention Grant	OCJS DVDA Sheriff
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	0	18,937	0	34,409
Charges for Services	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	0	0	5,957	0	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>24,894</u>	<u>0</u>	<u>34,409</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	15,051	0	40,567
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>15,051</u>	<u>0</u>	<u>40,567</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>9,843</u>	<u>0</u>	<u>(6,158)</u>
Other Financing Sources					
Transfers In	0	0	7,500	0	7,614
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>7,500</u>	<u>0</u>	<u>7,614</u>
<i>Net Change in Fund Balances</i>	0	0	17,343	0	1,456
<i>Fund Balances (Deficits) at Beginning of Year</i>	215	17	20,701	164	41,076
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$215</u>	<u>\$17</u>	<u>\$38,044</u>	<u>\$164</u>	<u>\$42,532</u>

Environmental Deputy	Arson Registry	Seniors & Law Enforcement	Interdiction Unit	OPTT Grant	Common Pleas Computer Legal Research	Special Projects Common Pleas	Common Pleas Monitoring Service	Special Projects Mediation
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
6,481	0	0	5,097	13,500	0	0	0	0
0	0	0	0	0	3,861	14,644	0	4,858
0	50	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	76	0	0	0	7,500	0	0
6,481	50	76	5,097	13,500	3,861	22,144	0	4,858
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	21,011	0	2,546
106,896	0	0	7,940	11,587	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
106,896	0	0	7,940	11,587	0	21,011	0	2,546
(100,415)	50	76	(2,843)	1,913	3,861	1,133	0	2,312
60,651	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
60,651	0	0	0	0	0	0	0	0
(39,764)	50	76	(2,843)	1,913	3,861	1,133	0	2,312
38,445	325	286	3,572	21,828	15,853	627	12,020	38,507
(\$1,319)	\$375	\$362	\$729	\$23,741	\$19,714	\$1,760	\$12,020	\$40,819

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

	Psychological Evaluation Grant	PSI Grant - Common Pleas Court	Veterans Court Special Project	Veterans Court Sp Docket	Technology Grant
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	30,400	0	25,500	0
Charges for Services	22,375	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	0	0	1,063	0	0
<i>Total Revenues</i>	<u>22,375</u>	<u>30,400</u>	<u>1,063</u>	<u>25,500</u>	<u>0</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	40,735	0
Judicial	10,548	42,391	41	0	34,564
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
<i>Total Expenditures</i>	<u>10,548</u>	<u>42,391</u>	<u>41</u>	<u>40,735</u>	<u>34,564</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>11,827</u>	<u>(11,991)</u>	<u>1,022</u>	<u>(15,235)</u>	<u>(34,564)</u>
Other Financing Sources					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	11,827	(11,991)	1,022	(15,235)	(34,564)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>37,675</u>	<u>11,172</u>	<u>5,049</u>	<u>40,000</u>	<u>34,882</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$49,502</u></u>	<u><u>(\$819)</u></u>	<u><u>\$6,071</u></u>	<u><u>\$24,765</u></u>	<u><u>\$318</u></u>

Technology Grant 2022	Advance GAL	Indigent Guardianship	Marriage Licenses	Probate/ Juvenile Computerization	Probate/ Juvenile Computer Legal Research	Probate Court Projects	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
10,000	150,000	0	0	0	0	0	0	0
0	0	7,396	4,821	11,085	3,437	9,375	0	0
0	0	0	4,675	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>10,000</u>	<u>150,000</u>	<u>7,396</u>	<u>9,496</u>	<u>11,085</u>	<u>3,437</u>	<u>9,375</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0	0
2,710	2,375	0	0	9,140	5,436	0	0	0
0	0	13,686	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	9,943	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>2,710</u>	<u>2,375</u>	<u>13,686</u>	<u>9,943</u>	<u>9,140</u>	<u>5,436</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>7,290</u>	<u>147,625</u>	<u>(6,290)</u>	<u>(447)</u>	<u>1,945</u>	<u>(1,999)</u>	<u>9,375</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>7,290</u>	<u>147,625</u>	<u>(6,290)</u>	<u>(447)</u>	<u>1,945</u>	<u>(1,999)</u>	<u>9,375</u>	<u>0</u>	<u>0</u>
0	0	10,622	873	19,386	5,397	98,450	3,296	19,849
<u>\$7,290</u>	<u>\$147,625</u>	<u>\$4,332</u>	<u>\$426</u>	<u>\$21,331</u>	<u>\$3,398</u>	<u>\$107,825</u>	<u>\$3,296</u>	<u>\$19,849</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

	Indigent Drivers Alcohol Treatment	Probate Court Mental Illness	Juvenile Court Projects	Youth Services	Juvenile VOCA
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	21,865	12,144	158,726	45,044
Charges for Services	115	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	0	0	0	0	0
<i>Total Revenues</i>	<u>115</u>	<u>21,865</u>	<u>12,144</u>	<u>158,726</u>	<u>45,044</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	19,095	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	117,457	64,371
<i>Total Expenditures</i>	<u>0</u>	<u>19,095</u>	<u>0</u>	<u>117,457</u>	<u>64,371</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>115</u>	<u>2,770</u>	<u>12,144</u>	<u>41,269</u>	<u>(19,327)</u>
Other Financing Sources					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	115	2,770	12,144	41,269	(19,327)
<i>Fund Balances (Deficits) at Beginning of Year</i>	4,856	40,262	183,832	166,803	31,015
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$4,971</u>	<u>\$43,032</u>	<u>\$195,976</u>	<u>\$208,072</u>	<u>\$11,688</u>

Common Pleas Computerization	Law Library Resources	CDBG	FEMA Grant	Emergency Management Agency	Local Emergency Planning	HMEP	Child Support Enforcement	WIA Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	1,453,181	180,801	143,023	14,254	4,430	1,743,088	916,470
33,489	0	0	0	0	0	0	466,480	0
0	0	0	0	0	0	0	0	0
0	56,682	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	520	0	0	0	0
<u>33,489</u>	<u>56,682</u>	<u>1,453,181</u>	<u>180,801</u>	<u>143,543</u>	<u>14,254</u>	<u>4,430</u>	<u>2,209,568</u>	<u>916,470</u>
0	0	0	0	0	0	0	0	0
38,840	68,716	0	0	0	0	0	0	0
0	0	0	0	199,072	16,610	0	0	0
0	0	1,443,204	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	2,342,700	874,943
<u>38,840</u>	<u>68,716</u>	<u>1,443,204</u>	<u>0</u>	<u>199,072</u>	<u>16,610</u>	<u>0</u>	<u>2,342,700</u>	<u>874,943</u>
<u>(5,351)</u>	<u>(12,034)</u>	<u>9,977</u>	<u>180,801</u>	<u>(55,529)</u>	<u>(2,356)</u>	<u>4,430</u>	<u>(133,132)</u>	<u>41,527</u>
0	15,000	0	0	76,674	0	0	229,000	0
0	0	0	0	0	0	0	0	0
<u>0</u>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>76,674</u>	<u>0</u>	<u>0</u>	<u>229,000</u>	<u>0</u>
<u>(5,351)</u>	<u>2,966</u>	<u>9,977</u>	<u>180,801</u>	<u>21,145</u>	<u>(2,356)</u>	<u>4,430</u>	<u>95,868</u>	<u>41,527</u>
<u>47,805</u>	<u>37,787</u>	<u>27,731</u>	<u>105,552</u>	<u>(1,161)</u>	<u>12,457</u>	<u>0</u>	<u>(91,051)</u>	<u>179,218</u>
<u>\$42,454</u>	<u>\$40,753</u>	<u>\$37,708</u>	<u>\$286,353</u>	<u>\$19,984</u>	<u>\$10,101</u>	<u>\$4,430</u>	<u>\$4,817</u>	<u>\$220,745</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

	CCMEP WIOA Youth	911 Emergency	911 Government Assistance	T.B. Hospital	Emergency Relief & Cleanup
Revenues					
Property Taxes	\$0	\$0	\$0	\$136,396	\$0
Sales Taxes	0	4,109,775	0	0	0
Intergovernmental	871,176	0	113,584	10,516	0
Charges for Services	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	0	223,413	0	0	0
<i>Total Revenues</i>	<u>871,176</u>	<u>4,333,188</u>	<u>113,584</u>	<u>146,912</u>	<u>0</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	2,080,216	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	115,700	0
Human Services	817,932	0	0	0	0
<i>Total Expenditures</i>	<u>817,932</u>	<u>2,080,216</u>	<u>0</u>	<u>115,700</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>53,244</u>	<u>2,252,972</u>	<u>113,584</u>	<u>31,212</u>	<u>0</u>
Other Financing Sources					
Transfers In	0	94,313	0	0	0
Transfers Out	0	0	(94,313)	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>94,313</u>	<u>(94,313)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	53,244	2,347,285	19,271	31,212	0
<i>Fund Balances (Deficits) at Beginning of Year</i>	(36,047)	3,990,501	178,715	1,357,204	3,657
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$17,197</u>	<u>\$6,337,786</u>	<u>\$197,986</u>	<u>\$1,388,416</u>	<u>\$3,657</u>

Total
Nonmajor
Special Revenue
Funds

\$1,008,765
4,109,775
7,874,544
1,892,727
178,165
156,595
4,288
418,046

15,642,905

1,282,833
257,413
3,556,471
1,529,089
514,470
5,251,220

12,391,496

3,251,409

490,752
(94,313)

396,439

3,647,848

9,671,426

\$13,319,274

Athens County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2022

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations
Assets				
Cash and Cash Equivalents	\$4,057	\$1,047	\$2,817	\$0
<i>Total Assets</i>	<u>\$4,057</u>	<u>\$1,047</u>	<u>\$2,817</u>	<u>\$0</u>
Liabilities and Fund Balances				
Liabilities				
Matured Bonds Payable	\$0	\$0	\$0	\$0
Matured Interest Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	4,057	1,047	2,817	0
<i>Total Fund Balances (Deficits)</i>	<u>4,057</u>	<u>1,047</u>	<u>2,817</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,057</u>	<u>\$1,047</u>	<u>\$2,817</u>	<u>\$0</u>

EMA Truck Bond Retirement	JFS Building Bond	Engineer Equipment Bond Retirement	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	Total Nonmajor Debt Service Funds
\$140	\$0	\$0	\$221	\$621	\$8,903
<u>\$140</u>	<u>\$0</u>	<u>\$0</u>	<u>\$221</u>	<u>\$621</u>	<u>\$8,903</u>
\$0	\$0	\$0	\$0	\$0	\$0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
140	0	0	221	621	8,903
<u>140</u>	<u>0</u>	<u>0</u>	<u>221</u>	<u>621</u>	<u>8,903</u>
<u>\$140</u>	<u>\$0</u>	<u>\$0</u>	<u>\$221</u>	<u>\$621</u>	<u>\$8,903</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2022

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations
Revenues				
Interest	\$0	\$0	\$35	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>35</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	0	0	0	442
<i>Debt Service:</i>				
Principal Retirement	0	0	0	58,000
Interest and Fiscal Charges	0	0	0	9,337
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>67,779</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>35</u>	<u>(67,779)</u>
Other Financing Sources				
Transfers In	0	0	0	67,779
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>67,779</u>
<i>Net Change in Fund Balances</i>	0	0	35	0
<i>Fund Balances (Deficits) at Beginning of Year</i>	4,057	1,047	2,782	0
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$4,057</u>	<u>\$1,047</u>	<u>\$2,817</u>	<u>\$0</u>

EMA Truck Bond Retirement	JFS Building Bond	Engineer Equipment Bond Retirement	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	Total Nonmajor Debt Service Funds
\$0	\$0	\$0	\$3	\$8	\$46
0	0	0	3	8	46
0	0	0	0	0	442
0	141,881	225,620	0	0	425,501
0	27,759	40,300	0	0	77,396
0	169,640	265,920	0	0	503,339
0	(169,640)	(265,920)	3	8	(503,293)
0	169,640	265,920	0	0	503,339
0	169,640	265,920	0	0	503,339
0	0	0	3	8	46
140	0	0	218	613	8,857
\$140	\$0	\$0	\$221	\$621	\$8,903

Athens County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2022

	County Home Improvement	Dog Shelter Construction	Athens City- County Health Renovation	Capital Projects	Beacon Capital Improvement	County Capital Improvements
Assets						
Cash and Cash Equivalents	\$809	\$492	\$3,573	\$35,839	\$1,450,174	\$1,150,781
Intergovernmental Receivable	0	0	0	0	0	0
Prepaid Items	0	0	0	34,674	0	0
<i>Total Assets</i>	<u>\$809</u>	<u>\$492</u>	<u>\$3,573</u>	<u>\$70,513</u>	<u>\$1,450,174</u>	<u>\$1,150,781</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$0	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	32,851	0
Interfund Payable	0	0	376,000	0	0	1,091,269
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>376,000</u>	<u>0</u>	<u>32,851</u>	<u>1,091,269</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances						
Nonspendable	0	0	0	34,674	0	0
Restricted	0	0	0	0	0	0
Committed	809	492	0	35,839	0	59,512
Assigned	0	0	0	0	1,417,323	0
Unassigned (Deficit)	0	0	(372,427)	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>809</u>	<u>492</u>	<u>(372,427)</u>	<u>70,513</u>	<u>1,417,323</u>	<u>59,512</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$809</u>	<u>\$492</u>	<u>\$3,573</u>	<u>\$70,513</u>	<u>\$1,450,174</u>	<u>\$1,150,781</u>

Athens High School Bike Path Connector	CR24A Bikeway ODNR	CR24A Bikeway ODOT	County Projects	Chauncey Bikeway Spur	County Capital Improvement Projects	Chauncey Bike Route	Total Nonmajor Capital Projects Funds
\$18,175	\$92,524	\$100	\$0	\$313	\$4,198	\$50	\$2,757,028
0	0	0	75,000	0	0	0	75,000
0	0	0	0	0	0	0	34,674
<u>\$18,175</u>	<u>\$92,524</u>	<u>\$100</u>	<u>\$75,000</u>	<u>\$313</u>	<u>\$4,198</u>	<u>\$50</u>	<u>\$2,866,702</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105,815	0	0	0	0	0	0	138,666
0	60,437	0	0	0	0	58,121	1,585,827
<u>105,815</u>	<u>60,437</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>58,121</u>	<u>1,724,493</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	34,674
0	32,087	100	75,000	313	0	0	107,500
0	0	0	0	0	4,198	0	100,850
0	0	0	0	0	0	0	1,417,323
(87,640)	0	0	0	0	0	(58,071)	(518,138)
<u>(87,640)</u>	<u>32,087</u>	<u>100</u>	<u>75,000</u>	<u>313</u>	<u>4,198</u>	<u>(58,071)</u>	<u>1,142,209</u>
<u>\$18,175</u>	<u>\$92,524</u>	<u>\$100</u>	<u>\$75,000</u>	<u>\$313</u>	<u>\$4,198</u>	<u>\$50</u>	<u>\$2,866,702</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022

	County Home Improvement	Dog Shelter Construction	Athens City- County Health Renovations	Capital Projects	Beacon Capital Improvement	County Capital Improvements
Revenues						
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	127,875
Other	0	0	0	175,277	0	12,957
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>175,277</u>	<u>0</u>	<u>140,832</u>
Expenditures						
Capital Outlay	0	0	0	140,624	124,613	0
<i>Debt Service:</i>						
Interest and Fiscal Charges	0	0	7,937	0	0	12,957
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>7,937</u>	<u>140,624</u>	<u>124,613</u>	<u>12,957</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>(7,937)</u>	<u>34,653</u>	<u>(124,613)</u>	<u>127,875</u>
Other Financing Sources						
Transfers In	0	0	56,000	0	1,000,000	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>56,000</u>	<u>0</u>	<u>1,000,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	0	0	48,063	34,653	875,387	127,875
<i>Fund Balances (Deficits) at Beginning of Year</i>	809	492	(420,490)	35,860	541,936	(68,363)
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$809</u>	<u>\$492</u>	<u>(\$372,427)</u>	<u>\$70,513</u>	<u>\$1,417,323</u>	<u>\$59,512</u>

Athens High School Bike Path Connector	CR24A Bikeway ODNR	CR24A Bikeway ODOT	County Project	Chauncey Bikeway SPUR	County Capital Improvement Projects	Chauncey Bike Route	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	127,875
0	0	0	0	0	0	13,585	201,819
0	0	0	0	0	0	13,585	329,694
127,640	0	0	0	0	0	14,685	407,562
0	0	0	0	0	0	0	20,894
127,640	0	0	0	0	0	14,685	428,456
(127,640)	0	0	0	0	0	(1,100)	(98,762)
40,000	0	0	0	0	0	0	1,096,000
40,000	0	0	0	0	0	0	1,096,000
(87,640)	0	0	0	0	0	(1,100)	997,238
0	32,087	100	75,000	313	4,198	(56,971)	144,971
(\$87,640)	\$32,087	\$100	\$75,000	\$313	\$4,198	(\$58,071)	\$1,142,209

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$2,750,200	\$2,750,200	\$2,820,448	\$70,248
Sales Tax	7,100,000	7,100,000	8,221,639	1,121,639
Intergovernmental	2,054,700	2,054,700	2,461,439	406,739
Charges for Services	2,155,995	2,155,995	2,508,343	352,348
Licenses and Permit	4,000	4,000	3,904	(96)
Fines and Forfeitures	53,200	53,200	62,223	9,023
Interest	430,100	430,100	570,692	140,592
Other	1,060,175	1,100,268	1,310,530	210,262
<i>Total Revenues</i>	15,608,370	15,648,463	17,959,218	2,310,755
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Board of County Commissioners				
Salaries and Wages	493,619	497,219	493,503	3,716
Fringe Benefits	191,809	200,545	194,028	6,517
Contractual Services	90,600	85,351	44,125	41,226
Supplies and Material	13,000	11,550	7,339	4,211
Other	298,200	436,206	433,101	3,105
Total Board of County Commissioners	1,087,228	1,230,871	1,172,096	58,775
County Auditor				
Salaries and Wages	351,064	381,999	370,443	11,556
Fringe Benefits	159,673	159,673	143,872	15,801
Supplies and Material	10,000	9,100	4,403	4,697
Other	26,000	28,600	27,157	1,443
Total County Auditor	546,737	579,372	545,875	33,497
Treasurer				
Salaries and Wages	210,965	212,765	210,311	2,454
Fringe Benefits	107,055	107,055	100,136	6,919
Contractual Services	16,000	11,800	11,152	648
Supplies and Material	3,300	2,300	1,712	588
Capital Outlay and Equipment	3,000	0	0	0
Other	26,500	34,700	33,461	1,239
Total Treasurer	366,820	368,620	356,772	11,848
Prosecuting Attorney				
Salaries and Wages	1,024,751	1,055,465	1,055,284	181
Fringe Benefits	501,200	500,386	495,500	4,886
Supplies and Material	14,500	5,500	4,235	1,265
Other	117,462	103,462	103,393	69
Total Prosecuting Attorney	1,657,913	1,664,813	1,658,412	6,401
Board of Revisions				
Supplies and Material	500	500	0	500
Other	10,000	10,000	8,235	1,765
Total Board of Revisions	10,500	10,500	8,235	2,265

(Continued)

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures (continued)				
General Government - Legislative and Executive (continued)				
Bureau of Inspection				
Contractual Services	82,000	82,000	76,017	5,983
Total Bureau of Inspection	82,000	82,000	76,017	5,983
Settlement Fees				
Other Expenses	73,000	73,000	62,181	10,819
Total Settlement Fees	73,000	73,000	62,181	10,819
County Planning Commission				
Other Expenses	5,400	5,400	0	5,400
Total County Planning Commission	5,400	5,400	0	5,400
Data Processing				
Salaries and Wages	63,100	63,100	62,918	182
Fringe Benefits	29,300	29,300	23,847	5,453
Contractual Services	50,000	53,000	52,877	123
Supplies and Material	10,000	10,000	4,985	5,015
Capital Outlay and Equipment	10,000	7,000	6,873	127
Other	2,500	2,500	0	2,500
Total Data Processing	164,900	164,900	151,500	13,400
Board of Elections				
Salaries and Wages	413,955	436,616	430,337	6,279
Fringe Benefits	177,602	183,673	182,093	1,580
Contractual Services	150,500	147,545	147,545	0
Supplies and Material	25,000	25,000	25,000	0
Capital Outlay and Equipment	22,000	18,860	18,860	0
Other	127,000	104,363	104,363	0
Total Board of Elections	916,057	916,057	908,198	7,859
Recorder				
General Office				
Salaries and Wages	172,231	172,231	171,563	668
Fringe Benefits	118,980	118,980	113,285	5,695
Contractual Services	85,000	85,000	36,651	48,349
Supplies and Material	1,600	1,600	1,330	270
Other	6,128	6,128	3,887	2,241
Total General Office	383,939	383,939	326,716	57,223
Microfilm				
Salaries and Wages	35,318	35,318	35,318	0
Fringe Benefits	32,795	32,795	32,735	60
Contractual Services	3,500	3,500	3,211	289
Supplies and Material	1,000	1,000	421	579
Total Microfilm	72,613	72,613	71,685	928
Total Recorder	456,552	456,552	398,401	58,151

(Continued)

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued)				
General Government - Legislative and Executive (continued)				
Records Center				
Contractual Services	20,000	26,250	15,111	11,139
Supplies and Material	2,700	2,700	1,950	750
Capital Outlay and Equipment	15,000	15,000	0	15,000
Other	100	100	0	100
Total Records Center	37,800	44,050	17,061	26,989
County Commissioners - Other				
Contractual Services	200,000	217,998	177,301	40,697
Total County Commissioners - Other	200,000	217,998	177,301	40,697
Building and Grounds				
Salaries and Wages	245,000	245,000	242,540	2,460
Fringe Benefits	166,844	167,035	160,259	6,776
Contractual Services	533,000	533,000	523,905	9,095
Supplies and Material	80,000	80,000	74,235	5,765
Capital Outlay and Equipment	50,000	50,000	46,461	3,539
Other	41,000	40,809	15,031	25,778
Total Building and Grounds	1,115,844	1,115,844	1,062,431	53,413
Fringe-Insurances				
Fringe Benefits	1,439,184	1,264,229	317,560	946,669
Other	7,000	7,000	100	6,900
Total Fringe-Insurances	1,446,184	1,271,229	317,660	953,569
Unanticipated Emergencies				
Other	325,000	0	0	0
Total Unanticipated Emergencies	325,000	0	0	0
Total General Government - Legislative and Executive	8,491,935	8,201,206	6,912,140	1,289,066
General Government - Judicial				
Common Pleas Court				
Salaries and Wages	490,785	471,285	423,458	47,827
Fringe Benefits	323,532	303,173	257,904	45,269
Contractual Services	126,200	188,520	183,507	5,013
Supplies and Material	6,000	6,000	4,829	1,171
Capital Outlay and Equipment	8,000	1,445	670	775
Other	12,700	12,700	10,969	1,731
Total Common Pleas Court	967,217	983,123	881,337	101,786
Law Library				
Other	15,000	15,000	15,000	0
Total Law Library	15,000	15,000	15,000	0

(Continued)

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued)				
General Government - Judicial (continued)				
Juvenile Court				
Salaries and Wages	541,000	508,546	468,194	40,352
Fringe Benefits	479,444	459,084	344,122	114,962
Contractual Services	3,900	3,900	1,992	1,908
Supplies and Material	10,000	10,000	8,835	1,165
Other	93,000	116,090	113,208	2,882
Total Juvenile Court	1,127,344	1,097,620	936,351	161,269
Probate Court				
Salaries and Wages	136,238	138,038	123,666	14,372
Fringe Benefits	104,014	104,014	100,798	3,216
Contractual Services	2,100	1,820	1,305	515
Supplies and Material	5,000	5,000	2,324	2,676
Other	40,500	40,780	36,816	3,964
Total Probate Court	287,852	289,652	264,909	24,743
Clerk of Courts				
Salaries and Wages	359,303	386,003	361,013	24,990
Fringe Benefits	186,565	190,088	183,173	6,915
Contractual Services	0	8,873	8,873	0
Supplies and Material	19,000	19,000	17,093	1,907
Other	21,000	21,000	15,890	5,110
Total Clerk of Courts	585,868	624,964	586,042	38,922
Municipal Court				
Salaries and Wages	95,300	95,300	70,459	24,841
Fringe Benefits	14,724	14,724	10,886	3,838
Contractual Services	117,000	139,500	129,307	10,193
Total Municipal Court	227,024	249,524	210,652	38,872
County Commissioners - Other				
Contractual Services	150,000	287,172	283,707	3,465
Total County Commissioners - Other	150,000	287,172	283,707	3,465
Total General Government - Judicial	3,360,305	3,547,055	3,177,998	369,057
Public Safety				
Coroner				
Salaries and Wages	90,063	90,063	90,063	0
Fringe Benefits	14,805	14,805	14,409	396
Contractual Services	100,000	98,000	80,645	17,355
Supplies and Material	1,500	1,500	240	1,260
Other	1,000	3,000	2,567	433
Total Coroner	207,368	207,368	187,924	19,444

(Continued)

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued)				
Public Safety (continued)				
Sheriff				
Salaries and Wages	2,348,180	2,425,738	2,357,462	68,276
Fringe Benefits	1,154,941	1,196,009	1,135,698	60,311
Contractual Services	152,500	148,700	132,156	16,544
Supplies and Material	233,950	238,950	219,899	19,051
Capital Outlay and Equipment	23,000	26,000	25,534	466
Other	89,542	91,577	79,470	12,107
Total Sheriff	4,002,113	4,126,974	3,950,219	176,755
County Commissioners - Other				
Contractual Services	1,850,000	1,872,101	1,871,525	576
Capital Outlay and Equipment	330,558	328,847	222,855	105,992
Total County Commissioners - Other	2,180,558	2,200,948	2,094,380	106,568
Total Public Safety	6,390,039	6,535,290	6,232,523	302,767
Public Works				
County Planner				
Other	323,000	323,000	173,197	149,803
Total County Planner	323,000	323,000	173,197	149,803
Total Public Works	323,000	323,000	173,197	149,803
Health				
County Commissioners - Other				
Other	133,374	133,374	0	133,374
Total County Commissioners - Other	133,374	133,374	0	133,374
Vital Statistics				
Other	1,000	1,000	880	120
Total Vital Statistics	1,000	1,000	880	120
Agriculture				
Other	268,471	268,471	267,233	1,238
Total Agriculture	268,471	268,471	267,233	1,238
Total Health	402,845	402,845	268,113	134,732

(Continued)

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
Human Services				
Soldier Relief				
Salaries and Wages	193,915	194,899	192,113	2,786
Fringe Benefits	108,376	107,392	104,523	2,869
Supplies and Material	12,000	10,612	10,612	0
Capital Outlay and Equipment	53,000	47,998	47,998	0
Other	<u>287,080</u>	<u>293,470</u>	<u>293,469</u>	<u>1</u>
Total Soldier Relief	<u>654,371</u>	<u>654,371</u>	<u>648,715</u>	<u>5,656</u>
Memorial Day Expense				
Supplies and Material	<u>33,000</u>	<u>33,000</u>	<u>23,342</u>	<u>9,658</u>
Total Memorial Day Expense	<u>33,000</u>	<u>33,000</u>	<u>23,342</u>	<u>9,658</u>
Total Human Services	<u>687,371</u>	<u>687,371</u>	<u>672,057</u>	<u>15,314</u>
Debt Service:				
Principal Retirement	224,579	224,579	224,579	0
Interest and Fiscal Charges	<u>117,094</u>	<u>117,094</u>	<u>117,094</u>	<u>0</u>
Total Debt Service	<u>341,673</u>	<u>341,673</u>	<u>341,673</u>	<u>0</u>
<i>Total Expenditures</i>	<u>19,997,168</u>	<u>20,038,440</u>	<u>17,777,701</u>	<u>2,260,739</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,388,798)</u>	<u>(4,389,977)</u>	<u>181,517</u>	<u>4,571,494</u>
Other Financing Sources (Uses)				
Advances - In	0	0	504,580	504,580
Advances Out	0	0	(1,101,269)	(1,101,269)
Transfers - Out	<u>(1,056,987)</u>	<u>(1,055,808)</u>	<u>(624,131)</u>	<u>431,677</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(1,056,987)</u>	<u>(1,055,808)</u>	<u>(1,220,820)</u>	<u>(165,012)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses				
	(5,445,785)	(5,445,785)	(1,039,303)	4,406,482
Fund Balances at Beginning of Year, Restated	5,445,785	5,445,785	5,445,785	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$4,406,482</u>	<u>\$4,406,482</u>

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Job and Family Services Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$10,114,539	\$11,699,539	\$11,294,454	(\$405,085)
Other	375,000	375,000	243,864	(131,136)
<i>Total Revenue</i>	10,489,539	12,074,539	11,538,318	(536,221)
Expenditures				
<i>Current:</i>				
Human Services				
Administration				
Salaries and Wages	3,825,285	3,839,129	3,839,129	0
Fringe Benefits	2,802,852	2,789,008	2,489,196	299,812
Contractual Services	550,000	540,000	447,986	92,014
Supplies and Material	75,000	155,000	117,534	37,466
Capital Outlay and Equipment	73,112	73,112	33,216	39,896
Other	1,136,500	1,699,500	1,479,665	219,835
Total Administration	8,462,749	9,095,749	8,406,726	689,023
Social Services				
Contractual Services	1,900,000	2,955,216	2,573,166	382,050
Other	20,000	25,000	23,252	1,748
Total Social Services	1,920,000	2,980,216	2,596,418	383,798
<i>Total Expenditures</i>	10,382,749	12,075,965	11,003,144	1,072,821
<i>Excess of Revenues Over (Under) Expenditures</i>	106,790	(1,426)	535,174	536,600
Other Financing Sources (Uses)				
Transfers In	80,000	80,000	5,385	(74,615)
Transfers Out	(169,640)	(169,640)	(169,640)	0
<i>Total Other Financing Sources (Uses)</i>	(89,640)	(89,640)	(164,255)	(74,615)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	17,150	(91,066)	370,919	461,985
Fund Balances (Deficit) at Beginning of Year	91,066	91,066	91,066	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	\$108,216	\$0	\$461,985	\$461,985

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Road (MVGT) Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,722,318	\$6,564,779	\$6,614,312	\$49,533
Fines and Forfeitures	38,430	38,430	32,153	(6,277)
Interest	17,252	17,252	21,300	4,048
Other	0	0	66,524	66,524
<i>Total Revenues</i>	5,778,000	6,620,461	6,734,289	113,828
Expenditures				
<i>Current:</i>				
Public Works	5,394,541	6,851,541	6,570,805	280,736
<i>Debt Service:</i>				
Principal Retirements	28,518	28,518	28,518	0
<i>Total Public Works</i>	5,423,059	6,880,059	6,599,323	280,736
<i>Total Expenditures</i>	5,423,059	6,880,059	6,599,323	280,736
<i>Excess of Revenues Over (Under) Expenditures</i>	354,941	(259,598)	134,966	394,564
Other Financing Sources (Uses)				
Advances In	0	0	297,268	297,268
Transfers Out	(353,092)	(353,092)	(265,920)	87,172
<i>Total Other Financing Sources (Uses)</i>	(353,092)	(353,092)	31,348	384,440
<i>Net Change in Fund Balance</i>	1,849	(612,690)	166,314	779,004
Fund Balances at Beginning of Year, Restated	958,744	958,744	958,744	0
Fund Balances at End of Year	\$960,593	\$346,054	\$1,125,058	\$779,004

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Children Services Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$4,280,207	\$4,280,207	\$5,822,823	\$1,542,616
Intergovernmental	5,354,834	5,354,834	6,017,204	662,370
Charges for Services	87,000	87,000	62,808	(24,192)
Other	125,000	125,000	124,287	(713)
<i>Total Revenues</i>	9,847,041	9,847,041	12,027,122	2,180,081
Expenditures				
<i>Current:</i>				
Human Services				
Salaries and Wages	4,302,705	4,312,370	4,128,649	183,721
Fringe Benefits	2,136,485	2,139,021	1,866,686	272,335
Contractual Services	3,423,945	5,162,525	3,916,763	1,245,762
Supplies and Material	42,409	50,259	49,252	1,007
Capital Outlay and Equipment	748,622	2,496,122	183,870	2,312,252
Other	1,218,033	1,513,515	1,372,452	141,063
<i>Total Expenditures</i>	11,872,199	15,673,812	11,517,672	4,156,140
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,025,158)	(5,826,771)	509,450	6,336,221
Fund Balances at Beginning of Year	7,229,048	7,229,048	7,229,048	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u>\$5,203,890</u>	<u>\$1,402,277</u>	<u>\$7,738,498</u>	<u>\$6,336,221</u>

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
ACBDD (Beacon School) Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,454,496	\$7,454,496	\$7,659,273	\$204,777
Intergovernmental	2,780,895	2,780,895	3,029,486	248,591
Charges for Services	1,500	1,500	2,729	1,229
Other	48,000	48,000	164,518	116,518
<i>Total Revenues</i>	<u>10,284,891</u>	<u>10,284,891</u>	<u>10,856,006</u>	<u>571,115</u>
Expenditures				
<i>Current:</i>				
Human Services				
Salaries and Wages	4,001,661	4,096,661	4,078,531	18,130
Fringe Benefits	2,133,429	2,461,929	2,360,625	101,304
Contractual Services	985,000	1,236,300	1,188,812	47,488
Supplies and Material	140,000	230,000	176,665	53,335
Capital Outlay and Equipment	30,000	30,000	23,111	6,889
Other	3,026,758	5,780,753	2,362,048	3,418,705
<i>Total Expenditures</i>	<u>10,316,848</u>	<u>13,835,643</u>	<u>10,189,792</u>	<u>3,645,851</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(31,957)</u>	<u>(3,550,752)</u>	<u>666,214</u>	<u>4,216,966</u>
Other Financing Uses				
Transfers Out	<u>0</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>0</u>
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(31,957)</u>	<u>(4,550,752)</u>	<u>(333,786)</u>	<u>4,216,966</u>
Fund Balances at Beginning of Year	4,765,788	4,765,788	4,765,788	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$4,733,831</u></u>	<u><u>\$215,036</u></u>	<u><u>\$4,432,002</u></u>	<u><u>\$4,216,966</u></u>

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Ambulance Service Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,815,180	\$2,815,180	\$2,807,279	(\$7,901)
Intergovernmental	156,900	156,900	147,066	(9,834)
Charges for Services	1,620,000	1,620,000	1,941,954	321,954
Other	0	0	73,008	73,008
<i>Total Revenues</i>	<u>4,592,080</u>	<u>4,592,080</u>	<u>4,969,307</u>	<u>377,227</u>
Expenditures				
<i>Current:</i>				
<i>Health</i>				
Salaries and Wages	2,951,413	2,862,420	2,814,574	47,846
Fringe Benefits	1,283,907	1,372,900	1,304,149	68,751
Contractual Services	364,000	383,073	360,778	22,295
Supplies and Material	253,000	318,500	300,550	17,950
Capital Outlay and Equipment	524,000	446,027	119,692	326,335
Other	211,000	204,400	177,520	26,880
<i>Total Health</i>	<u>5,587,320</u>	<u>5,587,320</u>	<u>5,077,263</u>	<u>510,057</u>
<i>Debt Service:</i>				
Interest and Fiscal Charges	31,172	31,172	31,172	0
<i>Total Debt Service</i>	<u>31,172</u>	<u>31,172</u>	<u>31,172</u>	<u>0</u>
<i>Total Expenditures</i>	<u>5,618,492</u>	<u>5,618,492</u>	<u>5,108,435</u>	<u>510,057</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,026,412)	(1,026,412)	(139,128)	887,284
Other Financing Uses				
Advances Out	(175,000)	(175,000)	(175,000)	0
<i>Total Other Financing Uses</i>	<u>(175,000)</u>	<u>(175,000)</u>	<u>(175,000)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(1,201,412)	(1,201,412)	(314,128)	887,284
Fund Balances at Beginning of Year	1,201,412	1,201,412	1,201,412	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$887,284</u>	<u>\$887,284</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
American Rescue Plan
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$6,344,502	\$6,344,502	\$6,344,502	\$0
Other	0	0	130,228	130,228
<i>Total Revenues</i>	6,344,502	6,344,502	6,474,730	130,228
Expenditures				
<i>Current:</i>				
General Government				
Salary and Wages	0	104,750	104,750	0
Fringe Benefits	0	1,519	1,519	0
Contractual Services	0	2,000,000	15,014	1,984,986
Other	0	2,000,000	0	2,000,000
<i>Total Expenditures</i>	0	4,106,269	121,283	3,984,986
<i>Excess of Revenues Over (Under) Expenditures</i>	6,344,502	2,238,233	6,353,447	4,115,214
Fund Balances (Deficit) at Beginning of Year	6,365,927	6,365,927	6,365,927	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$12,710,429</u>	<u>\$8,604,160</u>	<u>\$12,719,374</u>	<u>\$4,115,214</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Dog and Kennel Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		Actual	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$14,000	\$14,000	\$16,952	\$2,952
Licenses and Permits	160,000	160,000	173,440	13,440
Fines and Forfeitures	12,000	12,000	18,215	6,215
Other	18,000	18,000	17,874	(126)
<i>Total Revenues</i>	<u>204,000</u>	<u>204,000</u>	<u>226,481</u>	<u>22,481</u>
Expenditures				
<i>Current:</i>				
Health				
Salary and Wages	117,330	117,330	116,523	807
Fringe Benefits	68,463	68,463	48,249	20,214
Supplies and Materials	14,000	14,000	4,565	9,435
Capital Outlay and Equipment	428	428	427	1
Other	46,661	117,568	37,024	80,544
Total Health	<u>246,882</u>	<u>317,789</u>	<u>206,788</u>	<u>111,001</u>
<i>Total Expenditures</i>	<u>246,882</u>	<u>317,789</u>	<u>206,788</u>	<u>111,001</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(42,882)</u>	<u>(113,789)</u>	<u>19,693</u>	<u>133,482</u>
Other Financing Uses				
Transfers Out	<u>(70,907)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Uses</i>	<u>(70,907)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(113,789)</u>	<u>(113,789)</u>	<u>19,693</u>	<u>133,482</u>
Fund Balances (Deficit) at Beginning of Year	123,250	123,250	123,250	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$9,461</u></u>	<u><u>\$9,461</u></u>	<u><u>\$142,943</u></u>	<u><u>\$133,482</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
County Donations Fund
For the Year Ended December 31, 2022

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Senior Citizens Levy Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$857,667	\$857,667	\$872,368	\$14,701
Intergovernmental	77,100	77,100	77,661	561
<i>Total Revenues</i>	934,767	934,767	950,029	15,262
Expenditures				
<i>Current:</i>				
Human Services				
Senior Citizens				
Capital Outlay and Equipment	1,521	1,521	1,521	0
Other	464,500	617,304	614,840	2,464
Total Senior Citizens	466,021	618,825	616,361	2,464
Meals on Wheels				
Contractual Services	275,000	275,000	273,308	1,692
Other	6,300	6,300	5,785	515
Total Meals on Wheels	281,300	281,300	279,093	2,207
Total Expenditures	747,321	900,125	895,454	4,671
<i>Excess of Revenues Over (Under) Expenditures</i>	187,446	34,642	54,575	19,933
Fund Balances (Deficit) at Beginning of Year	317,012	317,012	317,012	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$504,458</u>	<u>\$351,654</u>	<u>\$371,587</u>	<u>\$19,933</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Bikeway Maintenance Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,569	4,569	4,569	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$4,569</u></u>	<u><u>\$4,569</u></u>	<u><u>\$4,569</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Insurance Reimbursements Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$25,594	\$35,973	\$10,379
<i>Total Revenues</i>	0	25,594	35,973	10,379
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	0	51,911	34,096	17,815
<i>Total Expenditures</i>	0	51,911	34,096	17,815
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(26,317)	1,877	28,194
Fund Balances (Deficit) at Beginning of Year	26,317	26,317	26,317	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$26,317</u>	<u>\$0</u>	<u>\$28,194</u>	<u>\$28,194</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
CD Revolving Loan Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$36	\$36
<i>Total Revenues</i>	0	0	36	36
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	36	36
Fund Balances (Deficit) at Beginning of Year	2,861	2,861	2,861	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,861</u>	<u>\$2,861</u>	<u>\$2,897</u>	<u>\$36</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
HSTS Grant Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$215,000	\$220,548	\$220,548	\$0
<i>Total Revenues</i>	215,000	220,548	220,548	0
Expenditures				
<i>Current:</i>				
Health				
Contract Services	215,000	220,548	220,548	0
Total Health	215,000	220,548	220,548	0
<i>Total Expenditures</i>	215,000	220,548	220,548	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Litter Control Fund
For the Year Ended December 31, 2022

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Health Ohio Grant Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	16,850	16,850	16,850	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$16,850</u></u>	<u><u>\$16,850</u></u>	<u><u>\$16,850</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
State License Spay and Neuter Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	13,596	13,596	13,596	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$13,596</u></u>	<u><u>\$13,596</u></u>	<u><u>\$13,596</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Carbon Fee Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	3,240	3,240	3,240	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$3,240</u></u>	<u><u>\$3,240</u></u>	<u><u>\$3,240</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
ACENET Revolving Loan Fund
For the Year Ended December 31, 2022

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Emergency Home Repair Loan Fund
For the Year Ended December 31, 2022

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Opioid Settlement
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$0	\$0	\$39,952	\$39,952
<i>Total Revenues</i>	0	0	39,952	39,952
Expenditures	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	39,952	39,952
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$39,952</u>	<u>\$39,952</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Unsewered Area Study
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$4,163	\$4,163	\$0
<i>Total Revenues</i>	0	4,163	4,163	0
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Contractual Services	0	4,163	4,163	0
<i>Total Expenditures</i>	0	4,163	4,163	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Real Estate Assessment Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$907,500	\$907,500	\$972,933	\$65,433
<i>Total Revenues</i>	907,500	907,500	972,933	65,433
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	260,000	300,000	239,673	60,327
Fringe Benefits	133,111	133,111	82,193	50,918
Contractual Services	500,000	650,000	547,077	102,923
Supplies and Materials	5,000	5,000	0	5,000
Capital Outlay	11,500	11,500	2,226	9,274
Other	15,000	15,000	8,048	6,952
<i>Total Expenditures</i>	924,611	1,114,611	879,217	235,394
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,111)	(207,111)	93,716	300,827
Fund Balances (Deficit) at Beginning of Year	1,137,395	1,137,395	1,137,395	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$1,120,284	\$930,284	\$1,231,111	\$300,827

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
GIS Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$111,500	\$111,500	\$63,500	(\$48,000)
Other	700	700	358	(342)
<i>Total Revenues</i>	112,200	112,200	63,858	(48,342)
Expenditures				
Public Works				
Salary and Wages	0	0	0	0
Salary and Wages	70,000	70,000	61,320	8,680
Fringe Benefits	23,750	23,750	14,566	9,184
Contractual Services	12,000	16,750	16,596	154
Supplies and Materials	500	923	910	13
Capital Outlay and Equipment	200	177	177	0
Other	2,000	1,350	1,000	350
<i>Total Expenditures</i>	108,450	112,950	94,569	18,381
<i>Excess of Revenues Over (Under) Expenditures</i>	3,750	(750)	(30,711)	(29,961)
Fund Balances (Deficit) at Beginning of Year	45,314	45,314	45,314	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$49,064</u>	<u>\$44,564</u>	<u>\$14,603</u>	<u>(\$29,961)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Remote Ballot Marking Grant Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	7,559	7,559	7,559	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$7,559</u></u>	<u><u>\$7,559</u></u>	<u><u>\$7,559</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Election Security Grant Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$13,681	\$13,681	\$0
Interest	0	0	124	124
<i>Total Revenues</i>	0	13,681	13,805	124
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	4,209	17,890	17,890	0
<i>Total Expenditures</i>	4,209	17,890	17,890	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,209)	(4,209)	(4,085)	124
Fund Balances (Deficit) at Beginning of Year	4,603	4,603	4,603	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$394</u>	<u>\$394</u>	<u>\$518</u>	<u>\$124</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Board of Elections Grant
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$189,969	\$189,969	\$0
Other	0	1,413	1,413	0
<i>Total Revenues</i>	0	191,382	191,382	0
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	0	92,021	92,021	0
Contractual Services	0	55,000	55,000	0
Other	0	44,361	44,361	0
<i>Total Expenditures</i>	0	191,382	191,382	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
DRETAC Prosecutor Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$72,200	\$72,200	\$70,390	(\$1,810)
<i>Total Revenues</i>	72,200	72,200	70,390	(1,810)
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	69,696	69,696	62,141	7,555
Fringe Benefits	11,524	11,524	10,190	1,334
Supplies and Materials	750	750	0	750
Capital Outlay and Equipment	750	750	0	750
<i>Total Expenditures</i>	82,720	82,720	72,331	10,389
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,520)	(10,520)	(1,941)	8,579
Fund Balances (Deficit) at Beginning of Year	29,175	29,175	29,175	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$18,655	\$18,655	\$27,234	\$8,579

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Mandatory Drug Fines Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,184	4,184	4,184	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$4,184</u></u>	<u><u>\$4,184</u></u>	<u><u>\$4,184</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Diversions - Prosecuting Attorney Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$240,000	\$240,000	\$240,100	\$100
Charges for Services	84,000	84,000	73,337	(10,663)
<i>Total Revenues</i>	324,000	324,000	313,437	(10,563)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	280,000	280,000	247,763	32,237
Fringe Benefits	50,330	50,330	44,507	5,823
Supplies and Materials	900	900	0	900
Other	2,500	2,500	324	2,176
<i>Total Expenditures</i>	333,730	333,730	292,594	41,136
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,730)	(9,730)	20,843	30,573
Fund Balances (Deficit) at Beginning of Year	129,226	129,226	129,226	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$119,496</u>	<u>\$119,496</u>	<u>\$150,069</u>	<u>\$30,573</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
OCJS Prosecutor Fund
For the Year Ended December 31, 2022

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
LETF - Prosecuting Attorney Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$8,000	\$8,000	\$35,766	\$27,766
<i>Total Revenues</i>	8,000	8,000	35,766	27,766
Expenditures				
<i>Current:</i>				
Public Safety				
Other	10,000	15,000	13,413	1,587
<i>Total Expenditures</i>	10,000	15,000	13,413	1,587
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,000)	(7,000)	22,353	29,353
Fund Balances (Deficit) at Beginning of Year	31,101	31,101	31,101	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$29,101</u>	<u>\$24,101</u>	<u>\$53,454</u>	<u>\$29,353</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
ARRA VAWA Grant Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	2,865	2,865	2,865	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$2,865</u></u>	<u><u>\$2,865</u></u>	<u><u>\$2,865</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Athens County Empowerment Program Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$62,000	\$105,901	\$137,000	\$31,099
<i>Total Revenues</i>	62,000	105,901	137,000	31,099
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	62,000	105,905	105,905	0
<i>Total Expenditures</i>	62,000	105,905	105,905	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(4)	31,095	31,099
Fund Balances (Deficit) at Beginning of Year	4	4	4	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4</u>	<u>\$0</u>	<u>\$31,099</u>	<u>\$31,099</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
JAG Grant Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$10,001	\$10,192	\$10,192	\$0
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	10,001	10,192	10,192	0
Total Public Safety	10,001	10,192	10,192	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	23	23	23	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$23</u>	<u>\$23</u>	<u>\$23</u>	<u>\$0</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
JAG-III 2011 Grant Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	11	11	11	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$11</u></u>	<u><u>\$11</u></u>	<u><u>\$11</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Victims Assistance Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$128,252	\$128,252	\$140,888	\$12,636
Other	0	0	15,031	15,031
<i>Total Revenues</i>	128,252	128,252	155,919	27,667
Expenditures				
<i>Current:</i>				
Human Services				
Salary and Wages	44,622	44,622	40,017	4,605
Fringe Benefits	7,168	7,168	6,441	727
Contractual Services	91,767	100,712	100,709	3
<i>Total Expenditures</i>	143,557	152,502	147,167	5,335
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,305)	(24,250)	8,752	33,002
Other Financing Sources				
Transfers In	15,031	15,031	0	(15,031)
<i>Total Other Financing Sources</i>	15,031	15,031	0	(15,031)
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	(274)	(9,219)	8,752	17,971
Fund Balances (Deficit) at Beginning of Year	27,423	27,423	27,423	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$27,149</u>	<u>\$18,204</u>	<u>\$36,175</u>	<u>\$17,971</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
PIIG - ODRC Grant Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	5	5	5	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$5</u></u>	<u><u>\$5</u></u>	<u><u>\$5</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
JRIG - DRC Grant Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$114,088	\$114,088	\$114,088	\$0
<i>Total Revenues</i>	<u>114,088</u>	<u>114,088</u>	<u>114,088</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	114,088	124,003	124,003	0
<i>Total Expenditures</i>	<u>114,088</u>	<u>124,003</u>	<u>124,003</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(9,915)	(9,915)	0
Fund Balances (Deficit) at Beginning of Year	27,469	27,469	27,469	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$27,469</u>	<u>\$17,554</u>	<u>\$17,554</u>	<u>\$0</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
T-Cap Athens County Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$193,494	\$193,494	\$193,493	(\$1)
Other	0	0	1,975	1,975
<i>Total Revenues</i>	193,494	193,494	195,468	1,974
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	0	0	0	0
Salary and Wages	4,626	5,134	5,020	114
Fringe Benefits	715	793	626	167
Contractual Services	136,153	139,890	137,021	2,869
Other	52,000	52,000	19,057	32,943
<i>Total Expenditures</i>	193,494	197,817	161,724	36,093
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(4,323)	33,744	38,067
Fund Balances (Deficit) at Beginning of Year	194,662	194,662	194,662	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$194,662	\$190,339	\$228,406	\$38,067

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
DRETAC Treasurer Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$70,000	\$70,000	\$70,390	\$390
Other	0	0	11,767	11,767
<i>Total Revenues</i>	70,000	70,000	82,157	12,157
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	47,000	47,000	46,499	501
Fringe Benefits	35,000	35,348	35,138	210
Supplies and Materials	2,000	2,000	0	2,000
Other	12,500	13,983	8,481	5,502
<i>Total Expenditures</i>	96,500	98,331	90,118	8,213
<i>Excess of Revenues Over (Under) Expenditures</i>	(26,500)	(28,331)	(7,961)	20,370
Fund Balances (Deficit) at Beginning of Year	83,102	83,102	83,102	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$56,602</u>	<u>\$54,771</u>	<u>\$75,141</u>	<u>\$20,370</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Treasurer's Prepayment Interest Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Interest	\$0	\$0	\$4,128	4,128
<i>Total Revenues</i>	0	0	4,128	4,128
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	4,128	4,128
Fund Balances (Deficit) at Beginning of Year	12,891	12,891	12,891	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$12,891	\$12,891	\$17,019	\$4,128

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Tax Lien Administration Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$20,000	\$20,000	\$5,700	(\$14,300)
<i>Total Revenues</i>	20,000	20,000	5,700	(14,300)
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Contractual Services	36,000	66,000	46,291	19,709
Supplies and Materials	1,000	1,000	0	1,000
Capital Outlay and Equipment	1,000	1,000	0	1,000
Other	7,000	7,000	175	6,825
<i>Total Expenditures</i>	45,000	75,000	46,466	28,534
<i>Excess of Revenues Over (Under) Expenditures</i>	(25,000)	(55,000)	(40,766)	14,234
Fund Balances (Deficit) at Beginning of Year	92,773	92,773	92,773	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$67,773	\$37,773	\$52,007	\$14,234

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
BCI Fingerprint Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$23,000	\$23,000	\$20,970	(\$2,030)
<i>Total Revenues</i>	23,000	23,000	20,970	(2,030)
Expenditures				
<i>Current:</i>				
Public Safety				
Other	20,000	20,000	16,360	3,640
<i>Total Expenditures</i>	20,000	20,000	16,360	3,640
<i>Excess of Revenues Over (Under) Expenditures</i>	3,000	3,000	4,610	1,610
Fund Balances (Deficit) at Beginning of Year	35,233	35,233	35,233	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$38,233</u>	<u>\$38,233</u>	<u>\$39,843</u>	<u>\$1,610</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Concealed Carry Weapons Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$40,000	\$40,000	\$12,903	(\$27,097)
Other	0	0	1,656	1,656
<i>Total Revenues</i>	40,000	40,000	14,559	(25,441)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	24,000	24,000	19,854	4,146
Fringe Benefits	5,606	5,606	4,965	641
Contractual Services	16,000	16,000	7,484	8,516
Supplies and Materials	1,500	1,500	1,040	460
<i>Total Expenditures</i>	47,106	47,106	33,343	13,763
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,106)	(7,106)	(18,784)	(11,678)
Fund Balances (Deficit) at Beginning of Year	31,644	31,644	31,644	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$24,538</u>	<u>\$24,538</u>	<u>\$12,860</u>	<u>(\$11,678)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff's Grant Project Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$200,000	\$200,000	\$479,723	\$279,723
<i>Total Revenues</i>	200,000	200,000	479,723	279,723
Expenditures				
Public Safety				
Salary and Wages	120,000	220,000	217,254	2,746
Fringe Benefits	24,824	44,374	42,670	1,704
Supplies and Materials	13,000	13,000	4,156	8,844
<i>Total Expenditures</i>	157,824	277,374	264,080	13,294
<i>Excess of Revenues Over (Under) Expenditures</i>	42,176	(77,374)	215,643	293,017
Fund Balances (Deficit) at Beginning of Year	142,413	142,413	142,413	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$184,589	\$65,039	\$358,056	\$293,017

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
D. U. I. Enforcement and Education Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	2,721	2,721	2,721	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$2,721</u></u>	<u><u>\$2,721</u></u>	<u><u>\$2,721</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Project Lifesaver Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Other	\$3,000	\$3,000	\$0	(\$3,000)
<i>Total Revenues</i>	3,000	3,000	0	(3,000)
Expenditures				
<i>Current:</i>				
Public Safety				
Supplies and Materials	1,000	1,000	0	1,000
Capital Outlay and Equipment	1,000	1,000	0	1,000
<i>Total Expenditures</i>	2,000	2,000	0	2,000
<i>Excess of Revenues Over (Under) Expenditures</i>	1,000	1,000	0	(1,000)
Fund Balances (Deficit) at Beginning of Year	8,320	8,320	8,320	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$9,320	\$9,320	\$8,320	(\$1,000)

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Canine Donations Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$0	\$9,400	\$9,400
<i>Total Revenues</i>	0	0	9,400	9,400
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	9,400	9,400
Fund Balances (Deficit) at Beginning of Year	913	913	913	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$913</u>	<u>\$913</u>	<u>\$10,313</u>	<u>\$9,400</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
DUI Grant Fund
For the Year Ended December 31, 2022

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Clean Kids Grant Fund
For the Year Ended December 31, 2022

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
DARE Grant Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$21,870	\$21,870	\$14,936	(\$6,934)
Other	9,000	9,000	5,957	(3,043)
<i>Total Revenues</i>	30,870	30,870	20,893	(9,977)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	21,870	21,870	5,368	16,502
Fringe Benefits	15,134	15,134	8,365	6,769
<i>Total Expenditures</i>	37,004	37,004	13,733	23,271
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,134)	(6,134)	7,160	13,294
Other Financing Sources				
Transfers In	7,500	7,500	7,500	0
<i>Total Other Financing Sources</i>	7,500	7,500	7,500	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	1,366	1,366	14,660	13,294
Fund Balances (Deficit) at Beginning of Year	22,026	22,026	22,026	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$23,392</u>	<u>\$23,392</u>	<u>\$36,686</u>	<u>\$13,294</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Drug Prevention Grant Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	164	164	164	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$164</u></u>	<u><u>\$164</u></u>	<u><u>\$164</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
OCJS - DVDA Sheriff Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$38,070	\$38,070	\$31,471	(\$6,599)
<i>Total Revenues</i>	38,070	38,070	31,471	(6,599)
Expenditures				
<i>Current:</i>				
Public Safety				
Other	38,070	40,570	40,567	3
<i>Total Expenditures</i>	38,070	40,570	40,567	3
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(2,500)	(9,096)	(6,596)
Other Financing Sources				
Transfers In	7,614	7,614	7,614	0
<i>Total Other Financing Sources</i>	7,614	7,614	7,614	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	7,614	5,114	(1,482)	(6,596)
Fund Balances (Deficit) at Beginning of Year	36,000	36,000	36,000	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$43,614</u>	<u>\$41,114</u>	<u>\$34,518</u>	<u>(\$6,596)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Environmental Deputy
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$2,000	\$2,000	\$0	(\$2,000)
Intergovernmental	15,000	15,000	6,481	(8,519)
Other	5,000	5,000	0	(5,000)
<i>Total Revenues</i>	22,000	22,000	6,481	(15,519)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	26,895	64,625	62,998	1,627
Fringe Benefits	34,401	41,486	40,754	732
Supplies and Materials	1,400	1,400	673	727
Other	8,000	8,000	2,375	5,625
<i>Total Expenditures</i>	70,696	115,511	106,800	8,711
<i>Excess of Revenues Over (Under) Expenditures</i>	(48,696)	(93,511)	(100,319)	(6,808)
Other Financing Sources				
Transfers In	57,620	57,620	60,651	3,031
<i>Total Other Financing Sources</i>	57,620	57,620	60,651	3,031
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	8,924	(35,891)	(39,668)	(3,777)
Fund Balances (Deficit) at Beginning of Year	41,463	41,463	41,463	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$50,387</u>	<u>\$5,572</u>	<u>\$1,795</u>	<u>(\$3,777)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Arson Registry Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Licenses and Permits	\$0	\$0	\$50	\$50
<i>Total Revenues</i>	0	0	50	50
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	50	50
Fund Balances (Deficit) at Beginning of Year	325	325	325	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$325	\$325	\$375	\$50

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Seniors & Law Enforcement Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$50	\$50	\$76	\$26
<i>Total Revenues</i>	50	50	76	26
Expenditures				
<i>Current:</i>				
Public Safety				
Other	100	100	0	100
<i>Total Expenditures</i>	100	100	0	100
<i>Excess of Revenues Over (Under) Expenditures</i>	(50)	(50)	76	126
Fund Balances (Deficit) at Beginning of Year	286	286	286	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$236</u>	<u>\$236</u>	<u>\$362</u>	<u>\$126</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Interdiction Grant Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$6,670	\$6,670	\$5,097	(\$1,573)
<i>Total Revenues</i>	6,670	6,670	5,097	(1,573)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	6,670	6,670	4,274	2,396
Fringe Benefits	1,380	1,380	908	472
<i>Total Expenditures</i>	8,050	8,050	5,182	2,868
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,380)	(1,380)	(85)	1,295
Fund Balances (Deficit) at Beginning of Year	3,572	3,572	3,572	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$2,192	\$2,192	\$3,487	\$1,295

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
OPTT Grant Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$13,500	\$13,500
<i>Total Revenues</i>	0	0	13,500	13,500
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	12,000	12,000	5,148	6,852
Fringe Benefits	2,389	2,389	1,125	1,264
Supplies and Materials	500	500	425	75
Other	6,200	6,200	5,035	1,165
<i>Total Expenditures</i>	21,089	21,089	11,733	9,356
<i>Excess of Revenues Over (Under) Expenditures</i>	(21,089)	(21,089)	1,767	22,856
Fund Balances (Deficit) at Beginning of Year	21,828	21,828	21,828	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$739	\$739	\$23,595	\$22,856

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Common Pleas Computer Legal Research Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$5,000	\$5,000	\$3,861	(\$1,139)
<i>Total Revenues</i>	5,000	5,000	3,861	(1,139)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	4,100	4,100	0	4,100
<i>Total Expenditures</i>	4,100	4,100	0	4,100
<i>Excess of Revenues Over (Under) Expenditures</i>	900	900	3,861	2,961
Fund Balances (Deficit) at Beginning of Year	15,853	15,853	15,853	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$16,753</u>	<u>\$16,753</u>	<u>\$19,714</u>	<u>\$2,961</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Special Projects Common Pleas Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$14,850	\$14,850	\$14,644	(\$206)
Other	0	0	7,500	7,500
<i>Total Revenues</i>	14,850	14,850	22,144	7,294
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	18,375	18,375	18,091	284
Fringe Benefits	2,949	2,949	2,893	56
<i>Total Expenditures</i>	21,324	21,324	20,984	340
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,474)	(6,474)	1,160	7,634
Other Financing Sources				
Transfers In	5,000	5,000	0	(5,000)
<i>Total Other Financing Sources</i>	5,000	5,000	0	(5,000)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(1,474)	(1,474)	1,160	2,634
Fund Balances (Deficit) at Beginning of Year	1,493	1,493	1,493	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$19	\$19	\$2,653	\$2,634

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Common Pleas Monitoring Service Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$4,000	\$4,000	\$0	(\$4,000)
<i>Total Revenues</i>	4,000	4,000	0	(4,000)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	4,000	4,000	0	4,000
<i>Total Expenditures</i>	4,000	4,000	0	4,000
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	12,020	12,020	12,020	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$12,020</u>	<u>\$12,020</u>	<u>\$12,020</u>	<u>\$0</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Special Projects - Mediation Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$5,000	\$5,000	\$4,858	(\$142)
<i>Total Revenues</i>	5,000	5,000	4,858	(142)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	5,000	5,000	2,675	2,325
<i>Total Expenditures</i>	5,000	5,000	2,675	2,325
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	2,183	2,183
Fund Balances (Deficit) at Beginning of Year	38,507	38,507	38,507	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$38,507</u>	<u>\$38,507</u>	<u>\$40,690</u>	<u>\$2,183</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Psychological Evaluation Grant Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$15,000	\$15,000	\$22,375	\$7,375
<i>Total Revenues</i>	15,000	15,000	22,375	7,375
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	5,000	12,500	11,665	835
Total Judicial	5,000	12,500	11,665	835
<i>Total Expenditures</i>	5,000	12,500	11,665	835
<i>Excess of Revenues Over (Under) Expenditures</i>	10,000	2,500	10,710	8,210
Fund Balances (Deficit) at Beginning of Year	37,675	37,675	37,675	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$47,675	\$40,175	\$48,385	\$8,210

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
PSI Grant - Common Pleas Court Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$40,850	\$40,850	\$40,850	\$0
<i>Total Revenues</i>	40,850	40,850	40,850	0
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	7,903	7,903	7,903	0
Fringe Benefits	1,391	1,759	1,752	7
Contractual Services	29,950	29,950	29,950	0
Supplies and Materials	366	366	85	281
Other	1,200	1,206	1,206	0
<i>Total Expenditures</i>	40,810	41,184	40,896	288
<i>Excess of Revenues Over (Under) Expenditures</i>	40	(334)	(46)	288
Other Financing Sources (Uses):				
Advances In	10,000	10,000	10,000	0
Advances Out	(10,000)	(10,000)	(10,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	40	(334)	(46)	288
Fund Balances (Deficit) at Beginning of Year	722	722	722	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$762	\$388	\$676	\$288

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Veterans Court Special Project Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$250	\$250	\$1,063	\$813
<i>Total Revenues</i>	250	250	1,063	813
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	250	250	41	209
<i>Total Expenditures</i>	250	250	41	209
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	1,022	1,022
Fund Balances (Deficit) at Beginning of Year	5,049	5,049	5,049	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,049</u>	<u>\$5,049</u>	<u>\$6,071</u>	<u>\$1,022</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Veterans Court Sp Docket Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$40,000	\$40,000	\$25,500	(\$14,500)
<i>Total Revenues</i>	40,000	40,000	25,500	(14,500)
Expenditures				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	40,000	60,000	40,735	19,265
<i>Total Expenditures</i>	40,000	60,000	40,735	19,265
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(20,000)	(15,235)	4,765
Fund Balances (Deficit) at Beginning of Year	40,000	40,000	40,000	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$24,765</u>	<u>\$4,765</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Technology Grant Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$34,882	\$34,882	\$0	(\$34,882)
<i>Total Revenues</i>	34,882	34,882	0	(34,882)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	34,882	34,882	34,564	318
<i>Total Expenditures</i>	34,882	34,882	34,564	318
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(34,564)	(34,564)
Fund Balances (Deficit) at Beginning of Year	34,882	34,882	34,882	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$34,882</u>	<u>\$34,882</u>	<u>\$318</u>	<u>(\$34,564)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Technology Grant 2022
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$10,000	\$10,000	\$0
<i>Total Revenues</i>	0	10,000	10,000	0
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	0	10,000	2,710	7,290
<i>Total Expenditures</i>	0	10,000	2,710	7,290
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	7,290	7,290
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$7,290</u>	<u>\$7,290</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Advance GAL Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$150,000	\$150,000	\$0
<i>Total Revenues</i>	0	150,000	150,000	0
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	0	150,000	2,375	147,625
<i>Total Expenditures</i>	0	150,000	2,375	147,625
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	147,625	147,625
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$147,625</u>	<u>\$147,625</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Indigent Guardianship Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$7,000	\$7,000	\$8,093	\$1,093
<i>Total Revenues</i>	7,000	7,000	8,093	1,093
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	1,000	2,000	950	1,050
Fringe Benefits	39	64	52	12
Other	15,886	14,861	12,684	2,177
<i>Total Expenditures</i>	16,925	16,925	13,686	3,239
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,925)	(9,925)	(5,593)	4,332
Fund Balances (Deficit) at Beginning of Year	9,925	9,925	9,925	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$4,332	\$4,332

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Marriage License Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$5,150	\$5,150	\$5,456	\$306
Licenses and Permits	6,000	6,000	4,675	(1,325)
<i>Total Revenues</i>	11,150	11,150	10,131	(1,019)
Expenditures				
<i>Current:</i>				
Health				
Other	0	13,000	10,454	2,546
<i>Total Expenditures</i>	0	13,000	10,454	2,546
<i>Excess of Revenues Over (Under) Expenditures</i>	11,150	(1,850)	(323)	1,527
Fund Balances (Deficit) at Beginning of Year	4,138	4,138	4,138	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$15,288</u>	<u>\$2,288</u>	<u>\$3,815</u>	<u>\$1,527</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Probate/Juvenile Computerization Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$14,000	\$14,000	\$11,817	(\$2,183)
<i>Total Revenues</i>	14,000	14,000	11,817	(2,183)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	15,000	15,000	9,140	5,860
<i>Total Expenditures</i>	15,000	15,000	9,140	5,860
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,000)	(1,000)	2,677	3,677
Fund Balances (Deficit) at Beginning of Year	18,654	18,654	18,654	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$17,654</u>	<u>\$17,654</u>	<u>\$21,331</u>	<u>\$3,677</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Probate/Juvenile Computer Legal Research Fund
For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$5,000	\$5,000	\$3,578	(\$1,422)
<i>Total Revenues</i>	5,000	5,000	3,578	(1,422)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	7,000	7,000	5,436	1,564
<i>Total Expenditures</i>	7,000	7,000	5,436	1,564
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,000)	(2,000)	(1,858)	142
Fund Balances (Deficit) at Beginning of Year	5,256	5,256	5,256	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,256</u>	<u>\$3,256</u>	<u>\$3,398</u>	<u>\$142</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Probate Court Projects Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$9,000	\$9,000	\$9,375	\$375
<i>Total Revenues</i>	9,000	9,000	9,375	375
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	30,000	30,000	0	30,000
<i>Total Expenditures</i>	30,000	30,000	0	30,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(21,000)	(21,000)	9,375	30,375
Fund Balances (Deficit) at Beginning of Year	98,450	98,450	98,450	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$77,450</u>	<u>\$77,450</u>	<u>\$107,825</u>	<u>\$30,375</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile Drivers Interlock and Alcohol Monitoring Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	3,000	3,000	0	3,000
<i>Total Expenditures</i>	3,000	3,000	0	3,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,000)	(3,000)	0	3,000
Fund Balances (Deficit) at Beginning of Year	3,295	3,295	3,295	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$295</u>	<u>\$295</u>	<u>\$3,295</u>	<u>\$3,000</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile Tobacco Intervention Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	19,849	19,849	0	19,849
<i>Total Expenditures</i>	19,849	19,849	0	19,849
<i>Excess of Revenues Over (Under) Expenditures</i>	(19,849)	(19,849)	0	19,849
Fund Balances (Deficit) at Beginning of Year	19,849	19,849	19,849	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$19,849</u>	<u>\$19,849</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$0	\$0	\$115	\$115
<i>Total Revenues</i>	0	0	115	115
Expenditures				
<i>Current:</i>				
Public Safety				
Other	4,000	4,000	0	4,000
<i>Total Expenditures</i>	4,000	4,000	0	4,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,000)	(4,000)	115	4,115
Fund Balances (Deficit) at Beginning of Year	4,856	4,856	4,856	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$856</u>	<u>\$856</u>	<u>\$4,971</u>	<u>\$4,115</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Probate Court Mental Illness Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$35,000	\$35,000	\$21,865	(\$13,135)
<i>Total Revenues</i>	35,000	35,000	21,865	(13,135)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	30,000	30,000	16,675	13,325
Fringe Benefits	2,787	2,787	1,665	1,122
Other	30,000	30,000	975	29,025
<i>Total Expenditures</i>	62,787	62,787	19,315	43,472
<i>Excess of Revenues Over (Under) Expenditures</i>	(27,787)	(27,787)	2,550	30,337
Fund Balances (Deficit) at Beginning of Year	40,262	40,262	40,262	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$12,475	\$12,475	\$42,812	\$30,337

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile Court Projects Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$12,000	\$12,000	\$12,812	\$812
<i>Total Revenues</i>	12,000	12,000	12,812	812
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	4,000	4,000	0	4,000
Other	55,000	55,000	0	55,000
<i>Total Expenditures</i>	59,000	59,000	0	59,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(47,000)	(47,000)	12,812	59,812
Fund Balances (Deficit) at Beginning of Year	143,164	143,164	143,164	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$96,164</u>	<u>\$96,164</u>	<u>\$155,976</u>	<u>\$59,812</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Youth Services Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$211,003	\$211,003	\$184,844	(\$26,159)
<i>Total Revenues</i>	211,003	211,003	184,844	(26,159)
Expenditures				
<i>Current:</i>				
Human Services				
Salary and Wages	93,148	93,148	83,603	9,545
Fringe Benefits	42,958	42,958	23,552	19,406
Contractual Services	5,520	5,520	1,440	4,080
Supplies and Materials	2,024	2,024	541	1,483
Capital Outlay and Equipment	3,600	3,600	2,276	1,324
Other	4,000	4,000	2,558	1,442
<i>Total Expenditures</i>	151,250	151,250	113,970	37,280
<i>Excess of Revenues Over (Under) Expenditures</i>	59,753	59,753	70,874	11,121
Fund Balances (Deficit) at Beginning of Year	140,685	140,685	140,685	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$200,438	\$200,438	\$211,559	\$11,121

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile VOCA Grant Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$106,277	\$106,277	\$59,315	(\$46,962)
<i>Total Revenues</i>	106,277	106,277	59,315	(46,962)
Expenditures				
<i>Current:</i>				
Human Services				
Salary and Wages	61,646	61,646	52,242	9,404
Fringe Benefits	10,161	10,161	8,660	1,501
Other	2,000	2,000	2,000	0
<i>Total Expenditures</i>	73,807	73,807	62,902	10,905
<i>Excess of Revenues Over (Under) Expenditures</i>	32,470	32,470	(3,587)	(36,057)
Fund Balances (Deficit) at Beginning of Year	46,512	46,512	46,512	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$78,982	\$78,982	\$42,925	(\$36,057)

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Common Pleas Computerization Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$37,000	\$37,000	\$33,730	(\$3,270)
<i>Total Revenues</i>	37,000	37,000	33,730	(3,270)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Capital Outlay and Equipment	40,000	40,000	38,840	1,160
<i>Total Expenditures</i>	40,000	40,000	38,840	1,160
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,000)	(3,000)	(5,110)	(2,110)
Fund Balances (Deficit) at Beginning of Year	45,588	45,588	45,588	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$42,588</u>	<u>\$42,588</u>	<u>\$40,478</u>	<u>(\$2,110)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Law Library Resources Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$50	\$50	\$0	(\$50)
Fines and Forfeitures	62,450	62,450	53,833	(8,617)
<i>Total Revenues</i>	62,500	62,500	53,833	(8,667)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	18,436	18,436	18,432	4
Fringe Benefits	2,960	2,960	2,959	1
Contractual Services	1,000	7,000	2,404	4,596
Capital Outlay and Equipment	1,000	1,000	0	1,000
Other	52,111	52,111	47,523	4,588
<i>Total Expenditures</i>	75,507	81,507	71,318	10,189
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,007)	(19,007)	(17,485)	1,522
Other Financing Sources				
Transfers In	15,000	15,000	15,000	0
<i>Total Other Financing Sources</i>	15,000	15,000	15,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	1,993	(4,007)	(2,485)	1,522
Fund Balances (Deficit) at Beginning of Year	39,549	39,549	39,549	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$41,542</u>	<u>\$35,542</u>	<u>\$37,064</u>	<u>\$1,522</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
CDBG Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$856,656	\$4,534,046	\$1,453,181	(\$3,080,865)
<i>Total Revenues</i>	856,656	4,534,046	1,453,181	(3,080,865)
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	771,656	4,465,641	1,379,954	3,085,687
Other	85,000	85,000	85,000	0
<i>Total Expenditures</i>	856,656	4,550,641	1,464,954	3,085,687
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(16,595)	(11,773)	4,822
Fund Balances (Deficit) at Beginning of Year	49,481	49,481	49,481	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$49,481</u>	<u>\$32,886</u>	<u>\$37,708</u>	<u>\$4,822</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
FEMA Grant Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	105,552	105,552	105,552	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$105,552</u></u>	<u><u>\$105,552</u></u>	<u><u>\$105,552</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Emergency Management Agency Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		Actual	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$72,457	\$115,883	\$120,883	\$5,000
Other	7,000	7,000	520	(6,480)
<i>Total Revenues</i>	79,457	122,883	121,403	(1,480)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	90,000	89,370	88,736	634
Fringe Benefits	41,906	15,526	14,430	1,096
Supplies and Materials	3,500	3,500	3,039	461
Capital Outlay and Equipment	200	200	187	13
Other	19,408	89,844	86,272	3,572
<i>Total Expenditures</i>	155,014	198,440	192,664	5,776
<i>Excess of Revenues Over (Under) Expenditures</i>	(75,557)	(75,557)	(71,261)	4,296
Other Financing Sources				
Transfers In	75,000	75,000	76,674	1,674
<i>Total Other Financing Sources</i>	75,000	75,000	76,674	1,674
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(557)	(557)	5,413	5,970
Fund Balances (Deficit) at Beginning of Year	1,501	1,501	1,501	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$944</u>	<u>\$944</u>	<u>\$6,914</u>	<u>\$5,970</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Local Emergency Planning Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$14,000	\$14,000	\$14,254	\$254
<i>Total Revenues</i>	14,000	14,000	14,254	254
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	3,500	3,500	0	3,500
Supplies and Materials	2,500	2,500	725	1,775
Other	8,000	18,508	15,885	2,623
<i>Total Expenditures</i>	14,000	24,508	16,610	7,898
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	(10,508)	(2,356)	8,152
Fund Balances (Deficit) at Beginning of Year	12,457	12,457	12,457	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$12,457</u>	<u>\$1,949</u>	<u>\$10,101</u>	<u>\$8,152</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
HMEP Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$5,440	\$5,440	\$3,424	(\$2,016)
<i>Total Revenues</i>	5,440	5,440	3,424	(2,016)
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	5,440	5,440	3,424	(2,016)
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,440</u>	<u>\$5,440</u>	<u>\$3,424</u>	<u>(\$2,016)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Child Support Enforcement Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		Actual	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,558,587	\$2,058,587	\$1,741,182	(\$317,405)
Charges for Services	315,000	315,000	466,480	151,480
<i>Total Revenues</i>	1,873,587	2,373,587	2,207,662	(165,925)
Expenditures				
Human Services				
Salary and Wages	694,575	694,575	594,621	99,954
Fringe Benefits	512,726	512,726	467,073	45,653
Contractual Services	850,000	1,350,000	1,220,007	129,993
Other	43,500	43,500	20,956	22,544
<i>Total Expenditures</i>	2,100,801	2,600,801	2,302,657	596,288
<i>Excess of Revenues Over (Under) Expenditures</i>	(227,214)	(227,214)	(94,995)	430,363
Other Financing Sources				
Transfers In	229,000	229,000	229,000	0
<i>Total Other Financing Sources</i>	229,000	229,000	229,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	1,786	1,786	134,005	132,219
Fund Balances (Deficit) at Beginning of Year	152,833	152,833	152,833	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$154,619</u>	<u>\$154,619</u>	<u>\$286,838</u>	<u>\$132,219</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
WIA Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$710,000	\$866,000	\$897,673	\$31,673
<i>Total Revenues</i>	710,000	866,000	897,673	31,673
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	710,000	1,112,584	924,240	188,344
<i>Total Expenditures</i>	710,000	1,112,584	924,240	188,344
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(246,584)	(26,567)	220,017
Fund Balances (Deficit) at Beginning of Year	246,584	246,584	246,584	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$246,584	\$0	\$220,017	\$220,017

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
CCMEP WIOA Youth Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$490,000	\$930,000	\$871,176	(\$58,824)
<i>Total Revenues</i>	490,000	930,000	871,176	(58,824)
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	490,000	963,684	844,197	119,487
<i>Total Expenditures</i>	490,000	963,684	844,197	119,487
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(33,684)	26,979	60,663
Fund Balances (Deficit) at Beginning of Year	33,684	33,684	33,684	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$33,684</u>	<u>\$0</u>	<u>\$60,663</u>	<u>\$60,663</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
911 Emergency Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		Actual	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Sales Taxes	\$3,274,300	\$3,274,300	\$4,101,516	\$827,216
Intergovernmental	95,700	95,700	0	(95,700)
Other	242,000	242,000	223,413	(18,587)
<i>Total Revenues</i>	<u>3,612,000</u>	<u>3,612,000</u>	<u>4,324,929</u>	<u>712,929</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	1,045,000	1,045,000	976,732	68,268
Fringe Benefits	481,651	481,651	459,925	21,726
Contractual Services	232,000	232,000	194,191	37,809
Supplies and Materials	20,000	20,000	4,556	15,444
Capital Outlay and Equipment	738,644	738,644	316,209	422,435
Other	127,000	127,000	102,383	24,617
<i>Total Expenditures</i>	<u>2,644,295</u>	<u>2,644,295</u>	<u>2,053,996</u>	<u>590,299</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	967,705	967,705	2,270,933	1,303,228
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	94,313	94,313
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>94,313</u>	<u>94,313</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	967,705	967,705	2,365,246	1,397,541
Fund Balances (Deficit) at Beginning of Year	3,362,063	3,362,063	3,362,063	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$4,329,768</u></u>	<u><u>\$4,329,768</u></u>	<u><u>\$5,727,309</u></u>	<u><u>\$1,397,541</u></u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
911 Government Assistance Fund
For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$105,000	\$105,000	\$113,680	\$8,680
<i>Total Revenues</i>	105,000	105,000	113,680	8,680
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	105,000	105,000	113,680	8,680
Other Financing Uses				
Transfers Out	(180,000)	(180,000)	(94,313)	85,687
<i>Total Other Financing Uses</i>	(180,000)	(180,000)	(94,313)	85,687
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(75,000)	(75,000)	19,367	94,367
Fund Balances (Deficit) at Beginning of Year	163,661	163,661	163,661	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$88,661</u>	<u>\$88,661</u>	<u>\$183,028</u>	<u>\$94,367</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
T.B. Hospital Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$131,609	\$131,609	\$136,396	\$4,787
Intergovernmental	10,630	10,630	10,516	(114)
<i>Total Revenues</i>	142,239	142,239	146,912	4,673
Expenditures				
<i>Current:</i>				
Health				
Contractual Services	1,160,250	1,160,250	99,027	1,061,223
Capital Outlay	184	184	184	0
Other	56,381	56,381	19,837	36,544
<i>Total Expenditures</i>	1,216,815	1,216,815	119,048	1,097,767
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,074,576)	(1,074,576)	27,864	1,102,440
Fund Balances (Deficit) at Beginning of Year	1,360,552	1,360,552	1,360,552	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$285,976</u>	<u>\$285,976</u>	<u>\$1,388,416</u>	<u>\$1,102,440</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Emergency Relief and Cleanup Grant Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	3,657	3,657	3,657	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$3,657</u></u>	<u><u>\$3,657</u></u>	<u><u>\$3,657</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Recorder Equipment Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$25,000	\$25,000	\$24,488	(\$512)
<i>Total Revenues</i>	25,000	25,000	24,488	(512)
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	50,000	50,000	7,317	42,683
<i>Total Expenditures</i>	50,000	50,000	7,317	42,683
<i>Excess of Revenues Over (Under) Expenditures</i>	(25,000)	(25,000)	17,171	42,171
Fund Balances (Deficit) at Beginning of Year	310,006	310,006	310,006	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$285,006</u>	<u>\$285,006</u>	<u>\$327,177</u>	<u>\$42,171</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Title Administration Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$350,000	\$350,000	\$376,816	\$26,816
Interest	95	95	140	45
Other	0	0	31	31
<i>Total Revenues</i>	350,095	350,095	376,987	26,892
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	150,000	150,000	140,054	9,946
Fringe Benefits	134,155	134,155	91,167	42,988
Contractual Services	30,000	30,000	27,546	2,454
Supplies and Materials	25,000	25,000	16,267	8,733
Capital Outlay and Equipment	700	700	687	13
Other	12,500	12,500	10,866	1,634
<i>Total Expenditures</i>	352,355	352,355	286,587	65,768
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,260)	(2,260)	90,400	92,660
Other Financing Sources				
Transfers In	0	0	58,528	58,528
<i>Total Other Financing Sources</i>	0	0	58,528	58,528
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(2,260)	(2,260)	148,928	151,188
Fund Balances (Deficit) at Beginning of Year	344,499	344,499	344,499	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$342,239	\$342,239	\$493,427	\$151,188

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Unclaimed Monies Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Other	\$3,000	\$3,000	\$26,023	\$23,023
<i>Total Revenues</i>	3,000	3,000	26,023	23,023
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	32,500	174,875	43,047	131,828
<i>Total Expenditures</i>	32,500	174,875	43,047	131,828
<i>Excess of Revenues Over (Under) Expenditures</i>	(29,500)	(171,875)	(17,024)	154,851
Fund Balances (Deficit) at Beginning of Year	171,875	171,875	171,875	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$142,375	\$0	\$154,851	\$154,851

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Beacon Reserve Balance Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	3,913,718	3,913,718	3,913,718	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$3,913,718</u></u>	<u><u>\$3,913,718</u></u>	<u><u>\$3,913,718</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Jail Bond Retirement Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,057	4,057	4,057	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$4,057</u></u>	<u><u>\$4,057</u></u>	<u><u>\$4,057</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
691 Landfill Loan Retirement Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	1,047	1,047	1,047	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$1,047</u></u>	<u><u>\$1,047</u></u>	<u><u>\$1,047</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Beacon Bond Retirement Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$35	\$35
<i>Total Revenues</i>	0	0	35	35
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	35	35
Fund Balances (Deficit) at Beginning of Year	2,782	2,782	2,782	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,782</u>	<u>\$2,782</u>	<u>\$2,817</u>	<u>\$35</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Building Renovations Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Debt Service:</i>				
Other	720	720	442	278
Principal Retirement	58,000	58,000	58,000	0
Interest & Fiscal Charges	9,337	9,337	9,337	0
<i>Total Expenditures</i>	68,057	68,057	67,779	278
<i>Excess of Revenues Over (Under) Expenditures</i>	(68,057)	(68,057)	(67,779)	278
Other Financing Sources				
Transfers In	68,057	68,057	67,779	(278)
<i>Total Other Financing Sources</i>	68,057	68,057	67,779	(278)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
EMA Truck Bond Retirement Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	140	140	140	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$140</u></u>	<u><u>\$140</u></u>	<u><u>\$140</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
JFS Building Bond Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Debt Services</i>				
Princippal Retirement	138,277	141,881	141,881	0
Interest & Fiscal Charges	31,363	27,759	27,759	0
<i>Total Expenditures</i>	<u>169,640</u>	<u>169,640</u>	<u>169,640</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(169,640)	(169,640)	(169,640)	0
Other Financing Sources				
Transfers In	169,640	169,640	169,640	0
<i>Total Other Financing Sources</i>	<u>169,640</u>	<u>169,640</u>	<u>169,640</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Engineer Equipment Bond Retirement Fund
For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Debt Services</i>				
Principal Retirement	225,729	225,620	225,620	0
Interest & Fiscal Charges	40,191	40,300	40,300	0
<i>Total Expenditures</i>	<u>265,920</u>	<u>265,920</u>	<u>265,920</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(265,920)	(265,920)	(265,920)	0
Other Financing Sources				
Transfers In	<u>265,920</u>	<u>265,920</u>	<u>265,920</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>265,920</u>	<u>265,920</u>	<u>265,920</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Plains Water Assessment Bond Retirement Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$3	\$3
<i>Total Revenues</i>	0	0	3	3
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	3	3
Fund Balances (Deficit) at Beginning of Year	218	218	218	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$218</u>	<u>\$218</u>	<u>\$221</u>	<u>\$3</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Plains Sewer Assessment Bond Retirement Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$8	\$8
<i>Total Revenues</i>	0	0	8	8
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	8	8
Fund Balances (Deficit) at Beginning of Year	612	612	612	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$612</u>	<u>\$612</u>	<u>\$620</u>	<u>\$8</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
County Home Improvement Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	809	809	809	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$809</u></u>	<u><u>\$809</u></u>	<u><u>\$809</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Dog Shelter Construction Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	492	492	492	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$492</u></u>	<u><u>\$492</u></u>	<u><u>\$492</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Athens City-County Health Renovations Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Debt Service:</i>				
Principal Retirement	47,000	47,000	47,000	0
Interest and Fiscal Charges	7,937	7,937	7,937	0
<i>Total Expenditures</i>	54,937	54,937	54,937	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(54,937)	(54,937)	(54,937)	0
Other Financing Sources				
Transfers In	54,937	54,937	56,000	1,063
<i>Total Other Financing Sources</i>	54,937	54,937	56,000	1,063
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	1,063	1,063
Fund Balances (Deficit) at Beginning of Year	2,510	2,510	2,510	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$2,510	\$2,510	\$3,573	\$1,063

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Capital Projects Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$140,624	\$140,624	\$175,277	\$34,653
<i>Total Revenues</i>	140,624	140,624	175,277	34,653
Expenditures				
<i>Current:</i>				
Capital Outlay and Equipment	140,624	140,624	140,624	0
<i>Total Expenditures</i>	140,624	140,624	140,624	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	34,653	34,653
Fund Balances (Deficit) at Beginning of Year	1,186	1,186	1,186	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,186</u>	<u>\$1,186</u>	<u>\$35,839</u>	<u>\$34,653</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Beacon Capital Improvement Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final Budget		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Capital Outlay</i>				
Capital Outlay and Equipment	250,000	250,000	98,612	151,388
<i>Total Expenditures</i>	250,000	250,000	98,612	151,388
<i>Excess of Revenues Over (Under) Expenditures</i>	(250,000)	(250,000)	(98,612)	151,388
Other Financing Sources				
Transfers In	0	0	1,000,000	1,000,000
<i>Total Other Financing Sources</i>	0	0	1,000,000	1,000,000
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(250,000)	(250,000)	901,388	1,151,388
Fund Balances (Deficit) at Beginning of Year	548,786	548,786	548,786	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$298,786</u>	<u>\$298,786</u>	<u>\$1,450,174</u>	<u>\$1,151,388</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
County Capital Improvement Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$0	\$0	\$127,875	\$127,875
Other	0	0	12,957	12,957
<i>Total Revenues</i>	0	0	140,832	140,832
Expenditures				
<i>Debt Services</i>				
Prinicpal Retirement	157,773	157,773	0	157,773
Interest & Fiscal Charges	17,060	17,060	12,957	4,103
<i>Total Expenditures</i>	174,833	174,833	12,957	161,876
<i>Excess of Revenues Over (Under) Expenditures</i>	(174,833)	(174,833)	127,875	302,708
Other Financing Sources (Uses):				
Advances Out	0	(498,362)	(498,362)	0
Transfers In	174,833	174,833	0	(174,833)
Advances In	0	1,091,269	1,091,269	0
<i>Total Other Financing Sources (Uses)</i>	174,833	767,740	592,907	(174,833)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	592,907	720,782	127,875
Fund Balances (Deficit) at Beginning of Year	130,000	130,000	130,000	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$130,000</u>	<u>\$722,907</u>	<u>\$850,782</u>	<u>\$127,875</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Athens High School and The Plains Bike Path Connector
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,500,000	\$1,500,000	\$0	(\$1,500,000)
<i>Total Revenues</i>	1,500,000	1,500,000	0	(1,500,000)
Expenditures				
<i>Capital Outlay</i>				
Capital Outlay and Equipment	1,575,000	1,615,000	21,825	1,593,175
<i>Total Expenditures</i>	1,575,000	1,615,000	21,825	1,593,175
<i>Excess of Revenues Over (Under) Expenditures</i>	(75,000)	(115,000)	(21,825)	93,175
Other Financing Sources:				
Advances In	75,000	75,000	0	(75,000)
Transfers In	0	40,000	40,000	0
<i>Total Other Financing Sources</i>	75,000	115,000	40,000	(75,000)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	18,175	18,175
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$18,175

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
CR24A Bikeway ODNR Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	92,524	92,524	92,524	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$92,524</u></u>	<u><u>\$92,524</u></u>	<u><u>\$92,524</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Cr24a Bikeway ODOT Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	100	100	100	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$100</u></u>	<u><u>\$100</u></u>	<u><u>\$100</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Chauncey Bikeway Spur Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at Beginning of Year	313	313	313	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$313</u></u>	<u><u>\$313</u></u>	<u><u>\$313</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
County Capital Improvement Projects Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,198	4,198	4,198	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$4,198</u></u>	<u><u>\$4,198</u></u>	<u><u>\$4,198</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Chauncey Bike Route Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$262,000	\$262,000	\$0	(\$262,000)
Other	12,458	13,585	13,585	0
<i>Total Revenues</i>	274,458	275,585	13,585	(262,000)
Expenditures				
<i>Current:</i>				
Capital Outlay				
Contractual Services	274,459	277,835	15,785	262,050
<i>Total Expenditures</i>	274,459	277,835	15,785	262,050
<i>Excess of Revenues Over (Under) Expenditures</i>	(1)	(2,250)	(2,200)	50
Other Financing Sources (Uses):				
Advances In	0	0	0	0
Advances Out	0	0	0	0
Transfers In	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(1)	(2,250)	(2,200)	50
Fund Balances (Deficit) at Beginning of Year	2,250	2,250	2,250	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,249</u>	<u>\$0</u>	<u>\$50</u>	<u>\$50</u>

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Proprietary Funds

Nonmajor Enterprise Funds

Plains Water Revenue

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

Buchtel Water Revenue

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

Buchtel Sewer Revenue

To account for sewer services provided to individuals of the Buchtel Sewer District and the retirement of a general obligation bond and a revenue anticipation bond. The costs of providing the sewer services are financed primarily through user charges. Sewer revenues will be used to retire the bonds.

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

Employee Benefits Trust

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

Dental Self-Insurance

To account for funds held to pay for dental insurance for County employees.

JFS Self-Insurance

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

Athens County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2022

	Plains Water Revenue	Buchtel Water Revenue	Buchtel Sewer Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
Assets:						
<i>Current Assets:</i>						
Cash and Cash Equivalents	\$440,537	\$3,115	\$694	\$62	\$180	\$444,588
Cash and Cash Equivalents in Segregated Accounts	69,355	0	0	0	0	69,355
<i>Receivables:</i>						
Accounts	72,490	0	0	0	0	72,490
Prepaid Items	7,734	0	0	0	0	7,734
<i>Total Current Assets</i>	<u>590,116</u>	<u>3,115</u>	<u>694</u>	<u>62</u>	<u>180</u>	<u>594,167</u>
<i>Noncurrent Assets:</i>						
Net OPEB Asset	30,146	0	0	0	0	30,146
Nondepreciable Capital Assets	22,241	0	0	0	0	22,241
Depreciable Capital Assets, Net	269,851	0	0	0	0	269,851
<i>Total Noncurrent Assets</i>	<u>322,238</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>322,238</u>
<i>Total Assets</i>	<u>912,354</u>	<u>3,115</u>	<u>694</u>	<u>62</u>	<u>180</u>	<u>916,405</u>
Deferred Outflows of Resources	<u>30,027</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,027</u>
Liabilities						
<i>Current Liabilities</i>						
Accounts Payable	1,055	0	0	0	0	1,055
Accrued Wages and Benefits	4,700	0	0	0	0	4,700
Compensated Absences Payable	9,339	0	0	0	0	9,339
Intergovernmental Payable	658	0	0	0	0	658
<i>Total Current Liabilities</i>	<u>15,752</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,752</u>
<i>Long-Term Liabilities</i>						
Net Pension Liability	86,625	0	0	0	0	86,625
<i>Total Long-Term Liabilities</i>	<u>86,625</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>86,625</u>
<i>Total Liabilities</i>	<u>102,377</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>102,377</u>
Deferred Inflows of Resources	<u>150,336</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>150,336</u>
Net Position						
Net Investment in Capital Assets	292,092	0	0	0	0	292,092
Unrestricted	397,576	3,115	694	62	180	401,627
<i>Total Net Position</i>	<u>\$689,668</u>	<u>\$3,115</u>	<u>\$694</u>	<u>\$62</u>	<u>\$180</u>	<u>\$693,719</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2022

	Plains Water Revenue	Buchtel Water Revenue	Buchtel Sewer Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
Operating Revenues						
Charges for Services	\$806,642	\$0	\$0	\$0	\$0	\$806,642
Other Revenues	10,662	0	0	0	0	10,662
<i>Total Operating Revenues</i>	<u>817,304</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>817,304</u>
Operating Expenses						
Salaries and Wages	92,736	0	0	0	0	92,736
Fringe Benefits	(40,877)	0	0	0	0	(40,877)
Contractual Services	549,356	0	0	0	0	549,356
Material and Supplies	83,637	0	0	0	0	83,637
Depreciation	32,132	0	0	0	0	32,132
Other Expenses	22,931	0	0	0	0	22,931
<i>Total Operating Expenses</i>	<u>739,915</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>739,915</u>
<i>Operating Income (Loss)</i>	77,389	0	0	0	0	77,389
<i>Net Position at Beginning of Year</i>	<u>612,279</u>	<u>3,115</u>	<u>694</u>	<u>62</u>	<u>180</u>	<u>616,330</u>
<i>Net Position at End of Year</i>	<u><u>\$689,668</u></u>	<u><u>\$3,115</u></u>	<u><u>\$694</u></u>	<u><u>\$62</u></u>	<u><u>\$180</u></u>	<u><u>\$693,719</u></u>

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2022

	Plains Water Revenue	Buchtel Water Revenue	Buchtel Sewer Revenue	Athens County Solid Waste	Sheriff Academy Training	Totals
Cash Flows from Operating Activities:						
Cash Received from Customers	\$815,604	\$0	\$0	\$0	\$0	\$815,604
Cash Received from Other Revenues	10,677	0	0	0	0	10,677
Cash Payments for Employees	(118,046)	0	0	0	0	(118,046)
Cash Payments for Contractual Services	(561,721)	0	0	0	0	(561,721)
Cash Payments for Supplies & Materials	(43,229)	0	0	0	0	(43,229)
Cash Payments for Other Expenses	(22,931)	0	0	0	0	(22,931)
<i>Net Cash from Operating Activities</i>	<u>80,354</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>80,354</u>
Net Increase (Decrease) in Cash and Cash Equivalents	80,354	0	0	0	0	80,354
Cash and Cash Equivalents at Beginning of Year	429,538	3,115	694	62	180	433,589
Cash and Cash Equivalents at End of Year	<u>\$509,892</u>	<u>\$3,115</u>	<u>\$694</u>	<u>\$62</u>	<u>\$180</u>	<u>\$513,943</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:						
Operating Income (Loss)	\$77,389	\$0	\$0	\$0	\$0	\$77,389
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:						
Depreciation	32,132	0	0	0	0	32,132
<i>Changes in Assets and Liabilities:</i>						
(Increase) Decrease in Accounts Receivable	413	0	0	0	0	413
(Increase) Decrease in Material & Supply Inventory	38,484	0	0	0	0	38,484
(Increase) Decrease in Prepaid Items	(150)	0	0	0	0	(150)
(Increase) Decrease in Net OPEB Asset	(11,296)	0	0	0	0	(11,296)
(Increase) Decrease in Deferred Outflows of Resources	(2,926)	0	0	0	0	(2,926)
Increase (Decrease) in Accounts Payable	(180)	0	0	0	0	(180)
Increase (Decrease) in Accrued Wages & Benefits	1,157	0	0	0	0	1,157
Increase (Decrease) in Compensated Absences	3,301	0	0	0	0	3,301
Increase (Decrease) in Intergovernmental Payable	(2,084)	0	0	0	0	(2,084)
Increase (Decrease) in Net Pension Liability	(75,367)	0	0	0	0	(75,367)
Increase (Decrease) in Deferred Inflows of Resources	19,481	0	0	0	0	19,481
<i>Net Cash from Operating Activities</i>	<u>\$80,354</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$80,354</u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Plains Sewer Revenue Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$2,795	\$2,795
Special Assessments	0	0	28,341	28,341
Charges for Services	449,000	449,000	471,698	22,698
<i>Total Revenues</i>	449,000	449,000	502,834	53,834
Expenses				
Salary and Wages	140,600	150,434	150,009	425
Fringe Benefits	105,006	106,672	105,464	1,208
Contractual Services	165,164	163,499	133,708	29,791
Supplies and Materials	17,000	18,000	6,488	11,512
Capital Outlay	391,050	372,050	63,331	308,719
Other	24,000	32,165	24,545	7,620
<i>Debt Service:</i>				
Principal Retirement	78,493	78,483	68,780	9,703
Interest and Fiscal Charges	8,182	8,192	7,392	800
<i>Total Expenses</i>	929,495	929,495	559,717	369,778
<i>Excess of Revenues Over (Under) Expenses</i>	(480,495)	(480,495)	(56,883)	423,612
Fund Balances (Deficit) at Beginning of Year	752,703	752,703	752,703	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$272,208</u>	<u>\$272,208</u>	<u>\$695,820</u>	<u>\$0</u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Albany Sewer Revenue Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$56,630	\$136,630	\$440,931	\$304,301
Intergovernmental	12,471,098	12,471,098	12,592,952	121,854
<i>Total Revenues</i>	12,527,728	12,607,728	13,033,883	426,155
Expenses				
Capital Outlay	28,419,727	28,419,727	21,074,659	7,345,068
Other	0	42,000	41,736	264
<i>Debt Service:</i>				
Principal Retirement	2,150,552	2,150,552	2,150,552	0
Interest and Fiscal Charges	0	208,610	207,264	1,346
<i>Total Expenses</i>	30,570,279	30,820,889	23,474,211	7,346,678
<i>Excess of Revenues Over (Under) Expenses</i>	(18,042,551)	(18,213,161)	(10,440,328)	7,772,833
Other Financing Sources (Uses):				
Bonds Issued	10,536,822	10,536,822	4,090,745	(6,446,077)
Proceeds from OWDA Loans	3,109,160	3,109,160	2,150,552	(958,608)
<i>Total Other Financing Sources (Uses)</i>	13,645,982	13,645,982	6,241,297	(7,404,685)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses</i>	(4,396,569)	(4,567,179)	(4,199,031)	368,148
Fund Balances (Deficit) at Beginning of Year	4,630,929	4,630,929	4,630,929	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$234,360</u>	<u>\$63,750</u>	<u>\$431,898</u>	<u>\$368,148</u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Plains Water Revenue Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$766,000	\$766,000	\$811,435	\$45,435
Other	0	0	10,677	10,677
<i>Total Revenues</i>	766,000	766,000	822,112	56,112
Expenses				
Salary and Wages	130,500	130,500	92,736	37,764
Fringe Benefits	58,956	58,956	25,310	33,646
Contractual Services	630,000	629,523	559,797	69,726
Supplies and Materials	102,000	100,000	43,229	56,771
Capital Outlay	71,400	71,400	1,924	69,476
Other	23,000	25,477	22,931	2,546
<i>Total Expenses</i>	1,015,856	1,015,856	745,927	269,929
<i>Excess of Revenues Over (Under) Expenses</i>	(249,856)	(249,856)	76,185	326,041
Fund Balances (Deficit) at Beginning of Year	364,352	364,352	364,352	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$114,496</u>	<u>\$114,496</u>	<u>\$440,537</u>	<u>\$326,041</u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Buchtel Water Revenue Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	3,115	3,115	3,115	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$3,115</u></u>	<u><u>\$3,115</u></u>	<u><u>\$3,115</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Buchtel Sewer Revenue Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	694	694	694	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$694</u></u>	<u><u>\$694</u></u>	<u><u>\$694</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Athens County Solid Waste Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	62	62	62	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$62</u></u>	<u><u>\$62</u></u>	<u><u>\$62</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff Academy Training Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	180	180	180	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$180</u></u>	<u><u>\$180</u></u>	<u><u>\$180</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Combining Statement of Fund Net Position
Nonmajor Internal Service Funds
December 31, 2022

	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Total Nonmajor Internal Service Funds
Assets:				
<i>Current Assets:</i>				
Cash and Cash Equivalents	\$274,243	\$119,117	\$76,776	\$470,136
<i>Total Assets</i>	<u>274,243</u>	<u>119,117</u>	<u>76,776</u>	<u>470,136</u>
Liabilities				
<i>Current Liabilities</i>				
Accounts Payable	0	18,423	3,713	22,136
<i>Total Current Liabilities</i>	<u>0</u>	<u>18,423</u>	<u>3,713</u>	<u>22,136</u>
<i>Total Liabilities</i>	<u>0</u>	<u>18,423</u>	<u>3,713</u>	<u>22,136</u>
Net Position				
Unrestricted	274,243	100,694	73,063	448,000
<i>Total Net Position</i>	<u>\$274,243</u>	<u>\$100,694</u>	<u>\$73,063</u>	<u>\$448,000</u>

Athens County, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Nonmajor Internal Service Funds
For the Year Ended December 31, 2022

	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Total Nonmajor Internal Service Funds
Operating Revenues				
Charges for Services	\$19,081	\$0	\$0	\$19,081
Other Revenues	0	288,566	100,000	388,566
<i>Total Operating Revenues</i>	<u>19,081</u>	<u>288,566</u>	<u>100,000</u>	<u>407,647</u>
Operating Expenses				
Salaries and Wages	4,000	0	0	4,000
Fringe Benefits	57	248,938	121,092	370,087
Other Expenses	9,294	0	0	9,294
<i>Total Operating Expenses</i>	<u>13,351</u>	<u>248,938</u>	<u>121,092</u>	<u>383,381</u>
<i>Operating Income (Loss)</i>	<u>5,730</u>	<u>39,628</u>	<u>(21,092)</u>	<u>24,266</u>
Non-Operating Revenues				
Interest Income	3,493	0	0	3,493
<i>Total Non-Operating Revenues</i>	<u>3,493</u>	<u>0</u>	<u>0</u>	<u>3,493</u>
<i>Net Change in Net Position</i>	9,223	39,628	(21,092)	27,759
<i>Net Position at Beginning of Year</i>	<u>265,020</u>	<u>61,066</u>	<u>94,155</u>	<u>420,241</u>
<i>Net Position at End of Year</i>	<u><u>\$274,243</u></u>	<u><u>\$100,694</u></u>	<u><u>\$73,063</u></u>	<u><u>\$448,000</u></u>

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For the Year Ended December 31, 2022

	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Totals
<i>Cash Flows from Operating Activities:</i>				
Cash Received from Customers	\$19,081	\$0	\$0	\$19,081
Cash Received from Other Revenues	0	288,566	100,000	388,566
Cash Payments for Employees	(4,057)	(275,926)	(123,237)	(403,220)
Cash Payments for Other Expenses	(9,294)	0	0	(9,294)
<i>Net Cash from Operating Activities</i>	5,730	12,640	(23,237)	(4,867)
<i>Cash Flows from Investing Activities:</i>				
Interest Received on Investments	3,493	0	0	3,493
<i>Net Cash from Investing Activities</i>	3,493	0	0	3,493
Net Increase (Decrease) in Cash and Cash Equivalents	9,223	12,640	(23,237)	(1,374)
Cash and Cash Equivalents at Beginning of Year	265,020	106,477	100,013	471,510
Cash and Cash Equivalents at End of Year	\$274,243	\$119,117	\$76,776	\$470,136
<i>Reconciliation of Operating Income to Net Cash from Operating Activities:</i>				
Operating Income (Loss)	\$5,730	\$39,628	(\$21,092)	\$24,266
<i>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</i>				
<i>Changes in Assets and Liabilities:</i>				
Increase (Decrease) in Accounts Payable	0	(26,988)	(2,145)	(29,133)
<i>Net Cash from Operating Activities</i>	\$5,730	\$12,640	(\$23,237)	(\$4,867)

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Employee Benefits Trust Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$15,000	\$15,000	\$19,081	\$4,081
Interest	0	0	3,493	3,493
<i>Total Revenues</i>	15,000	15,000	22,574	7,574
Expenses				
Salary and Wages	4,000	4,000	4,000	0
Fringe Benefits	58	58	57	1
Other	9,500	9,500	9,294	206
<i>Total Expenses</i>	13,558	13,558	13,351	207
<i>Excess of Revenues Over (Under) Expenses</i>	1,442	1,442	9,223	7,781
Fund Balances (Deficit) at Beginning of Year	265,020	265,020	265,020	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$266,462</u>	<u>\$266,462</u>	<u>\$274,243</u>	<u>\$7,781</u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Dental Self Insurance Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$260,000	\$260,000	\$288,566	\$28,566
<i>Total Revenues</i>	260,000	260,000	288,566	28,566
Expenses				
Fringe Benefits	260,000	285,000	275,926	9,074
<i>Total Expenses</i>	260,000	285,000	275,926	9,074
<i>Excess of Revenues Over (Under) Expenses</i>	0	(25,000)	12,640	37,640
Fund Balances (Deficit) at Beginning of Year	106,477	106,477	106,477	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$106,477</u>	<u>\$81,477</u>	<u>\$119,117</u>	<u>\$37,640</u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
JFS Self Insurance Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$123,438	\$123,438	\$100,000	(\$23,438)
<i>Total Revenues</i>	123,438	123,438	100,000	(23,438)
Expenses				
Fringe Benefits	123,438	123,438	123,237	201
<i>Total Expenses</i>	123,438	123,438	123,237	201
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	(23,237)	(23,237)
Fund Balances (Deficit) at Beginning of Year	100,013	100,013	100,013	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$100,013</u>	<u>\$100,013</u>	<u>\$76,776</u>	<u>(\$23,237)</u>

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.

Custodial Funds

Athens County 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.

Hocking Valley Community Residential Center

To account for funds and subfunds of the Hocking Valley Community Residential Center, for which the County Auditor is fiscal agent.

Undivided Tax

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.

ATHENS COUNTY, OHIO

Other Fiscal Agent Funds

To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities that include the Athens County Recycling, Family and Children First Council, Multi-System Youth, County Planner, Soil Conservation and Athens-Hocking Solid Waste.

Misc. Judicial, Public Safety, and Human Services Fund

To account for various fines and fees collected and distributed through the courts for the benefit of others including State Fees, SEPTA, County Court Agency, and County Sheriff Agency.

Athens County, Ohio
Combining Statement of Fiduciary Net Position
Private Purpose Trust Funds
December 31, 2022

	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Children Service Trust	Ida Brooks Trust	Total Private Purpose Trust Funds
Assets:						
Cash and Cash Equivalents	\$10	\$36,804	\$581	\$5	\$401	\$37,801
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	425	425
<i>Total Assets</i>	<u>10</u>	<u>36,804</u>	<u>581</u>	<u>5</u>	<u>826</u>	<u>38,226</u>
Liabilities						
Accounts Payable	0	3,220	0	0	0	3,220
<i>Total Current Liabilities</i>	<u>0</u>	<u>3,220</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,220</u>
<i>Total Liabilities</i>	<u>0</u>	<u>3,220</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,220</u>
Net Position						
Held in Trust for Other Individuals and Organizations	10	33,584	581	5	826	35,006
<i>Total Net Position</i>	<u>\$10</u>	<u>\$33,584</u>	<u>\$581</u>	<u>\$5</u>	<u>\$826</u>	<u>\$35,006</u>

Athens County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2022

	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Children Service Trust	Ida Brooks Trust	Total Private Purpose Trust Funds
Additions						
Interest	\$0	\$0	\$0	\$0	\$5	\$5
Other	0	17,996	0	0	112	18,108
<i>Total Additions</i>	0	17,996	0	0	117	18,113
Deductions						
Payments in Accordance with Trust Agreements	0	21,989	0	0	0	21,989
<i>Total Deductions</i>	0	21,989	0	0	0	21,989
<i>Net Change in Net Position</i>	0	(3,993)	0	0	117	(3,876)
<i>Net Position at Beginning of Year</i>	10	37,577	581	5	709	38,882
<i>Net Position at End of Year</i>	<u>\$10</u>	<u>\$33,584</u>	<u>\$581</u>	<u>\$5</u>	<u>\$826</u>	<u>\$35,006</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Ruth Dye Trust Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	10	10	10	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$10</u></u>	<u><u>\$10</u></u>	<u><u>\$10</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Spay and Neuter Donation Trust Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$15,000	\$15,000	\$17,996	\$2,996
<i>Total Additions</i>	\$15,000	\$15,000	\$17,996	2,996
Expenditures				
<i>Current:</i>				
Health				
Other	10,000	27,500	22,031	5,469
<i>Total Deductions</i>	10,000	27,500	22,031	5,469
<i>Excess of Revenues Over (Under) Expenditures</i>	5,000	(12,500)	(4,035)	8,465
Fund Balances (Deficit) at Beginning of Year	40,839	40,839	40,839	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$45,839</u>	<u>\$28,339</u>	<u>\$36,804</u>	<u>\$8,465</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriffs Explorers Trust Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	581	581	581	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$581</u></u>	<u><u>\$581</u></u>	<u><u>\$581</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Childrens Services Trust Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$5	\$5	\$0	(\$5)
<i>Total Revenues</i>	5	5	0	(5)
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	5	5	0	(5)
Fund Balances (Deficit) at Beginning of Year	5	5	5	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$10</u>	<u>\$10</u>	<u>\$5</u>	<u>(\$5)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Ida Brooks Trust Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$240	\$240	\$0	(\$240)
Interest	0	0	5	5
<i>Total Revenues</i>	240	240	5	(235)
Expenditures				
Contractual Services	10	10	0	10
<i>Total Expenditures</i>	10	10	0	10
<i>Excess of Revenues Over (Under) Expenditures</i>	230	230	5	(225)
Fund Balances (Deficit) at Beginning of Year	396	396	396	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$626</u>	<u>\$626</u>	<u>\$401</u>	<u>(\$225)</u>

Athens County, Ohio
Combining Statement of Fiduciary Net Position
Nonmajor Custodial Funds
For The Year Ended 12/31/2022

	Athens County Health District	ADAMH Board	Hocking Valley Community Residential Center	Undivided Tax
Assets				
Equity in Pooled Cash, Cash Equivalents	\$3,168,373	\$6,188,181	\$400,013	\$3,699,338
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Intergovernmental Receivable	11,436	86,090	0	3,415,172
Prepaid Items	15,325	4,218	67	0
Property Taxes Receivable	0	0	0	59,471,713
Special Assessments Receivable	0	0	0	1,685,960
<i>Total Assets</i>	<u>3,195,134</u>	<u>6,278,489</u>	<u>400,080</u>	<u>68,272,183</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	0	6,774	11,943	12,724
Contracts Payable	3,660	486,873	0	0
Intergovernmental Payable	20,144	3,248	6,939	23,348
Compensated Absences	0	0	0	0
<i>Total Liabilities</i>	<u>23,804</u>	<u>496,895</u>	<u>18,882</u>	<u>36,072</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>54,261,613</u>
Net Position				
Restricted for Individuals, Organizations and Other Governments	<u>3,171,330</u>	<u>5,781,594</u>	<u>381,198</u>	<u>13,974,498</u>
<i>Total Net Position</i>	<u><u>\$3,171,330</u></u>	<u><u>\$5,781,594</u></u>	<u><u>\$381,198</u></u>	<u><u>\$13,974,498</u></u>

Other Fiscal Agent Fund	Misc, Judicial, Public Safety, & Human Services Fund	Total Nonmajor Custodial Funds
\$1,897,285	\$96,544	\$15,449,734
0	365,923	365,923
109,866	0	3,622,564
5,796	0	25,406
0	0	59,471,713
0	0	1,685,960
<u>2,012,947</u>	<u>462,467</u>	<u>80,621,300</u>
14,989	0	46,430
8,252	0	498,785
1,975	0	55,654
805	0	805
<u>26,021</u>	<u>0</u>	<u>601,674</u>
<u>0</u>	<u>0</u>	<u>54,261,613</u>
<u>1,986,926</u>	<u>462,467</u>	<u>25,758,013</u>
<u>\$1,986,926</u>	<u>\$462,467</u>	<u>\$25,758,013</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Custodial Funds
For The Year Ended December 31, 2022

	Athens County Health District	ADAMH Board	Hocking Valley Community Residential Center	Undivided Tax
Revenues				
Intergovernmental	\$0	\$0	\$0	\$2,527,598
Amounts Received as Fiscal Agent	3,433,711	12,977,260	1,959,611	0
Licenses and Permits and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	57,496,106
Excise Tax Collections for Other Governments	0	0	0	1,932,663
Sheriff Sale Collections for Other Governments	0	0	0	0
Lodging Tax Collections for Other Governments	0	0	0	450,180
<i>Total Revenues</i>	<u>3,433,711</u>	<u>12,977,260</u>	<u>1,959,611</u>	<u>62,406,547</u>
Expenses				
Distributions as Fiscal Agent	3,130,924	12,668,737	1,867,916	21,072
Distributions of State Funds to Other Governments	0	0	0	2,201,355
Distributions to the State of Ohio	0	0	0	0
Licenses and Permits and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	58,763,655
Excise Tax Distributions	0	0	0	1,941,233
Sheriff Sale Distributions to Other Governments	0	0	0	0
Lodging Tax Collections for Other Governments	0	0	0	575,214
<i>Total Expenses</i>	<u>3,130,924</u>	<u>12,668,737</u>	<u>1,867,916</u>	<u>63,502,529</u>
<i>Net Change in Fund Balances</i>	302,787	308,523	91,695	(1,095,982)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>2,868,543</u>	<u>5,473,071</u>	<u>289,503</u>	<u>15,070,480</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$3,171,330</u>	<u>\$5,781,594</u>	<u>\$381,198</u>	<u>\$13,974,498</u>

Other Fiscal Agent Fund	Misc, Judicial, Public Safety, & Human Services Fund	Total Nonmajor Custodial Funds
\$11,397	\$98,718	\$2,637,713
1,932,288	0	20,302,870
0	8,380,992	8,380,992
0	1,844,971	1,844,971
0	0	57,496,106
0	0	1,932,663
0	542,399	542,399
0	0	450,180
<u>1,943,685</u>	<u>10,867,080</u>	<u>93,587,894</u>
1,814,600	0	19,503,249
0	0	2,201,355
0	155,796	155,796
0	8,278,475	8,278,475
0	1,754,143	1,754,143
0	0	58,763,655
0	0	1,941,233
0	685,270	685,270
0	0	575,214
<u>1,814,600</u>	<u>10,873,684</u>	<u>93,858,390</u>
129,085	(6,604)	(270,496)
<u>1,857,841</u>	<u>469,071</u>	<u>26,028,509</u>
<u>\$1,986,926</u>	<u>\$462,467</u>	<u>\$25,758,013</u>

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Statistical Section

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

Contents

Tables

Financial Trends

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

Revenue Capacity

5-8

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

Debt Capacity

9-13

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

Economic and Demographic Information

14-15

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

Operating Information

16-18

These tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Miscellaneous Information

19-22

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

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

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

	2013	2014	2015	2016
Governmental Activities				
Net Investment in Capital Assets	\$ 55,619,382	\$ 53,505,272	\$ 65,257,011	\$ 64,726,175
Restricted for:				
Job and Family Services	652,291	1,148,680	1,528,571	1,754,276
Road and Bridge Services	2,875,047	2,687,027	2,707,722	3,000,769
Children Services	3,786,610	2,397,026	1,693,542	1,473,252
Developmental Disabilities Services	4,451,033	4,375,035	4,177,780	5,242,969
Ambulance Services	1,676,085	1,790,519	2,064,035	2,281,045
Capital Projects	2,028,740	3,009,321	3,499,111	3,233,340
American Rescue Plan	0	0	0	0
General Government:				
Legislative and Executive	854,022	811,022	862,787	995,340
Judicial	225,914	230,180	269,411	252,810
Public Safety	2,084,375	1,986,114	1,830,347	1,606,056
Public Works	626,762	665,768	458,575	152,783
Health	1,077,607	1,155,073	1,223,925	1,249,536
Human Services	874,715	851,977	1,120,985	1,505,217
Consevation and Recreation	8,636	45,345	50,899	31,252
Economic Development and Assistance	617,840	614,015	607,678	493,026
Debt Service	-	-	-	-
Unrestricted (Deficit)	1,469,666	(17,093,260)	(16,136,125)	(16,667,726)
Total Governmental Activities Net Position	<u>78,928,725</u>	<u>58,179,114</u>	<u>71,216,254</u>	<u>71,330,120</u>
Business-Type Activities				
Net Investment in Capital Assets	3,573,885	3,732,270	4,215,323	4,283,821
Unrestricted (Deficit)	1,811,893	1,282,352	653,656	593,741
Total Business-Type Activities Net Position	<u>5,385,778</u>	<u>5,014,622</u>	<u>4,868,979</u>	<u>4,877,562</u>
Primary Government				
Net Investment in Capital Assets	59,193,267	57,237,542	69,472,334	69,009,996
Restricted	21,839,677	21,767,102	22,095,368	23,271,671
Unrestricted (Deficit)	3,281,559	(15,810,908)	(15,482,469)	(16,073,985)
Total Primary Government Net Position	<u>\$ 84,314,503</u>	<u>\$ 63,193,736</u>	<u>\$ 76,085,233</u>	<u>\$ 76,207,682</u>

	2017	2018	2019	2020	Restated 2021	2022
\$	63,962,662	\$ 63,551,829	\$ 65,904,894	\$ 70,999,912	\$ 67,818,045	\$ 64,749,304
	2,109,690	2,166,528	1,687,573	1,596,110	835,992	403,085
	2,863,488	3,416,407	4,766,576	4,574,244	4,274,780	4,998,697
	3,082,294	3,161,320	3,649,147	4,802,476	7,249,274	8,537,232
	5,439,098	6,790,646	4,601,824	4,892,828	4,501,648	4,245,024
	2,798,452	2,452,567	2,133,846	152,610	45,942	128,559
	1,513,185	1,114,854	840,885	1,010,510	765,695	1,484,967
	0	0	0	0	21,425	0
	1,158,704	1,152,894	1,276,369	1,438,206	1,638,687	1,608,351
	249,386	346,352	344,915	348,078	430,515	523,979
	1,808,711	1,979,032	2,107,067	3,280,190	5,310,228	8,009,215
	175,921	47,495	102,640	217,888	289,740	368,383
	1,275,754	1,275,988	1,362,273	1,414,135	1,443,685	1,466,887
	1,252,346	764,798	1,118,866	991,390	5,115,721	5,563,626
	31,752	31,472	-	0	0	0
	505,714	451,479	2,240,157	2,475,029	268,519	278,532
	-	-	9,589	8,829	8,857	8,903
	(38,280,670)	(43,272,271)	(53,911,787)	(59,828,511)	(33,015,726)	(23,324,872)
	49,946,487	45,431,390	38,234,834	38,373,924	67,003,027	79,049,872
	4,199,734	4,088,090	3,838,181	5,436,250	6,457,144	16,504,683
	594,726	777,970	569,289	(2,651,757)	887,370	(592,225)
	4,794,460	4,866,060	4,407,470	2,784,493	7,344,514	15,912,458
	68,162,396	67,639,919	69,743,075	76,436,162	74,275,189	81,253,987
	24,264,495	25,151,832	26,241,727	27,202,523	32,200,708	37,625,440
	(37,685,944)	(42,494,301)	(53,342,498)	(62,480,268)	(32,128,356)	(23,917,097)
\$	54,740,947	\$ 50,297,450	\$ 42,642,304	\$ 41,158,417	\$ 74,347,541	\$ 94,962,330

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

	2013	2014	2015	2016
Expenses				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$ 6,815,779	\$ 7,117,371	\$ 8,012,033	\$ 9,048,405
Judicial	2,360,747	2,581,187	2,667,586	2,452,151
Public Safety	5,524,967	6,263,108	5,796,777	6,792,856
Public Works	7,909,038	8,408,104	8,722,224	7,456,114
Health	3,688,881	3,878,658	4,067,711	4,641,479
Human Services	27,940,930	30,820,788	30,019,175	33,374,033
Conservation and Recreation	15,010	39,529	54,972	166,192
Economic Development and Assistance	121,772	6,177	7,518	115,252
Interest and Fiscal Charges	45,795	40,793	65,209	64,095
<i>Total Governmental Activities Expenses</i>	<u>54,422,919</u>	<u>59,155,715</u>	<u>59,413,205</u>	<u>64,110,577</u>
Business-Type Activities:				
Plains Sewer	356,053	362,258	336,741	494,114
Plains Water	654,415	644,583	655,519	611,623
Albany Sewer	0	0	0	0
Buchtel Sewer	237,493	247,148	274,023	243,902
Buchtel Water	107,471	120,658	92,531	118,985
Sheriff Academy Training	33,421	7,340	697	8,643
<i>Total Business-Type Activities Expenses</i>	<u>1,388,853</u>	<u>1,381,987</u>	<u>1,359,511</u>	<u>1,477,267</u>
<i>Total Primary Government Expenses</i>	55,811,772	60,537,702	60,772,716	65,587,844
Program Revenues				
Governmental Activities:				
Charges for Services:				
<i>General Government:</i>				
Legislative and Executive	2,256,302	2,288,243	2,397,042	2,499,521
Judicial	955,410	992,163	1,021,065	956,825
Public Safety	327,138	310,209	295,518	410,225
Public Works	154,098	136,191	167,449	151,434
Health	1,295,700	1,747,596	1,924,943	1,994,818
Human Services	190,638	342,629	216,252	213,564
Economic Development and Assistance	0	0	0	0
Operating Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	2,070	3,990	0	0
Judicial	63,267	85,668	90,470	78,228
Public Safety	400,008	395,062	410,325	547,190
Public Works	4,877,211	4,996,640	5,550,571	5,672,581
Health	268,345	234,066	178,404	195,656
Human Services	16,964,281	19,627,600	18,277,999	21,282,959
Conservation and Recreation	0	0	0	0
Capital Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	0	0	0	0
Public Safety	0	0	0	371,265
Public Works	356,494	559,581	379,294	642,826
Conservation and Recreation	415,107	82,777	28,205	48,206
<i>Total Governmental Activities Program Revenues</i>	<u>28,526,069</u>	<u>31,802,415</u>	<u>30,937,537</u>	<u>35,065,298</u>

	2017	2018	2019	2020	2021	2022
\$	16,020,874	\$ 11,359,457	\$ 9,869,210	\$ 9,023,425	\$ 5,283,186	\$ 8,210,913
	3,261,324	3,253,040	2,991,056	3,490,638	1,717,415	2,883,859
	7,270,674	8,416,299	9,813,573	8,841,913	5,131,312	8,408,227
	6,809,651	8,581,423	10,065,661	9,067,412	7,611,499	10,448,808
	5,006,077	5,858,375	6,400,404	10,058,333	1,754,455	3,848,206
	33,675,697	36,353,126	38,563,531	34,991,441	24,423,362	33,634,849
	33,909	294,651	5,977	40,358	43,241	43,771
	0	54,510	62,337	151,152	0	0
	213,415	163,851	155,800	240,754	274,008	269,468
	<u>72,291,621</u>	<u>74,334,732</u>	<u>77,927,549</u>	<u>75,905,426</u>	<u>46,238,478</u>	<u>67,748,101</u>
	423,063	453,439	757,582	399,702	609,373	465,132
	780,978	611,887	863,864	874,782	642,690	739,915
	0	0	0	10,555	197,797	4,805,704
	249,080	261,005	339,520	1,330,162	0	0
	129,246	161,778	164,873	415,817	(237,248)	0
	1,670	0	0	0	0	0
	<u>1,584,037</u>	<u>1,488,109</u>	<u>2,125,839</u>	<u>3,031,018</u>	<u>1,212,612</u>	<u>6,010,751</u>
	73,875,658	75,822,841	80,053,388	78,936,444	47,451,090	73,758,852
	2,664,884	2,575,468	2,741,208	2,886,948	2,682,048	3,506,424
	949,948	919,510	922,145	894,196	892,794	550,387
	417,594	445,535	533,585	538,416	643,727	584,844
	149,466	112,517	102,416	100,290	130,893	95,653
	1,969,529	1,560,995	1,301,239	2,551,855	2,011,185	2,179,161
	85,278	216,052	270,185	318,711	320,891	532,017
	17,029	0	0	0	0	0
	694,680	906,299	50,000	89,164	90,182	233,313
	101,400	241,585	427,510	405,373	435,078	622,214
	630,313	896,734	1,361,828	1,646,916	1,446,654	1,329,842
	4,873,353	5,957,418	13,113,343	7,768,777	7,946,248	9,004,950
	276,748	348,110	446,368	3,866,449	278,576	333,120
	19,749,257	19,699,682	19,807,250	20,536,723	21,390,767	24,483,662
	0	0	0	0	0	0
	2,782,981	0	0	0	0	0
	77,000	0	0	0	0	0
	0	0	0	0	240,975	0
	142,491	62,108	0	21,314	0	0
	<u>35,581,951</u>	<u>33,942,013</u>	<u>41,077,077</u>	<u>41,625,132</u>	<u>38,510,018</u>	<u>43,455,587</u>

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

	2013	2014	2015	2016
Business-Type Activities:				
Charges for Services:				
Plains Sewer	308,925	327,277	348,105	457,333
Albany Sewer	0	0	0	0
Plains Water	579,582	612,294	556,949	674,733
Buchtel Sewer	184,331	157,353	175,587	182,777
Buchtel Water	113,782	84,509	116,832	129,539
Sheriff Academy Training	40,794	0	196	0
Operating Grants and Contributions:				
Plains Sewer	0	0	0	0
Albany Sewer	0	0	0	0
Capital Grants and Contributions:				
Plains Sewer	0	0	0	0
Buchtel Water	0	0	0	0
Total Business-Type Activities Program Revenues	<u>1,227,414</u>	<u>1,181,433</u>	<u>1,197,669</u>	<u>1,444,382</u>
Total Primary Government Program Revenues	29,753,483	32,983,848	32,135,206	36,509,680
Net (Expense) Revenue				
Governmental Activities	(25,896,850)	(27,353,300)	(28,475,668)	(29,045,279)
Business-Type Activities	(161,439)	(200,554)	(161,842)	(32,885)
Total Primary Government Net (Expense) Revenue	<u>\$ (26,058,289)</u>	<u>\$ (27,553,854)</u>	<u>\$ (28,637,510)</u>	<u>\$ (29,078,164)</u>
General Revenues and Other Change in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$ 1,951,706	\$ 1,978,623	\$ 2,083,779	\$ 2,168,650
Children Services	3,351,573	3,136,743	3,428,489	3,555,060
ACBDD	4,265,243	4,685,785	6,158,040	6,421,268
Ambulance Service	1,773,267	1,781,509	1,993,689	2,396,115
Other Purposes	827,089	834,986	838,027	821,502
Sales Tax Levied for:				
General Fund	5,990,743	6,380,319	6,697,994	6,799,801
911 Emergency Communications	1,497,493	1,594,798	1,674,292	1,699,741
Grants and Entitlements				
not restricted to Specific Programs	2,235,984	1,991,287	2,181,877	2,165,376
Investment Earnings	112,432	147,464	287,928	363,673
Miscellaneous	1,877,199	2,897,450	2,717,695	2,767,959
Total Governmental Activities	<u>23,882,729</u>	<u>25,428,964</u>	<u>28,061,810</u>	<u>29,159,145</u>
Business-Type Activities:				
Investment Earnings	20	17	12	10
Miscellaneous	39,473	15,488	16,188	41,457
Total Business-Type Activities	<u>39,493</u>	<u>15,505</u>	<u>16,200</u>	<u>41,467</u>
Total Primary Government	<u>23,922,222</u>	<u>25,444,469</u>	<u>28,078,010</u>	<u>29,200,612</u>
Change in Net Position				
Governmental Activities	(2,014,121)	(1,924,336)	(413,858)	113,866
Business-Type Activities	(121,946)	(185,049)	(145,642)	8,582
Total Primary Government Change in Net Position	<u>(\$2,136,067)</u>	<u>(\$2,109,385)</u>	<u>(\$559,500)</u>	<u>\$122,448</u>

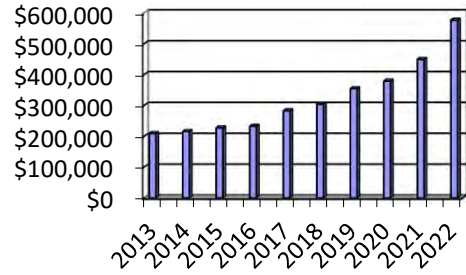
2017	2018	2019	2020	2021	2022
512,332	437,060	455,663	491,466	469,902	468,271
0	0	0	0	261,269	305,354
731,727	715,659	778,280	842,988	744,952	806,642
188,420	196,763	208,296	16,298	0	0
160,905	178,368	194,475	19,333	2,016	0
0	0	0	0	0	0
0	0	0	0	0	2,795
0	0	0	0	0	12,984,911
0	0	4,695	0	412,368	28,341
0	0	1,679	0	0	0
<u>1,593,384</u>	<u>1,527,850</u>	<u>1,643,088</u>	<u>1,370,085</u>	<u>1,890,507</u>	<u>14,596,314</u>
37,175,335	35,469,863	42,720,165	42,995,217	40,400,525	58,051,901
(36,709,670)	(40,392,719)	(36,850,472)	(34,280,294)	(7,728,460)	(24,292,514)
9,347	39,741	(482,751)	(1,660,933)	677,895	8,557,222
<u>\$ (36,700,323)</u>	<u>\$ (40,352,978)</u>	<u>\$ (37,333,223)</u>	<u>\$ (35,941,227)</u>	<u>\$ (7,050,565)</u>	<u>\$ (15,735,292)</u>
\$ 2,235,968	\$ 2,374,218	\$ 2,436,500	\$ 2,541,868	\$ 2,756,369	\$ 2,815,639
3,783,014	3,819,913	3,888,359	4,192,440	5,681,674	5,816,896
6,670,071	6,820,951	6,865,504	7,313,981	7,443,701	7,648,860
2,500,591	2,529,683	2,542,051	2,696,003	2,735,819	2,804,539
874,291	882,232	898,709	957,502	977,558	1,006,943
6,792,223	6,393,217	6,680,649	6,851,305	8,023,643	8,231,384
1,823,540	1,472,423	1,669,955	1,712,610	3,365,733	4,109,775
2,418,926	2,265,848	1,818,189	1,351,941	2,320,713	2,127,996
493,662	740,085	891,104	580,581	358,340	(866,455)
5,100,485	6,718,068	3,552,421	6,221,153	2,694,013	2,643,782
<u>32,692,771</u>	<u>34,016,638</u>	<u>31,243,441</u>	<u>34,419,384</u>	<u>36,357,563</u>	<u>36,339,359</u>
6	2	0	0	0	0
40,409	28,905	24,161	37,956	10,301	10,722
<u>40,415</u>	<u>28,907</u>	<u>24,161</u>	<u>37,956</u>	<u>10,301</u>	<u>10,722</u>
<u>32,733,186</u>	<u>34,045,545</u>	<u>31,267,602</u>	<u>34,457,340</u>	<u>36,367,864</u>	<u>36,350,081</u>
(4,016,899)	(6,376,081)	(5,607,031)	139,090	28,629,103	12,046,845
49,762	68,648	(458,590)	(1,622,977)	688,196	8,567,944
<u>(\$3,967,137)</u>	<u>(\$6,307,433)</u>	<u>(\$6,065,621)</u>	<u>(\$1,483,887)</u>	<u>\$29,317,299</u>	<u>\$20,614,789</u>

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

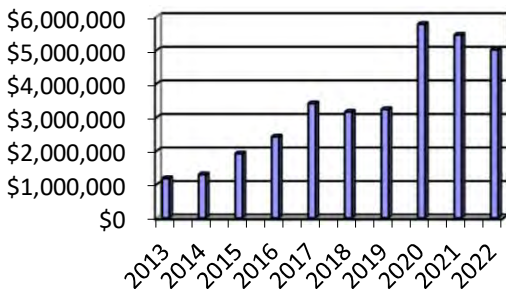
	2013	2014	2015	2016
General Fund				
Nonspendable	\$ 208,930	\$ 215,489	\$ 227,366	\$ 232,470
Assigned	1,179,242	1,294,158	1,921,076	2,422,134
Unassigned	<u>1,648,139</u>	<u>1,952,554</u>	<u>1,838,039</u>	<u>2,146,124</u>
<i>Total General Fund</i>	<u>3,036,311</u>	<u>3,462,201</u>	<u>3,986,481</u>	<u>4,800,728</u>
All Other Governmental Funds				
Nonspendable	796,385	676,385	680,609	676,006
Restricted	16,688,377	15,681,321	14,643,825	15,846,215
Committed	43,523	41,768	43,921	51,504
Assigned	2,000,634	2,981,912	3,473,394	3,203,156
Unassigned	<u>(36,449)</u>	<u>(555,942)</u>	<u>(765,769)</u>	<u>(844,831)</u>
Total All Other Governmental Funds	<u>19,492,470</u>	<u>18,825,444</u>	<u>18,075,980</u>	<u>18,932,050</u>
<i>Total Governmental Funds</i>	<u>\$ 22,528,781</u>	<u>\$ 22,287,645</u>	<u>\$ 22,062,461</u>	<u>\$ 23,732,778</u>

2017	2018	2019	2020	2021	2022
\$ 282,747	\$ 304,202	\$ 354,369	\$ 379,005	\$ 449,237	\$ 576,618
3,409,880	3,160,638	3,236,610	5,775,184	5,454,657	5,012,945
2,051,479	2,069,785	2,809,277	2,880,519	4,106,551	2,889,490
5,744,106	5,534,625	6,400,256	9,034,708	10,010,445	8,479,053
503,272	538,334	519,447	584,804	847,666	1,217,176
19,300,887	19,876,511	22,460,727	20,754,219	23,152,182	27,545,751
200,212	114,959	44,400	2,217,366	3,994,573	4,060,534
1,202,085	955,463	763,929	969,750	542,849	1,427,636
(650,103)	(564,441)	(639,271)	(946,815)	(752,354)	(869,474)
20,556,353	20,920,826	23,149,232	23,579,324	27,784,916	33,381,623
\$ 26,300,459	\$ 26,455,451	\$ 29,549,488	\$ 32,614,032	\$ 37,795,361	\$ 41,860,676

General Fund Nonspendable



General Fund Assigned



General Fund Unassigned

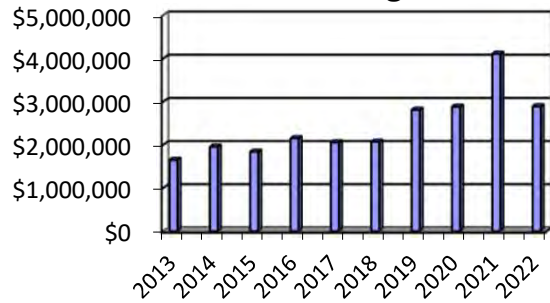


Table 4
Athens County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2013	2014	2015	2016
Revenues				
Property Taxes	\$ 12,146,623	\$ 12,191,171	\$ 14,459,487	\$ 15,196,215
Sales Tax	7,488,236	7,975,117	8,372,286	8,499,542
Intergovernmental	25,397,276	28,105,332	26,286,963	30,789,349
Charges for Services	4,824,314	5,297,497	5,530,820	5,769,857
Licenses and Permits	166,477	180,861	178,781	171,344
Fines and Forfeitures	285,240	338,686	312,668	285,186
Interest	112,338	147,396	287,673	362,384
Decrease in Fair Value of Investments	0	0	0	0
Other Revenues	1,713,654	2,412,740	2,538,407	2,301,034
Total Revenues	52,134,158	56,648,800	57,967,085	63,374,911
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	6,516,743	6,482,015	6,863,493	7,609,073
Judicial	2,341,975	2,572,206	2,695,174	2,394,299
Public Safety	5,579,749	6,523,846	6,193,240	6,501,509
Public Works	5,485,836	6,711,058	6,941,021	6,056,521
Health	3,992,502	4,111,710	4,333,027	4,884,531
Human Services	27,646,380	30,185,727	29,984,762	32,216,322
Conservation and Recreation	420,364	28,091	26,272	48,445
Economic Development and Assistance	121,772	6,177	7,518	115,252
Capital Outlay	658,446	1,276,483	747,642	1,533,578
<i>Debt Service:</i>				
Principal Retirement	188,983	368,026	388,557	345,646
Interest and Fiscal Charges	46,422	41,419	65,835	64,721
Total Expenditures	52,999,172	58,306,758	58,246,541	61,769,897
Excess of Revenues Over (Under) Expenditures	(865,014)	(1,657,958)	(279,456)	1,605,014
Other Financing Sources (Uses):				
Sale of Capital Assets	211	43,615	21,421	3,161
Issuance of Bonds	0	358,007	0	0
Issuance of Notes	0	21,000	0	0
Issuance of Loans	0	0	0	0
Inception of Capital Leases	54,443	975,056	32,851	17,245
Transfers - In	1,054,239	1,886,030	1,247,602	718,833
Transfers - Out	(1,054,239)	(1,886,030)	(1,247,602)	(718,833)
Total Other Sources (Uses)	54,654	1,397,678	54,272	20,406
Net Change in Fund Balances	\$ (810,360)	\$ (260,280)	\$ (225,184)	\$ 1,625,420
Capital Outlay	\$ 2,705,694	\$ 3,835,314	\$ 3,367,922	\$ 3,081,116
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	0.47%	0.75%	0.83%	0.70%

2017	2018	2019	2020	2021	2022
\$ 16,555,632	\$ 16,443,063	\$ 17,026,416	\$ 17,683,363	\$ 19,592,919	\$ 20,118,588
8,615,763	7,865,640	8,350,604	8,563,915	11,389,376	12,341,159
31,556,428	31,201,317	36,420,298	35,221,086	33,077,389	38,364,988
5,863,695	5,442,199	5,474,617	6,883,455	6,278,048	7,051,369
157,297	163,621	181,350	193,692	186,521	182,069
232,736	224,257	214,811	213,269	216,969	215,048
491,422	733,120	885,254	578,823	358,120	131,162
0	0	0	0	0	(1,001,110)
4,421,698	5,738,430	3,552,421	6,221,153	2,694,013	2,643,782
<u>67,894,671</u>	<u>67,811,647</u>	<u>72,105,771</u>	<u>75,558,756</u>	<u>73,793,355</u>	<u>80,047,055</u>
12,474,186	9,607,071	8,525,026	7,446,353	6,915,070	8,933,113
2,943,230	2,942,354	2,366,704	3,156,497	3,017,231	3,448,747
6,740,824	7,412,908	8,159,701	7,880,035	8,689,128	9,792,255
5,186,269	7,260,913	13,763,483	8,485,479	8,753,301	8,194,004
4,691,580	5,370,544	5,008,534	11,679,428	5,570,866	5,698,403
33,000,089	33,255,940	34,585,863	32,303,560	33,880,770	38,673,380
6,179	255,258	6,600	0	0	0
0	54,510	62,337	151,152	0	0
3,938,105	849,185	344,611	1,017,218	843,212	407,562
303,994	530,455	312,182	688,275	677,042	705,376
214,042	164,477	156,427	241,380	274,634	250,194
<u>69,498,498</u>	<u>67,703,615</u>	<u>73,291,468</u>	<u>73,049,377</u>	<u>68,621,254</u>	<u>76,103,034</u>
<u>(1,603,827)</u>	<u>108,032</u>	<u>(1,185,697)</u>	<u>2,509,379</u>	<u>5,172,101</u>	<u>3,944,021</u>
329,750	5,681	0	0	0	0
0	0	3,492,803	0	0	0
0	0	0	0	0	0
0	0	0	536,734	0	0
3,841,758	41,279	0	18,431	9,228	121,294
3,464,166	867,988	2,255,406	1,802,828	1,317,763	2,095,476
<u>(3,464,166)</u>	<u>(867,988)</u>	<u>(2,255,406)</u>	<u>(1,802,828)</u>	<u>(1,317,763)</u>	<u>(2,095,476)</u>
<u>4,171,508</u>	<u>46,960</u>	<u>3,492,803</u>	<u>555,165</u>	<u>9,228</u>	<u>121,294</u>
<u>\$ 2,567,681</u>	<u>\$ 154,992</u>	<u>\$ 2,307,106</u>	<u>\$ 3,064,544</u>	<u>\$ 5,181,329</u>	<u>\$ 4,065,315</u>
\$ 7,416,792	\$ 3,239,905	\$ 11,063,850	\$ 6,870,111	\$ 5,044,744	\$ 1,868,010
0.83%	1.08%	0.75%	1.40%	1.50%	1.29%

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

Collection Year	Real Estate				Tangible Personal Property				Ratio of Total Assessed Value To Total Estimated Actual Value	Weighted Average Tax Rate
	Assessed Value		Estimated Actual Value		Assessed Value		Estimated Actual Value			
	Residential/Agricultural	Commercial/Industrial/PU			Public Utility					
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%	17.18	
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%	17.08	
2016	708,413,170	205,910,360	2,612,222,325	102,533,500	292,938,210	1,016,857,030	2,905,160,535	35.00%	19.57	
2017	712,910,520	200,730,900	2,610,273,537	158,360,050	452,434,663	1,072,001,470	3,062,708,200	35.00%	19.99	
2018	758,606,560	218,701,720	2,792,169,756	149,983,620	428,503,202	1,127,291,900	3,220,672,958	35.00%	19.93	
2019	765,413,450	225,039,610	2,829,724,392	170,611,570	487,437,255	1,161,064,630	3,317,161,647	35.00%	19.98	
2020	772,409,860	228,926,090	2,860,816,809	207,605,760	593,129,656	1,208,941,710	3,453,946,465	35.00%	19.63	
2021	834,361,220	257,829,290	3,120,388,287	216,553,650	618,693,778	1,308,744,160	3,739,082,065	35.00%	19.64	
2022	838,669,030	257,618,020	3,132,092,102	235,406,210	672,555,542	1,331,693,260	3,804,647,644	35.00%	19.60	

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<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	6.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00
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	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30
Dover	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	7.70
Lee	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Lodi	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05
Rome	13.90	13.90	13.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90
Troy	6.20	6.20	6.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
Trimble	6.20	6.20	6.20	6.20	6.20	6.20	7.70	7.70	7.70	7.70
Waterloo	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
York	9.10	8.85	8.85	8.85	8.85	8.85	8.85	8.85	8.85	8.85
<u>School Districts</u>										
Alexander Local	37.00	35.70	35.20	36.77	36.45	36.18	35.88	35.56	35.46	35.46
Trimble Local	29.42	28.57	33.57	34.34	34.27	34.21	34.00	28.79	28.65	28.65
Warren Local	34.85	34.24	34.22	34.08	33.30	38.253	38.392	37.823	38.385	38.41
Athens City	62.04	62.87	62.08	60.66	60.45	59.91	63.02	63.38	64.00	61.02
Federal Hocking Local	29.99	29.84	29.79	29.90	29.86	29.00	29.00	29.00	29.00	29.00
Nelsonville-York City	33.53	30.79	30.80	32.99	32.41	30.90	30.74	30.26	30.12	30.12
<u>Joint Vocational Schools</u>										
Tri-County	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Washington County	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<u>Cities</u>										
Athens	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Nelsonville	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
<u>Villages</u>										
Albany	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	10.00	10.00
Amesville	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	19.50	22.50
Chauncey	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Coolville	2.90	2.90	2.90	2.90	2.90	3.90	3.90	3.90	3.90	3.90
Glouster	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20
Jacksonville	24.80	24.80	24.80	24.80	25.80	25.80	25.80	25.80	25.80	25.80
Trimble	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90
Buchtel	15.50	15.50	15.50	15.50	15.50	15.50	19.50	19.50	19.50	19.50
<u>Special Districts</u>										
The Plains Fire	10.20	10.20	10.20	10.20	6.70	6.70	9.20	9.20	9.20	9.20

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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										
2010, 2015, 2020 T.B. Hospital - 5 Years										
Residential/Agricultural Real	0.15	0.15	0.15	0.10	0.10	0.09	0.09	0.09	0.09	0.09
Commercial/Industrial and P.U. Real	0.19	0.19	0.18	0.12	0.12	0.11	0.11	0.11	0.11	0.10
General Business and P.U. Personal	0.30	0.30	0.30	0.20	0.20	0.20	0.20	0.20	0.20	0.20
2012, 2017, 2022 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.51	0.51	0.48	0.48	0.48	0.46	0.46	0.46	0.42	0.43
Commercial/Industrial and P.U. Real	0.56	0.56	0.54	0.54	0.54	0.52	0.51	0.51	0.45	0.46
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, 2019 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.25	0.25	0.24	0.24	0.24	0.22	0.22	0.22	0.21	0.21
Commercial/Industrial and P.U. Real	0.25	0.25	0.24	0.24	0.24	0.23	0.23	0.23	0.20	0.20
General Business and P.U. Personal	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
2005, 2015 Children Services - 10 Years										
Residential/Agricultural Real	2.45	2.46	2.30	2.33	2.33	2.20	2.20	2.20	2.05	2.05
Commercial/Industrial and P.U. Real	2.48	2.48	2.40	2.36	2.37	2.29	2.24	2.25	2.02	2.03
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, 2020 Children Services - 10 Years										
Residential/Agricultural Real	1.36	1.02	1.30	1.29	1.28	1.22	1.36	1.22	2.32	2.32
Commercial/Industrial and P.U. Real	1.50	1.13	1.40	1.43	1.44	1.39	1.39	1.36	2.24	2.26
General Business and P.U. Personal	2.00	1.50	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50
2001 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.22	1.22	1.16	1.16	1.16	1.10	1.10	1.09	1.02	1.02
Commercial/Industrial and P.U. Real	1.35	1.35	1.29	1.29	1.29	1.25	1.22	1.23	1.10	1.11
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	2.33	2.34	2.21	2.21	2.21	2.09	2.09	2.10	1.95	1.95
Commercial/Industrial and P.U. Real	2.36	2.36	2.24	2.25	2.26	2.18	2.13	2.14	1.92	1.93
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
2010, 2018 ACBDD (Beacon) - 8 Years										
Residential/Agricultural Real	1.30	1.55	1.70	1.70	1.70	1.61	1.61	1.61	1.50	1.50
Commercial/Industrial and P.U. Real	1.30	1.55	1.71	1.72	1.72	1.66	1.63	1.63	1.46	1.48
General Business and P.U. Personal	1.30	1.55	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
2014 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real			1.42	1.42	1.42	1.34	1.34	1.34	1.25	1.25
Commercial/Industrial and P.U. Real			1.43	1.43	1.44	1.39	1.35	1.36	1.22	1.23
General Business and P.U. Personal			1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
2009, 2014, 2019 EMS - 5 Years										
Residential/Agricultural Real	0.30	0.30	0.47	0.47	0.47	0.45	0.45	0.45	0.42	0.42
Commercial/Industrial and P.U. Real	0.35	0.35	0.48	0.48	0.48	0.46	0.45	0.45	0.41	0.41
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
2010, 2015, 2020 EMS - 5 Years										
Residential/Agricultural Real	0.68	0.68	0.64	1.00	1.00	0.95	0.95	0.95	0.88	0.88
Commercial/Industrial and P.U. Real	0.75	0.75	0.72	1.00	1.00	0.97	0.94	0.95	0.85	0.86
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2012, 2017, 2022 EMS - 5 Years										
Residential/Agricultural Real	1.00	1.00	0.95	0.95	0.95	0.89	0.90	0.90	0.83	0.83
Commercial/Industrial and P.U. Real	1.00	1.00	0.95	0.95	0.96	0.93	0.90	0.91	0.81	0.82
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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Voted Millage - by levy										
2007, 2017, Health - 10 Years										
Residential/Agricultural Real	0.27	0.27	0.25	0.25	0.25	0.28	0.28	0.28	0.26	0.26
Commercial/Industrial and P.U. Real	0.26	0.26	0.25	0.25	0.25	0.29	0.28	0.28	0.25	0.26
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
2009, 2019 Health - 10 Years										
Residential/Agricultural Real	0.30	0.30	0.28	0.28	0.28	0.27	0.27	0.30	0.28	0.28
Commercial/Industrial and P.U. Real	0.30	0.30	0.28	0.29	0.29	0.28	0.27	0.30	0.27	0.27
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, 2020 Health - 10 Years										
Residential/Agricultural Real	0.40	0.40	0.38	0.38	0.38	0.36	0.36	0.36	0.37	0.37
Commercial/Industrial and P.U. Real	0.40	0.40	0.38	0.38	0.38	0.37	0.36	0.36	0.36	0.36
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, 2022 317 Board - 10 Years										
Residential/Agricultural Real	1.00	1.00	0.97	0.96	0.95	0.92	0.91	0.87	0.84	0.82
Commercial/Industrial and P.U. Real	1.00	1.00	0.96	0.97	0.96	0.95	0.93	0.94	0.86	0.86
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2008, 2018 317 Board - 10 Years										
Residential/Agricultural Real	0.94	0.95	0.92	0.91	0.90	0.87	0.86	0.82	0.79	0.78
Commercial/Industrial and P.U. Real	0.90	0.90	0.87	0.87	0.87	0.86	0.84	0.84	0.78	0.78
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, 2019 Athens County Library - 5 Years										
Residential/Agricultural Real			0.95	0.95	0.95	0.90	0.90	1.20	1.12	1.12
Commercial/Industrial and P.U. Real			0.95	0.95	0.96	0.93	0.90	1.20	1.08	1.09
General Business and P.U. Personal			1.00	1.00	1.00	1.00	1.00	1.20	1.20	1.20
Total Voted Millage - By Type of Property										
Residential/Agricultural Real	14.46	14.40	16.77	17.08	17.05	16.22	16.35	16.46	16.60	16.56
Commercial/Industrial and P.U. Real	14.95	14.83	17.27	17.52	17.57	17.06	16.68	17.05	16.39	16.51
General Business and P.U. Personal	17.75	17.50	20.75	20.65	20.65	20.65	20.65	20.85	21.35	21.35
Total Millage - By Type of Property										
Residential/Agricultural Real	16.76	16.70	19.07	19.38	19.35	18.52	18.65	18.76	18.90	18.86
Commercial/Industrial and P.U. Real	17.25	17.13	19.57	19.82	19.87	19.36	18.98	19.35	18.69	18.81
General Business and P.U. Personal	20.05	19.80	23.05	22.95	22.95	22.95	22.95	23.15	23.65	23.65

**Table 7 A
Athens County, Ohio**

Principal Taxpayers

Real Estate Tax

January 1, 2021 and January 1, 2012

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>January 1, 2021</u>	
		<u>Assessed Value</u>	<u>Percent of Real Property Assessed Value</u>
CPP Athens I LLC	Apartments	\$ 14,545,960	1.33%
BVSHSSF Athens LLC	Apartments	10,325,000	0.94%
Ohio University	Retail Shopping	10,082,720	0.92%
Continental 72 Fund LLC	Retail Shopping	8,340,670	0.76%
Athens Ohio Properties I LLLP	Apartments	6,829,320	0.62%
Athens River Gate LLC	Apartments	5,224,830	0.48%
City of Athens	Parking Garage, etc.	4,616,250	0.42%
Menard Inc	Retail Shopping	4,633,510	0.42%
Breston LLC	Retail Shopping/Apartments	2,977,940	0.27%
Southeastern Ohio Management Company, LLC	Retail Shopping	2,688,120	0.25%
Total Top Ten		70,264,320	6.41%
Total All Others		1,025,277,910	93.59%
Total Assessed Value		\$ 1,095,542,230	100.00%

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>January 1, 2012</u>	
		<u>Assessed Value</u>	<u>Percent of Real Property Assessed Value</u>
Ohio University	Retail Shopping	\$ 8,840,960	1.04%
Hallmark Athens Student Housing, LLC	Apartments	4,841,340	0.57%
Athens Health Realty LLC	Nursing Home	4,387,960	0.51%
Holzer Health System	Clinic	3,719,890	0.44%
Sheltering Arms Hospital	Hospital	2,806,060	0.33%
Grande Vista Village LLC	Apartments	2,444,620	0.29%
Hayes Cornwell, LTD.	Apartments	2,438,560	0.29%
McCoady Properties LTD	Retail Shopping/Apartments	2,334,620	0.27%
Inn-Ohio of Athens, Inc	Hotel/Motel	2,226,160	0.26%
Southeastern Ohio Management Company, LLC	Retail Shopping	2,135,970	0.25%
Total Top Ten		36,176,140	4.25%
Total All Others		814,810,430	95.75%
Total Assessed Value		\$ 850,986,570	100.00%

Real property taxes paid in 2022 are based on January 1, 2021 values.

Real property taxes paid in 2013 are based on January 1, 2012 values.

Source: Athens County Auditor

Table 7 B
Athens County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
December 31, 2021 and December 31, 2012

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>December 31, 2021</u>	
		<u>Assessed Value</u>	<u>Percent of Public Utility Assessed Value</u>
Ohio Power Company	Electric	\$ 74,777,630	31.67%
Texas Eastern Transmission Corp	Natural Gas	69,902,080	29.60%
AEP Ohio Transmission Company	Electric	47,617,220	20.16%
Tennessee Gas Pipeline	Natural Gas	24,657,820	10.44%
Columbia Gas Transmission Corp	Natural Gas	9,154,810	3.88%
Columbia Gas of Ohio Inc.	Natural Gas	7,525,600	3.19%
Buckeye Rural Electric Co. Inc	Electric	993,970	0.42%
Banc of America Leasing & Capital	Public Utility Equipment Lease	461,890	0.20%
Washington Electric Co Op Inc	Electric	143,180	0.06%
Ohio River Valley Pipeline	Natural Gas	136,860	0.06%
Total Top Ten		235,371,060	99.68%
Total All Others		779,970	0.33%
Total Assessed Value		\$ 236,151,030	100.01%

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>December 31, 2012</u>	
		<u>Assessed Value</u>	<u>Percent of Public Utility Assessed Value</u>
Ohio Power Co.	Electric	49,205,940	55.71%
Texas Eastern Transmission Corp	Natural Gas	23,215,880	26.29%
Tennessee Gas Pipeline	Natural Gas	9,652,500	10.93%
Columbia Gas of Ohio Inc.	Natural Gas	2,606,310	2.95%
Columbia Gas Transmission Corp	Natural Gas	2,481,880	2.81%
Buckeye Rural Electric Co. Inc	Electric	744,540	0.84%
Columbus Southern Power Company	Electric	161,600	0.18%
Washington Electric CO OP Inc.	Electric	97,490	0.11%
General Electric Capital Commercial Inc.	Electric	71,440	0.08%
BLX 13, Inc.	Natural Gas	22,920	0.03%
Total Top Ten		88,260,500	99.93%
Total All Others		65,470	0.07%
Total Assessed Value		\$ 88,325,970	100.00%

Public utility tangible personal property tax paid in 2022 is based on values listed on December 31, 2021.
Public utility tangible personal property tax paid in 2013 is based on values listed on December 31, 2012.

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
2013	\$ 52,822,370	\$ 50,110,749	94.87%	\$ 2,729,881	\$ 52,840,630	100.03%	\$ 7,129,835	13.50%
2014	53,499,421	50,777,399	94.91%	2,780,098	53,557,497	100.11%	7,224,659	13.50%
2015	57,933,298	54,774,911	94.55%	3,178,893	57,953,804	100.04%	7,852,219	13.55%
2016	59,113,087	56,445,334	95.49%	3,366,209	59,811,543	101.18%	8,318,129	14.07%
2017	63,388,618	60,836,746	95.97%	3,577,149	64,413,895	101.62%	7,140,792	11.27%
2018	64,153,158	61,840,454	96.40%	2,759,221	64,599,675	100.70%	6,489,934	10.12%
2019	68,239,160	65,759,222	96.37%	3,052,594	68,811,816	100.84%	6,751,103	10.12%
2020	71,597,939	69,531,349	97.11%	2,524,135	72,055,484	100.64%	6,236,403	8.71%
2021	77,332,236	74,801,275	96.73%	2,477,739	77,279,014	99.93%	6,126,313	7.92%
2022	79,051,074	76,763,170	97.11%	2,496,764	79,259,934	100.26%	5,858,749	7.41%

Source: Athens County Auditor

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

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

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

Year	Governmental Activities						Business-Type Activities						Percentage of Estimated Actual Value	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Sales Tax Notes	OWDA Loans	OPWC Loans	Premium on Notes Issued	Capital Leases	General Obligation Bonds	Revenue Anticipation Bonds	OWDA Loans	Rural Development (FmHA) Loans	Total Primary Government				
2013	\$ 9,762	\$ 637,000	\$ 255,074	\$ -	\$ 7,517	\$ 42,140	\$ 106,500	\$ 543,200	\$ 439,621	\$ 24,200	\$ 2,065,014	0.077%	0.107%	\$ 31.93	
2014	358,007	616,000	156,310	-	6,891	799,668	604,700	533,800	412,837	21,200	3,509,413	0.129%	0.175%	54.23	
2015	325,756	568,902	53,233	-	6,264	626,340	557,657	523,900	597,179	18,100	3,277,331	0.114%	0.157%	49.74	
2016	292,820	519,758	-	-	5,638	433,252	509,658	513,600	811,017	14,800	3,100,543	0.107%	0.146%	46.75	
2017	259,096	468,561	-	-	5,011	4,055,937	460,458	502,800	1,320,868	11,400	7,084,131	0.231%	0.326%	106.37	
2018	224,619	415,309	-	-	4,385	3,690,286	410,107	491,500	1,933,005	7,800	7,177,011	0.223%	0.328%	109.04	
2019	3,682,108	360,000	-	536,734	3,758	3,468,727	358,488	479,700	2,571,741	4,000	11,465,256	0.346%	0.504%	175.51	
2020	3,311,771	306,000	-	500,252	3,132	3,259,708	213,936	17,518,000	125,045	-	25,237,844	0.731%	1.052%	386.33	
2021	2,952,407	250,000	-	471,733	2,506	3,035,777	162,292	17,518,000	91,428	-	24,484,143	0.655%	0.970%	394.55	
2022	2,584,906	192,000	-	443,211	1,880	2,905,714	109,455	17,518,000	75,482	-	23,830,648	0.626%	N/A	404.05	

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			
2013	\$ 9,762	\$ -	\$ 9,762	\$ 106,500	\$ -	\$ 106,500	\$ 116,262	0.004%	\$ 1.80
2014	358,007	-	358,007	604,700	-	604,700	962,707	0.035%	14.88
2015	325,756	-	325,756	557,657	-	557,657	883,413	0.031%	13.41
2016	292,820	-	292,820	509,658	-	509,658	802,478	0.028%	12.12
2017	259,096	-	259,096	460,458	-	460,458	719,554	0.023%	10.80
2018	224,619	-	224,619	410,107	-	410,107	634,726	0.020%	9.64
2019	3,682,108	9,589	3,672,519	358,488	-	358,488	4,031,007	0.122%	61.71
2020	3,311,771	8,429	3,303,342	213,936	-	213,936	3,517,278	0.102%	53.84
2021	2,952,407	8,857	2,943,550	162,292	-	162,292	3,105,842	0.083%	50.05
2022	2,584,906	8,903	2,576,003	109,455	-	109,455	2,685,458	0.071%	45.53

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>									
2013	\$ 315,706	\$ 273,265	\$ 42,441	\$ -	\$ -	\$ 60,549	\$ 22,824	\$ 0.51	
2014	331,930	271,925	60,005	-	-	44,579	28,666	0.82	
2015	351,894	244,590	107,304	44,979	10,987	46,200	24,056	0.85	
2016	486,316	359,525	126,791	45,999	9,922	78,760	5,116	0.91	
2017	533,720	320,267	213,453	49,200	8,887	131,403	9,793	1.07	
2018	441,923	303,282	138,641	48,151	7,767	81,431	56,448	0.72	
2019	465,123	663,134	(198,011)	49,319	2,683	160,802	6,486	(0.90)	
2020	501,963	208,606	293,357	50,452	6,160	2,893,947	99,278	0.10	
2021	473,339	503,739	(30,400)	57,644	4,935	33,616	4,669	0.30	
2022	496,672	418,914	77,758	52,837	3,773	2,166,493	3,601	0.03	
<i>Buchtel Water</i>									
2013	122,579	112,039	10,540	-	-	2,427	1,133	2.96	
2014	86,893	114,328	(27,435)	-	-	2,475	1,084	(7.71)	
2015	119,166	86,251	32,915	-	-	2,525	1,034	9.25	
2016	133,742	123,872	9,870	-	-	2,576	984	2.77	
2017	162,151	123,068	39,083	-	-	2,627	932	10.98	
2018	179,749	155,656	24,093	-	-	2,681	876	6.77	
2019	197,941	158,802	39,139	-	-	2,734	825	11.00	
2020	26,490	383,269	(356,779)	-	-	39,192	5,298	(8.02)	
2021	2,016	(237,048)	239,064	-	-	-	-	-	
2022	-	-	-	-	-	-	-	-	
<i>Buchtel Sewer</i>									
2013	200,161	134,864	65,297	10,900	29,399	-	-	1.62	
2014	157,876	155,966	1,910	11,200	28,899	-	-	0.05	
2015	176,005	183,366	(7,361)	11,900	28,374	-	-	(0.18)	
2016	183,785	142,675	41,110	12,300	27,827	-	-	1.02	
2017	188,812	159,542	29,270	10,800	27,255	-	-	0.77	
2018	197,684	172,065	25,619	13,500	26,657	-	-	0.64	
2019	209,254	268,466	(59,212)	14,100	8,770	-	-	(2.59)	
2020	18,560	(151,391)	169,951	573,800	23,628	-	-	0.28	
2021	-	-	-	-	-	-	-	-	
2022	-	-	-	-	-	-	-	-	
						Rural Development Loan Debt Service			
						Principle	Interest		
<i>Plains Water</i>									
2013	587,483	621,863	(34,380)	-	-	2,800	1,304	(8.38)	
2014	620,239	612,568	7,671	-	-	3,000	1,160	1.84	
2015	566,608	614,089	(47,481)	-	-	3,100	1,009	(11.56)	
2016	682,006	578,873	103,133	-	-	3,300	850	24.85	
2017	749,116	744,927	4,189	-	-	3,400	684	1.03	
2018	737,401	575,718	161,683	-	-	3,600	510	39.34	
2019	794,931	827,527	(32,596)	-	-	3,800	261	(8.03)	
2020	861,028	839,781	21,247	-	-	4,000	200	5.06	
2021	751,816	620,616	131,200	-	-	-	-	-	
2022	-	-	-	-	-	-	-	-	

(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, 2022

<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	\$ 6,127,711	100.00%	\$ 6,127,711
Overlapping:			
School Districts wholly within the County			
Athens City School District	59,309,000	100.00%	59,309,000
Entities not wholly within the County			
Alexander Local School District	495,000	86.30%	427,200
Nelsonville-York City School District	2,515,000	85.89%	2,160,194
Trimble Local School District	<u>69,999</u>	97.41%	<u>68,189</u>
Sub-Total Overlapping Districts	<u>62,388,999</u>		<u>61,964,583</u>
Grand Total	<u>\$ 68,516,710</u>		<u>\$ 68,092,294</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 2022 collection year.

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

	2013	2014	2015	2016
Assessed Valuation	\$ 939,312,540	\$ 950,424,090	\$ 1,003,642,610	\$ 1,016,857,030
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)	\$ 21,982,814	\$ 22,260,602	\$ 23,591,065	\$ 23,921,426
Amount of Debt Applicable to Debt Limit General Obligation Bonds	9,762	358,007	325,802	292,820
Less Amount Available in Debt Service	(6,685)	(6,688)	(6,690)	(6,693)
Amount of Debt Subject to Limit	3,077	351,319	319,112	286,127
Legal Debt Margin	\$ 21,979,737	\$ 21,909,283	\$ 23,271,953	\$ 23,635,299
Legal Debt Margin as a Percentage of the Debt Limit	99.99%	98.42%	98.65%	98.80%
Unvoted Debt Limit - 1% of Assessed Valuation	\$ 9,393,125	\$ 9,504,241	\$ 10,036,426	\$ 10,168,570
Amount of Debt Subject to Limit	3,077	351,319	319,112	286,127
Unvoted Legal Debt Margin	\$ 9,390,048	\$ 9,152,922	\$ 9,717,314	\$ 9,882,443
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	99.97%	96.30%	96.82%	97.19%

Source: Athens County Auditor

2017	2018	2019	2020	2021	2022
<u>\$ 1,072,001,470</u>	<u>\$ 1,127,291,900</u>	<u>\$ 1,161,064,630</u>	<u>\$ 1,208,941,710</u>	<u>\$ 1,308,744,160</u>	<u>\$ 1,331,693,260</u>
<u>\$ 25,300,037</u>	<u>\$ 26,682,298</u>	<u>\$ 27,526,616</u>	<u>\$ 28,723,543</u>	<u>\$ 31,218,604</u>	<u>\$ 31,792,332</u>
259,096 (6,696)	224,619 (6,699)	3,682,108 (6,770)	3,311,771 (8,829)	2,952,407 (8,857)	2,584,906 (8,903)
<u>252,400</u>	<u>217,920</u>	<u>3,675,338</u>	<u>3,302,942</u>	<u>2,943,550</u>	<u>2,576,003</u>
<u>\$ 25,047,637</u>	<u>\$ 26,464,378</u>	<u>\$ 23,851,278</u>	<u>\$ 25,420,601</u>	<u>\$ 28,275,054</u>	<u>\$ 29,216,329</u>
99.00%	99.18%	86.65%	88.50%	90.57%	91.90%
<u>\$ 10,720,015</u>	<u>\$ 11,272,919</u>	<u>\$ 11,610,646</u>	<u>\$ 12,089,417</u>	<u>\$ 13,087,442</u>	<u>\$ 13,316,933</u>
<u>252,400</u>	<u>217,920</u>	<u>3,675,338</u>	<u>3,302,942</u>	<u>2,943,550</u>	<u>2,576,003</u>
<u>\$ 10,467,615</u>	<u>\$ 11,054,999</u>	<u>\$ 7,935,308</u>	<u>\$ 8,786,475</u>	<u>\$ 10,143,892</u>	<u>\$ 10,740,930</u>
97.65%	98.07%	68.35%	72.68%	77.51%	80.66%

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

Year	(1) Population	(2) Personal Income	(2) Per Capita Personal Income	Unemployment Rate*
2013	64,681	\$ 1,937,544,000	\$ 29,995	9.0%
2014	64,713	2,004,584,000	30,977	6.9%
2015	65,793	2,082,868,000	31,613	6.3%
2016	66,320	2,130,064,000	32,183	6.4%
2017	66,597	2,171,713,000	32,610	6.1%
2018	65,818	2,189,999,000	33,274	5.6%
2019	65,327	2,273,150,000	34,796	5.3%
2020	65,327	2,399,342,000	36,642	7.3%
2021	62,056	2,523,411,000	40,663	4.1%
2022	58,979	N/A	N/A	4.3%

Source: (1) U. S. Census Bureau; (2) U.S. Bureau of Labor Statistics

* Figures last updated: Nov 2022 to include new statistics for 2021. Statistics for 2022 will be available Nov 2023.

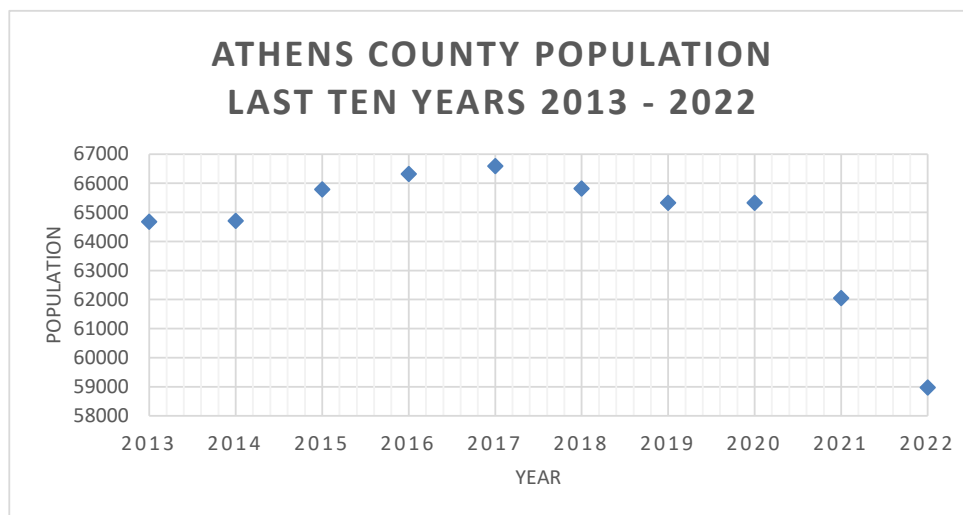


Table 15
Athens County, Ohio
Principal Employers
2022 and 2013

Employer	Nature of Business	2022			2013		
		(1) Number of Employees	Rank	Percentage of Total Employment	(1) Number of Employees	Rank	Percentage of Total Employment
Ohio University	Education	3,430	1	13.78%	4,169	1	16.16%
Athens County Government	Government	598	2	2.40%	570	3	2.21%
Ohio Health (O'Blennes Memorial Hosp.)	Health Care	545	3	2.19%	682	2	2.64%
Athens City Bd of Ed	Education	395	4	1.59%	420	5	1.63%
City of Athens	Government	367	5	1.47%	175	9	0.68%
Wal-Mart Stores Inc	Trade	328	6	1.32%	315	7	1.22%
Rocky Brands	Manufacturing	250	7	1.00%	350	6	1.36%
Kroger of Athens	Trade	218	8	0.88%			
Alexander Local Bd of Ed	Education	203	9	0.82%	198	8	0.77%
Appalachian Behavioral Health Center	Health Care	198	10	0.80%			
Diagnostic Hybrids, Inc/A Quidel Co.	Research	183	11	0.74%	170	10	0.66%
Hocking College	Education	163	12	0.65%	500	4	1.94%
Total		<u>6,878</u>		<u>27.64%</u>	<u>7,549</u>		<u>29.27%</u>
Total Employment within the County (2)		<u>24,896</u>			<u>25,800</u>		

Source: Athens Area Chamber of Commerce

(1) Source: Athens County Chamber of Commerce

(2) Source: Ohio Labor Market Information

Table 16
Athens County, Ohio
County Government Employees by Function/Activity
Last Ten Years

	2013	2014	2015	2016
General Government				
Legislative and Executive				
County Commissioners	6.0	7.0	7.0	8.0
Auditor	13.0	15.0	15.0	14.5
Treasurer	5.0	5.0	5.0	6.5
Prosecuting Attorney	19.0	17.0	19.0	20.0
Data Processing	1.0	1.0	1.0	0.0
Board of Election	7.0	9.5	10.5	9.0
Recorder	4.0	4.0	4.0	4.0
Microfilm	2.0	2.0	2.0	1.0
Building and Grounds	6.0	5.0	5.0	7.0
Judicial				
Common Pleas Court	13.0	11.0	9.0	13.0
Law Library	1.0	1.0	1.0	1.0
Juvenile Court	10.5	9.5	10.0	11.0
Probate Court	3.0	2.0	3.0	3.0
Clerk of Courts	4.0	5.0	5.0	5.0
Title Office	7.0	7.0	7.0	7.0
Municipal Court	3.5	2.5	3.5	3.5
Public Safety				
Coroner	2.0	2.0	2.0	2.5
Sheriff	30.5	30.5	31.0	32.5
Emergency Management	1.5	1.5	1.5	1.5
911 Emergency Communications	17.0	17.0	18.5	17.0
SEPTA	-	-	-	38.0
HVCRC	-	-	-	-
Public Works				
County Engineer	24.0	24.0	26.0	26.0
County Planner	-	-	-	1.0
Soil & Water	4.0	6.0	4.5	5.0
Health				
Dog and Kennel	4.0	4.5	4.5	4.0
Solid Waste	18.0	1.0	1.0	1.0
Recycling	0.0	15.0	15.0	0.0
Health Department	18.5	18.5	23.5	21.0
Ambulance Service	49.0	47.5	49.0	48.0
Plains Water & Sewer	4.0	3.0	3.0	3.0
Buchtel Water & Sewer	1.0	2.0	2.0	1.0
Human Services				
317 Board	8.0	8.0	8.0	8.0
Veteran's Services	5.0	5.0	5.0	5.5
Department of Youth Services	2.5	2.5	10.0	3.5
Victim's Assistance	0.0	1.0	1.0	0.0
Job & Family Services	67.0	68.0	67.0	70.0
Child Support Enforcement	14.0	17.0	16.0	15.0
Children Services	73.5	76.0	75.5	76.5
ACBDD (Beacon School)	83.0	79.0	76.0	87.5
Total	531.5	532.5	547.0	581.0

Source: Athens County Auditor
Each part-time employee is reported as 0.5.

2017	2018	2019	2020	2021	2022
8.0	8.0	7.5	9.5	8.5	8.0
15.5	13.0	13.5	10.5	10.0	11.0
6.0	6.0	6.0	7.0	5.5	7.0
21.0	21.0	21.0	21.0	20.0	23.0
0.0	0.0	0.0	1.0	1.0	0.0
11.0	11.0	11.0	8.5	9.0	9.5
4.0	4.0	4.0	4.0	4.0	4.0
1.0	1.0	1.0	1.0	1.0	1.0
7.0	6.0	6.0	6.0	6.0	6.0
13.0	13.0	12.5	13.5	12.0	9.0
1.0	0.5	0.5	1.0	1.0	1.0
10.5	10.0	9.0	10.5	9.0	8.0
3.0	3.0	3.5	3.5	3.5	3.5
5.0	5.0	5.0	9.5	8.5	9.0
7.5	7.5	8.0	5.0	2.0	4.5
4.5	3.5	3.5	5.0	5.0	3.0
2.5	2.5	2.5	3.0	3.0	2.5
33.5	35.0	35.5	35.0	36.5	41.0
1.5	0.5	1.0	2.0	1.0	2.0
18.0	18.0	18.0	16.5	15.5	17.5
37.5	34.0	0.0	0.0	0.0	0.0
-	-	-	20.5	22.0	24.0
26.0	26.0	27.0	25.5	26.0	27.0
1.0	2.0	2.0	0.0	1.0	1.0
6.0	5.5	5.5	6.5	4.5	3.5
3.5	4.0	3.0	4.0	4.0	3.5
1.0	1.0	1.0	1.0	1.0	1.0
0.0	0.0	0.0	0.0	0.0	0.0
20.5	20.0	19.5	21.0	23.5	23.0
50.0	51.0	54.0	55.0	54.0	55.5
3.0	3.0	3.0	4.0	4.0	5.0
1.0	1.0	1.0	0.0	0.0	0.0
8.0	8.0	7.0	6.0	7.0	8.0
5.5	5.5	6.0	5.5	6.0	4.5
2.0	2.0	2.0	2.0	1.0	2.0
2.5	3.0	3.0	2.0	2.0	3.0
72.0	75.0	74.0	67.0	68.0	70.0
14.0	14.0	15.0	12.0	12.0	14.0
75.5	71.0	74.5	68.0	69.0	79.0
97.0	85.0	74.5	83.0	71.5	70.0
<u>599.5</u>	<u>579.5</u>	<u>541.0</u>	<u>556.0</u>	<u>538.5</u>	<u>564.5</u>

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Legislative and Executive										
County Commissioners										
Number of resolutions	7	23	13	18	19	21	30	37	24	38
Number of meetings	56	60	52	50	52	52	54	51	50	52
Auditor										
Number of non-exempt conveyances	858	886	957	974	1,014	1,000	908	983	1,095	1,011
Number of exempt conveyances	732	704	698	751	738	688	748	846	788	815
Number of real estate transfers	1,590	1,590	1,655	1,725	1,752	1,688	1,656	1,829	1,883	1,826
Number of personal property returns-inter-co	-	-	-	-	-	-	-	-	-	-
Number of expense checks used	23,456	23,799	23,218	23,449	24,525	28,155	24,135	22,463	23,391	24,441
Number of payroll checks used	17,021	18,521	16,703	4,414	1,615	1,007	906	720	723	760
Number of vendors licenses issued	101	100	96	51	49	100	121	98	37	114
Treasurer										
Number of tax bill envelopes mailed Real	28,693	28,898	29,681	75,564	75,175	75,085	75,809	74,380	73,408	73,138
Number of tax bill envelopes mailed Real Delq	2,296	1,994	2,261	4,856	4,793	4,384	4,192	-	-	-
Number of tax bill envelopes mailed MH	6,062	5,997	6,126	7,229	6,865	6,883	6,861	6,855	6,594	7,154
Number of tax bill envelopes mailed PPT	8	-	8	-	7	-	-	-	-	-
Return on portfolio-weighted yield	0.31%	0.86%	1.01%	1.24%	1.62%	2.04%	1.93%	0.84%	0.77%	1.15%
Prosecuting Attorney										
Number of criminal cases - new	502	512	510	508	578	632	614	447	576	558
Number of cases - Civil/Township Requests/Appeals	155	406	214	638	859	1,117	1,206	1,276	1,247	256
Number of criminal cases - Probation Revocations	379	240	N/A	N/A	N/A	N/A	N/A	N/A	N/A	381
Board of Election										
Number of registered voters	44,024	43,737	38,319	45,418	45,165	45,318	40,919	39,342	38,961	38,989
Number of voters last general election	7,758	14,863	14,110	30,042	12,158	23,167	10,843	26,350	10,624	19,331
Percentage of registered voters that voted	17.62%	33.98%	36.82%	66.15%	26.92%	51.12%	26.50%	66.98%	27.27%	49.58%
Recorder										
Number of deeds recorded	2,186	2,142	2,177	2,359	2,342	2,546	2,376	2,412	2,525	2,671
Number of mortgages recorded	4,134	3,241	3,395	3,530	3,569	3,487	3,141	4,090	3,955	3,024
Number of liens recorded	199	238	279	344	667	447	622	464	417	353
Number of leases recorded	104	108	89	61	51	53	77	32	44	47
Number of power of attorneys recorded	108	122	129	101	109	119	120	98	127	98
Number of partnerships recorded	-	1	-	-	1	1	1	1	1	-
Number of military discharges recorded	12	6	5	6	-	4	5	2	2	5
Number of plats recorded	1	-	6	6	1	1	-	4	-	1
Number of miscellaneous items recorded	119	119	119	136	106	108	116	112	111	147
Building and Grounds										
Number of buildings	66	66	66	66	66	66	67	67	67	72

Source: Various Athens County Departments

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Judicial										
Clerk of Courts/Common Pleas Court										
Number of civil cases filed	1,605	1,790	1,583	1,445	749	255	1,323	1,112	2,563	454
Number of criminal cases filed	501	512	510	508	578	632	618	447	576	560
Juvenile Court										
Number of unruly cases filed	20	18	11	23	46	50	43	48	22	53
Number of delinquent cases filed	205	216	196	202	114	114	143	87	132	208
Number of traffic cases filed	175	121	190	140	150	137	147	88	104	100
Number of neglected, dependent and abused children dispositions cases filed	57	97	100	87	100	79	45	85	168	136
Number of paternity/support cases filed	101	140	158	99	150	78	77	83	96	80
Number of other cases filed	113	160	202	153	167	154	165	105	64	153
Number of private custody case filed	-	-	-	-	-	-	-	-	124	61
Probate Court										
Number of civil cases filed	4	2	1	-	2	2	3	-	1	4
Number of civil cases filed w/in an estate and/or guardianship	-	-	-	-	-	-	-	-	14	20
Municipal Court										
Number of civil cases filed	898	934	892	936	1,087	1,247	1,203	840	937	993
Number of criminal cases filed	3,122	2,896	3,147	2,686	2,974	2,578	2,223	1,514	1,466	1,623
Number of traffic cases filed	8,840	8,742	9,686	7,586	6,415	6,607	6,074	5,018	6,150	5,838
Law Library										
Number of volumes in collection	10,000	10,000	10,000	8,000	8,000	8,000	8,000	8,000	8,000	688
Public Safety										
Coroner										
Number of cases investigated	65	82	82	58	59	58	126	130	152	158
Number of autopsies performed	36	51	38	25	15	31	20	36	37	50
Number of toxicology without autopsy	-	-	-	-	2	2	6	6	11	3
Number of toxicology collected for Ohio State Highway Patrol	-	-	-	-	-	-	-	-	1	2
Sheriff										
Number of incidents reported	9,554	8,824	17,685	19,114	23,430	23,812	18,506	9,491	7,967	7,209
Number of papers served	5,743	5,887	2,365	2,780	3,334	3,124	3,462	2,425	1,525	1,573
Number of transport hours	4,866	5,189	4,974	4,659	4,868	4,135	3,938	3,052	4,160	4,160
Number of court security hours	5,450	6,240	6,240	6,240	6,240	6,240	6,240	6,240	6,240	7,280
911 Emergency Communications										
Number of calls received	124,355	114,399	127,210	94,945	97,047	100,639	81,406	92,399	94,228	60,967
Public Works										
County Engineer										
Miles of roads resurfaced	25.20	17.30	20.52	8.37	12.00	7.10	17.44	5.28	15.30	6.20
Number of bridges replaced/improved	2	7	5	6	7	5	12	5	2	8
Number of culverts built/replaced/improved	76	98	65	54	38	25	36	35	44	35
Miles of roads chip & sealed	-	-	-	-	12.00	0.60	11.41	12.70	15.59	2.30

Source: Various Athens County Departments

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Health										
Ambulance Service										
Number of Basic Level Service Transports	1,440	1,578	1,259	256	1,741	2,260	2,418	2,114	2,726	2,948
Number of Advanced Level Service Transports	3,255	3,422	3,848	3,801	3,325	3,014	3,102	2,661	2,876	2,802
Number of Extra Advanced Level Service Transports	53	90	84	69	71	75	82	94	118	96
Number of Treat Without Transports	507	566	460	616	1,629	869	771	783	807	471
Dog and Kennel										
Number of 1 year dog licenses issued	9,867	9,523	9,835	9,358	8,641	8,651	9,282	9,561	9,011	8,988
Number of 3 year dog licenses issued	N/A	37	33	20	34	33	32	22	15	19
Number of permanent dog licenses issued	N/A	8	19	4	3	7	6	10	7	9
Number of kennel licenses issued	308	125	271	102	114	23	125	26	90	279
Sewer Districts										
Average monthly sewage treated (gallons)	11,425,000	11,240,000	7,260,000	5,760,000	5,970,000	6,060,000	6,774,000	6,076,000	6,105,000	8,600,000
Number of tap-ins	1,418	1,483	1,430	1,490	1,507	1,532	1,538	1,232	1,298	1,248
Number of customers	1,418	1,483	1,430	1,490	1,507	1,532	1,538	1,232	1,298	1,248
Water Districts										
Average monthly water billed	\$ 53,399	\$ 55,850	\$ 55,123	\$ 64,397	\$ 66,756	\$ 75,353	\$ 78,500	\$ 65,142	\$ 66,381	\$ 66,044
Number of tap-ins	1,445	1,458	1,464	1,476	1,481	1,466	1,475	1,266	1,285	1,222
Number of customers	1,445	1,458	1,464	1,476	1,481	1,466	1,475	1,266	1,285	1,222
Human Services										
Veteran's Services										
Number of clients served	2,031	2,113	1,836	1,964	1,693	1,675	957	1,613	1,048	708
Amount of benefits paid to county residents	\$ 329,606	\$ 340,198	\$ 327,987	\$ 353,494	\$ 366,318	\$ 312,278	\$ 221,324	\$ 138,157	\$ 268,807	\$ 201,677
Job & Family Services										
Average monthly client count - food stamps	11,586	11,135	10,311	10,323	9,836	9,069	8,022	9,134	9,212	9,244
Average monthly client count - day care children	185	161	161	256	150	144	197	181	163	134
Average monthly client count - WIA	64	97	104	71	64	63	65	59	62	101
Average yearly client count - job placement	1,047	1,049	1,456	785	683	129	297	121	166	158
Child Support Enforcement										
Average yearly active support orders	4,286	4,349	3,956	4,056	3,743	3,503	3,524	3,471	3,471	3,469
Percentage collected	63.88%	63.01%	63.99%	64.60%	63.15%	62.27%	60.80%	62.34%	64.73%	63.28%
Children Services										
Average monthly client count - foster care (includes residential, relative, therapeutic)	76	77	88	106	104	99	83	76	92	119
Average monthly client count - adoption	26	24	28	31	33	39	35	30	27	27
Average In-home (Voluntary, Protective Service Order, Posi tract)	36	37	36	29	20	24	26	25	28	39
ACBDD (Beacon School)										
Number of students enrolled	56	49	50	45	66	61	77	81	66	58
Early intervention program	60	41	73	52	57	61	62	56	58	45
Preschool	14	8	13	11	15	12	16	12	16	22
School Age	43	48	32	39	51	49	51	41	32	36
Number of employed at workshop & other	74	62	74	28	11	9	N/A	N/A	N/A	N/A
Residential Support	188	212	205	205	206	215	203	205	210	216
Supported Employment	128	118	119	97	122	153	178	134	96	57
Case Management	154	166	168	170	391	390	399	420	415	230
Conservation and Recreation										
Number of Parks	1	1	1	1	1	1	1	1	1	3
Miles of Bike path	13.67	13.67	13.67	21.00	21.00	21.00	21.00	21.00	21.00	22.00
Miles of Recreational Trail	-	-	-	-	-	5.79	5.79	5.79	5.79	105.00

Source: Various Athens County Departments
Athens Bikeway

Table 18
Athens County Ohio
Governmental Activities Capital Assets by Function/Activity
Last Ten Years

Function and Activity	2013	2014	2015	2016
<i>General Government - Legislative and Executive</i>				
County Commissioners	\$ 6,219,519	\$ 6,219,519	\$ 6,211,968	\$ 6,224,363
Auditor	58,422	58,422	58,422	80,616
Treasurer	16,060	29,555	22,425	22,425
Prosecuting Attorney	35,684	61,924	61,924	85,398
Data Processing	147,138	147,138	139,602	139,602
Board of Election	793,718	793,718	805,908	805,908
Recorder	26,470	26,470	26,470	27,689
Microfilm	29,810	29,810	29,810	29,810
Records Center	35,578	111,967	111,967	111,967
Building and Grounds	371,540	392,540	577,903	603,276
<i>Total Legislative & Executive</i>	<u>7,733,939</u>	<u>7,871,063</u>	<u>8,046,399</u>	<u>8,131,054</u>
<i>General Government - Judicial</i>				
Common Pleas Court	91,960	86,465	81,269	92,799
Law Library	21,000	21,000	21,000	21,000
Juvenile Court	47,136	41,851	26,156	40,446
Probate Court	6,583	6,583	6,583	12,634
Clerk of Courts	68,420	34,219	32,883	32,883
<i>Total Judicial</i>	<u>235,099</u>	<u>190,118</u>	<u>167,891</u>	<u>199,762</u>
<i>Public Safety</i>				
Sheriff	1,995,648	2,115,732	1,808,438	1,915,829
Emergency Management	419,409	419,409	419,409	419,409
911 Emergency Communications	1,194,305	1,659,513	1,811,945	2,244,173
<i>Total Public Safety</i>	<u>3,609,362</u>	<u>4,194,654</u>	<u>4,039,792</u>	<u>4,579,411</u>
<i>Public Works</i>				
County Engineer	6,510,167	7,388,025	7,631,556	7,701,020
GIS	6,495	6,495	6,495	6,495
Infrastructure	78,841,093	80,139,289	81,062,988	82,256,239
<i>Total Public Works</i>	<u>85,357,755</u>	<u>87,533,809</u>	<u>88,701,039</u>	<u>89,963,754</u>
<i>Health</i>				
Dog and Kennel	726,700	726,700	726,700	726,700
Ambulance Service	2,408,327	2,383,634	2,942,051	3,082,474
Solid Waste	1,429,206	1,429,206	1,416,882	240,141
Health Department	123,918	114,055	114,055	114,055
<i>Total Health</i>	<u>4,688,151</u>	<u>4,653,595</u>	<u>5,199,688</u>	<u>4,163,370</u>
<i>Human Services</i>				
County Home Farm	28,711	28,711	28,711	28,711
Veteran's Services	5,135	5,135	-	-
Job & Family Services	2,802,565	2,802,565	2,704,180	2,704,672
Child Support Enforcement	6,908	6,908	6,908	6,908
Childrens Services	1,793,298	1,854,344	1,816,338	1,803,003
ACBDD (Beacon School)	7,328,209	7,215,380	7,280,321	7,443,471
<i>Total Human Services</i>	<u>11,964,826</u>	<u>11,913,043</u>	<u>11,836,458</u>	<u>11,986,765</u>
<i>Conservation and Recreation</i>				
Athens County Bikeway	902,055	913,068	919,742	994,020
Ferndale Park	61,126	61,126	61,126	61,126
<i>Total Conservation & Recreation</i>	<u>963,181</u>	<u>974,194</u>	<u>980,868</u>	<u>1,055,146</u>
Total Governmental Funds Capital Assets	<u>\$ 114,552,313</u>	<u>\$ 117,330,476</u>	<u>\$ 118,972,135</u>	<u>\$ 120,079,262</u>

Source: Athens County Auditor

	2017	2018	2019	2020	2021	2022
\$	6,281,363	\$ 6,344,858	\$ 7,764,213	\$ 7,764,213	\$ 8,006,189	\$ 8,006,189
	240,439	606,879	606,879	71,921	71,921	71,921
	22,425	22,425	22,425	22,425	22,425	22,425
	91,409	176,699	182,699	153,511	153,511	153,511
	139,602	27,065	27,065	27,065	27,065	27,065
	805,908	799,278	744,673	749,673	740,104	740,104
	27,689	33,439	33,439	33,439	27,689	27,689
	29,810	29,810	29,810	29,810	21,476	21,476
	111,967	111,967	518,136	642,822	723,098	723,098
	1,759,487	1,809,009	1,888,409	1,918,586	1,745,258	1,745,258
	9,510,099	9,961,429	11,817,748	11,413,465	11,538,736	11,538,736
	102,799	102,799	105,394	122,794	122,794	122,794
	21,000	21,000	21,000	21,000	21,000	21,000
	40,446	27,460	27,460	27,460	27,460	27,460
	12,634	12,634	12,634	12,634	12,634	6,051
	32,883	32,883	32,883	32,883	43,583	43,583
	209,762	196,776	199,371	216,771	227,471	220,888
	2,445,542	2,738,511	2,888,035	3,002,773	3,019,861	2,969,677
	419,409	396,909	421,219	371,215	313,178	313,178
	2,684,387	2,203,155	2,347,523	2,432,116	2,649,009	2,657,645
	5,549,338	5,338,575	5,656,777	5,806,104	5,982,048	5,940,500
	8,039,918	8,191,637	9,546,850	10,308,654	9,514,009	9,563,439
	6,495	6,495	13,763	13,763	13,763	13,763
	83,269,323	84,841,803	89,772,264	91,402,690	93,757,849	93,757,849
	91,315,736	93,039,935	99,332,877	101,725,107	103,285,621	103,335,051
	737,435	737,435	737,435	765,275	765,275	765,275
	3,438,485	3,500,197	3,721,324	6,192,311	6,424,301	6,424,301
	99,263	-	-	-	-	-
	114,055	127,671	127,457	597,457	597,457	597,457
	4,389,238	4,365,303	4,586,216	7,555,043	7,787,033	7,787,033
	28,711	28,711	28,711	28,355	28,355	28,355
	-	-	-	-	-	-
	4,719,266	4,737,925	6,231,568	6,428,394	6,702,276	7,190,322
	6,908	6,908	6,908	6,908	-	-
	1,774,903	1,802,555	1,802,555	1,770,319	1,776,819	1,927,664
	8,040,906	8,055,532	6,832,185	7,109,189	6,631,422	6,696,419
	14,570,694	14,631,631	14,901,927	15,343,165	15,138,872	15,842,760
	1,079,548	1,229,132	1,409,078	1,542,130	1,799,467	1,799,467
	71,098	71,098	71,098	76,823	76,823	76,823
	1,150,646	1,300,230	1,480,176	1,618,953	1,876,290	1,876,290
\$	126,695,513	\$ 128,833,879	\$ 137,975,092	\$ 143,678,608	\$ 145,836,071	\$ 146,541,258

Table 19
Athens County, Ohio
Assessed Valuation of Exempted Real Property
January 1, 2022

	United States of America	State of Ohio	County	Townships	Municipalities	Board of Education	Conservancy & Park Districts (Publicly Owned)
<u>MUNICIPALITY</u>							
Athens City	\$ 409,810	\$ 16,797,510	\$ 5,748,450	\$ 277,850	\$ 16,806,050	\$ 7,518,770	\$ 710,030
Nelsonville City	570,380	122,700	5,584,810	-	1,792,370	8,891,620	197,690
Albany Corporation	-	40,460	14,960	22,170	285,790	154,010	39,730
Amesville Corporation	-	-	13,730	2,130	119,180	1,122,640	-
Buchtel Corporation	35,170	-	23,290	-	71,230	54,070	-
Chauncey Corporation	48,730	-	10,890	-	287,880	861,190	-
Coolville Corporation	-	30,800	32,480	59,350	96,290	1,015,950	-
Glouster Corporation	250	180	320,670	70,970	247,300	1,769,520	-
Jacksonville Corporation	9,010	-	21,760	2,390	122,070	-	-
Trimble Corporation	-	20	61,860	4,540	160,420	-	40
	<u>\$ 1,073,350</u>	<u>\$ 16,991,670</u>	<u>\$ 11,832,900</u>	<u>\$ 439,400</u>	<u>\$ 19,988,580</u>	<u>\$ 21,387,770</u>	<u>\$ 947,490</u>
<u>TOWNSHIPS</u>							
Athens Township	\$ 50	\$ 229,420	\$ 1,289,810	\$ 220,290	\$ 1,283,040	\$ 5,830,650	\$ 106,500
Alexander Township	-	591,640	18,230	31,940	280	2,559,340	-
Ames Township	-	32,540	730	31,630	34,240	-	190
Bern Township	-	200,680	-	52,130	-	4,160	-
Canaan Township	176,370	1,986,490	665,970	80,720	78,260	-	140,610
Carthage Township	-	468,540	5,120	125,220	-	-	-
Dover Township	4,458,460	18,910	958,650	66,900	66,820	6,150	331,400
Lee Township	-	24,540	51,420	132,260	35,170	32,770	26,640
Lodi Township	5,840	246,110	11,600	337,250	-	-	-
Rome Township	61,790	165,780	20,260	92,930	-	2,872,030	7,450
Troy Township	32,980	203,580	98,060	12,570	-	-	56,210
Trimble Township	2,026,380	2,787,950	22,810	1,036,530	56,680	2,240,130	591,380
Waterloo Township	94,920	3,019,810	93,720	110,170	-	-	49,130
York Township	3,813,420	947,960	41,600	111,820	62,300	1,270	94,200
	<u>\$ 10,670,210</u>	<u>\$ 10,923,950</u>	<u>\$ 3,277,980</u>	<u>\$ 2,442,360</u>	<u>\$ 1,616,790</u>	<u>\$ 13,546,500</u>	<u>\$ 1,403,710</u>
Total Athens County	<u>\$ 11,743,560</u>	<u>\$ 27,915,620</u>	<u>\$ 15,110,880</u>	<u>\$ 2,881,760</u>	<u>\$ 21,605,370</u>	<u>\$ 34,934,270</u>	<u>\$ 2,351,200</u>
<u>SCHOOL DISTRICTS</u>							
Athens CSD	\$ 4,917,050	\$ 17,869,240	\$ 8,007,800	\$ 493,520	\$ 18,417,770	\$ 14,216,760	\$ 1,275,360
Alexander LSD	100,760	3,923,740	189,930	620,910	321,240	2,746,120	110,530
Federal Hocking LSD	271,140	2,263,830	836,350	539,740	353,990	5,014,780	82,000
Trimble LSD	1,915,430	2,744,920	427,100	1,114,430	586,180	3,982,160	591,420
Nelsonville-York CSD	4,539,180	1,113,890	5,649,700	111,820	1,926,190	8,974,450	291,890
Warren LSD	-	-	-	1,340	-	-	-
	<u>\$ 11,743,560</u>	<u>\$ 27,915,620</u>	<u>\$ 15,110,880</u>	<u>\$ 2,881,760</u>	<u>\$ 21,605,370</u>	<u>\$ 34,934,270</u>	<u>\$ 2,351,200</u>
<u>Joint Vocational Schools</u>							
Tri-County J.V.S.	\$11,743,560	\$27,915,620	\$15,110,880	\$2,880,420	\$21,605,370	\$34,934,270	\$2,351,200
Washington County J.V.S.	-	-	-	1,340	-	-	-
	<u>\$11,743,560</u>	<u>\$27,915,620</u>	<u>\$15,110,880</u>	<u>\$2,881,760</u>	<u>\$21,605,370</u>	<u>\$34,934,270</u>	<u>\$2,351,200</u>

Schools, Colleges & Academies (Privately Owned)	Charitable Institutions (Privately Owned)	Churches, Etc. Public Worship	Graveyards, Monuments, Cemetaries	Tax Abatements	Other	Total Value
\$ 269,739,650	\$ 24,182,050	\$ 5,527,560	\$ 585,010	\$ 12,628,840	\$ 1,674,020	\$ 362,605,600
15,667,050	2,695,130	1,164,420	29,010	-	49,630	36,764,810
-	183,270	954,150	-	375,950	27,940	2,098,430
-	4,320	17,820	-	-	-	1,279,820
-	-	219,830	-	-	108,160	511,750
-	78,890	283,590	9,150	-	117,370	1,697,690
2,020	188,600	340,110	2,150	-	-	1,767,750
-	741,090	317,300	-	-	53,650	3,520,930
-	52,220	68,030	-	-	78,060	353,540
-	49,690	23,140	18,570	-	-	318,280
<u>\$ 285,408,720</u>	<u>\$ 28,175,260</u>	<u>\$ 8,915,950</u>	<u>\$ 643,890</u>	<u>\$ 13,004,790</u>	<u>\$ 2,108,830</u>	<u>\$ 410,918,600</u>
\$ 223,000	\$ 748,810	\$ 2,001,180	\$ 14,660	\$ -	\$ 1,427,580	\$ 13,374,990
56,810	620,240	1,239,930	234,810	-	522,920	5,876,140
-	-	111,240	13,820	-	6,540	230,930
-	-	79,810	2,600	-	-	339,380
-	118,230	106,490	51,600	-	11,400	3,416,140
-	134,140	269,510	35,520	-	563,040	1,601,090
-	500,350	173,660	56,570	-	2,943,510	9,581,380
3,823,620	426,750	129,850	-	-	1,340	4,684,360
-	-	84,180	15,810	-	87,480	788,270
-	81,350	168,260	49,130	-	72,790	3,591,770
-	90,210	542,910	51,650	-	42,000	1,130,170
-	-	137,700	16,640	-	513,990	9,430,190
-	68,430	320,130	12,830	-	18,610	3,787,750
3,268,560	80,530	399,500	133,770	-	209,440	9,164,370
<u>\$ 7,371,990</u>	<u>\$ 2,869,040</u>	<u>\$ 5,764,350</u>	<u>\$ 689,410</u>	<u>\$ -</u>	<u>\$ 6,420,640</u>	<u>\$ 66,996,930</u>
<u>\$ 292,780,710</u>	<u>\$ 31,044,300</u>	<u>\$ 14,680,300</u>	<u>\$ 1,333,300</u>	<u>\$ 13,004,790</u>	<u>\$ 8,529,470</u>	<u>\$ 477,915,530</u>
\$ 269,962,650	\$ 18,447,500	\$ 7,962,930	\$ 691,930	\$ 12,628,840	\$ 2,578,860	\$ 377,470,210
3,880,430	1,381,700	2,752,640	271,850	375,950	812,980	17,488,780
2,020	7,596,440	1,544,680	171,530	-	1,452,540	20,129,040
-	843,000	585,990	35,210	-	3,317,860	16,143,700
18,935,610	2,775,660	1,783,750	162,780	-	367,230	46,632,150
-	-	50,310	-	-	-	51,650
<u>\$ 292,780,710</u>	<u>\$ 31,044,300</u>	<u>\$ 14,680,300</u>	<u>\$ 1,333,300</u>	<u>\$ 13,004,790</u>	<u>\$ 8,529,470</u>	<u>\$ 477,915,530</u>
\$292,780,710	\$31,044,300	\$14,629,990	\$1,333,300	\$13,004,790	\$8,529,470	\$477,863,880
-	-	50,310	-	-	-	51,650
<u>\$292,780,710</u>	<u>\$31,044,300</u>	<u>\$14,680,300</u>	<u>\$1,333,300</u>	<u>\$13,004,790</u>	<u>\$8,529,470</u>	<u>\$477,915,530</u>

Table 20
Athens County, Ohio
Athens County Taxes Collected
(Collection Year 2022)

Entity	Taxes ⁽²⁾			
	Real Estate	Manufactured Homes	Estate	Total
General Fund	\$ 3,010,372	\$ 29,880	\$ -	\$ 3,040,252
Children Services	5,955,341	58,086	-	6,013,427
ACBDD (Beacon School)	7,998,678	77,299	-	8,075,977
Ambulance Service	2,847,302	28,005	-	2,875,307
TB Levy	142,761	1,283	-	144,044
Senior Citizens	631,321	6,004	-	637,325
Senior Citizens Meals on Wheels	281,334	2,765	-	284,099
Total County Offices and Agencies	20,867,109	203,322	-	21,070,431
Health Department	1,207,556	11,869	-	1,219,425
317 Board	2,188,079	21,394	-	2,209,473
County Library	1,467,840	14,446	-	1,482,286
⁽¹⁾ Total Outside Agencies	4,863,475	47,709	-	4,911,184
Athens CSD	24,065,120	109,975	-	24,175,095
Nelsonville-York CSD	3,138,270	33,809	-	3,172,079
Alexander LSD	6,843,173	90,161	-	6,933,334
Federal Hocking LSD	4,862,120	85,831	-	4,947,951
Trimble LSD	1,220,165	22,645	-	1,242,810
Warren LSD	98,505	1,052	-	99,557
Tri-County JVS	2,914,741	27,812	-	2,942,553
Washington Co. JVS	5,246	64	-	5,310
Total Schools	43,147,340	371,349	-	43,518,689
Athens City	1,068,890	69	-	1,068,959
Nelsonville City	480,692	3,747	-	222,537
Albany Village	154,356	1,792	-	140,869
Amesville Village	42,971	550	-	37,102
Buchtel Village	81,055	1,804	-	87,869
Chauncey Village	49,514	1,392	-	51,831
Coolville Village	26,271	319	-	26,658
Glouster Village	199,505	2,970	-	201,892
Jacksonville Village	82,984	2,226	-	90,715
Trimble Village	55,725	884	-	56,808
Total Municipalities	2,241,963	15,753	-	1,985,240
Alexander Township	716,755	12,680	-	693,272
Ames Township	293,812	3,853	-	288,866
Athens Township	1,176,272	11,994	-	1,163,041
Bern Township	165,894	1,666	-	164,365
Canaan Township	502,484	1,914	-	446,760
Carthage Township	282,946	9,539	-	291,157
Dover Township	354,840	7,103	-	406,567
Lee Township	380,722	2,710	-	373,070
Lodi Township	345,539	4,435	-	338,907
Rome Township	439,344	8,033	-	452,469
Trimble Township	249,559	4,609	-	242,877
Troy Township	368,370	9,065	-	378,419
Waterloo Township	356,134	8,120	-	365,775
York Township	732,704	8,531	-	748,446
Total Townships	6,365,375	94,252	-	6,353,991
County Wide Total	<u>\$ 77,485,262</u>	<u>\$ 732,385</u>	<u>\$ -</u>	<u>\$ 77,839,535</u>

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 2022)

Entity	State Payments			
	Gasoline	Motor Vehicle License	Local Government	Total
General Fund	\$ -	\$ 13,288	\$ 776,464	\$ 789,752
Co. Engineer	3,700,503	2,011,803	-	5,712,306
Total County Offices and Agencies	<u>3,700,503</u>	<u>2,025,091</u>	<u>776,464</u>	<u>6,502,058</u>
Athens City	-	91,965	471,618	563,583
Nelsonville City	-	22,331	75,399	97,730
Albany Village	-	5,956	20,592	26,548
Amesville Village	-	1,179	6,060	7,239
Buchtel Village	-	8,900	11,975	20,875
Chauncey Village	-	5,412	17,407	22,819
Coolville Village	-	3,769	14,087	17,856
Glouster Village	-	10,405	21,340	31,745
Jacksonville Village	-	2,936	10,235	13,171
Trimble Village	-	8,048	10,242	18,290
Total Municipalities	<u>-</u>	<u>160,901</u>	<u>658,955</u>	<u>819,856</u>
Alexander Township	137,433	25,861	16,266	179,560
Ames Township	137,433	16,849	12,686	166,968
Athens Township	154,608	40,081	55,094	249,783
Bern Township	137,433	13,783	12,174	163,390
Canaan Township	137,433	21,224	15,719	174,376
Carthage Township	137,433	24,636	17,386	179,455
Dover Township	137,433	27,796	20,471	185,700
Lee Township	137,433	18,747	14,215	170,395
Lodi Township	137,433	22,370	16,340	176,143
Rome Township	137,433	24,193	18,118	179,744
Trimble Township	137,433	20,589	17,452	175,474
Troy Township	137,433	25,874	17,967	181,274
Waterloo Township	137,433	22,880	16,189	176,502
York Township	137,433	20,138	21,049	178,620
Total Townships	<u>1,941,237</u>	<u>325,021</u>	<u>271,126</u>	<u>2,537,384</u>
County Wide Total	<u>\$ 5,641,740</u>	<u>\$ 2,511,013</u>	<u>\$ 1,706,545</u>	<u>\$ 9,859,298</u>
Special Assessments ⁽¹⁾				
Plains Water & Sewer	\$ 28,341	Athens City		\$ 781,497
Buchtel Water & Sewer	-	Nelsonville City		11,603
Trimble Waste Water	131,546	Albany Village		6,018
Hocking Conservancy District	329,787	Amesville Village		-
Le-Ax Water	22,064	Buchtel Village		56
Margrets Creek	160,075	Coolville Village		-
Tuppers Plains Chester Water	710	Glouster Village		4,696
Burr Oak Water	664	Jacksonville Village		877
Hocking County Auditor	368	Trimble Village		1,936
Sunday Creek Water	1,828	Total Municipalities		<u>\$ 806,683</u>
Total Special Districts	<u>\$ 675,383</u>			

⁽¹⁾ The County Auditor is the fiscal agent for these agencies but they are not included in any General Government reports.

⁽¹⁾ Special Assessments are net of any fees.

Table 22
Athens County, Ohio
Detail Sales Tax Receipts
(Collection Year 2022)
(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.),	\$ 1,666,948	20.03%	\$ 834,129	20.11%
Direct Pay	Taxes paid directly to the State.	6,746	0.08%	3,373	0.08%	10,119	0.08%
Seller's Use	Out of State Retailers.	1,645,215	19.77%	822,606	19.84%	2,467,821	19.79%
Consumer's Use	Taxes due beyond what was paid to supplier.	134,338	1.61%	64,736	1.56%	199,074	1.60%
Motor Vehicle	From County Clerk of Courts.	1,181,433	14.20%	589,847	14.22%	1,771,280	14.21%
Watercraft and Outboard Motors	From County Clerk of Courts.	11,716	0.14%	5,811	0.14%	17,527	0.14%
Liquor Control	State or Agency Liquor Stores.	45,843	0.56%	22,922	0.55%	68,765	0.55%
Voluntary Payments	Payments made by nonregistered consumers.	1,127	0.02%	563	0.01%	1,690	0.01%
Assessment Payments	From Tax Assessments.	24,145	0.30%	9,163	0.22%	33,308	0.27%
Audit Payments	From Audits.	19,510	0.23%	6,340	0.15%	25,850	0.21%
Sales Tax on Motor Fuel	Tax Due on Motor Fuel Tax Refunds.	399	0.00%	216	0.01%	615	0.00%
Certified Assessment Payments	From Certified Tax Assessments	26,261	0.32%	8,636	0.21%	34,897	0.28%
Statewide Master	Chain Stores (Wal-Mart, Lowes, Etc.).	3,056,794	36.73%	1,528,398	36.86%	4,585,192	36.77%
Streamlined Sales-Intrastate	Streamlined Tax Agreement Payments	140,917	1.69%	70,481	1.70%	211,398	1.70%
Streamlined Sales-Interstate	Streamlined Tax Agreement Payments	97,745	1.17%	48,860	1.18%	146,605	1.18%
Streamlined Use	Streamlined Tax Agreement Payments	48	0.00%	24	0.00%	72	0.00%
Use Tax from Ohio IT 1040	State Income Tax Payments	1,030	0.01%	485	0.01%	1,515	0.01%
Non-Resident Motor Vehicle	Non-Ohio resident purchases of motor vehicles.	3,013	0.04%	1,507	0.04%	4,520	0.04%
Non-Resident Watercraft	Non-Ohio resident purchases of watercraft.	-	0.00%	-	0.00%	0	0.00%
Transient Sales	Payments made from transient sales.	258,258	3.10%	129,080	3.11%	387,338	3.11%
Amnesty 2012	Use Tax Amnesty Payments	-	0.00%	-	0.00%	-	0.00%
Cigarettes	Use Tax on Cigarettes	-	0.00%	-	0.00%	-	0.00%
Amnesty 2018	Use Tax Amnesty Payments	-	0.00%	-	0.00%	-	0.00%
Total Receipts		<u>8,321,486</u>	<u>100.00%</u>	<u>4,147,177</u>	<u>100.00%</u>	<u>12,468,663</u>	<u>100.00%</u>
Adjustments		-		-		-	
Less Refund		<u>(16,800)</u>		<u>(4,232)</u>		<u>(21,032)</u>	
Aggregate Tax Receipts		8,304,686		4,142,945		12,447,631	
Less 1% Administrative Fee		<u>(83,047)</u>		<u>(41,429)</u>		<u>(124,476)</u>	
Total Tax Allocation		<u>\$ 8,221,639</u>		<u>\$ 4,101,516</u>		<u>\$ 12,323,155</u>	

Source: Ohio Department of Taxation

OHIO AUDITOR OF STATE KEITH FABER



ATHENS COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 12/19/2023

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