



Mary Taylor, CPA
Auditor of State

ATHENS COUNTY
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ATHENS COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2007**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed through the Ohio Department of Education:</i>			
Nutrition Cluster:			
School Breakfast Program	10.553	05-PU-07	\$ 5,063
National School Lunch Program	10.555	LL-P4-07	7,214
Total Nutrition Cluster			<u>12,277</u>
Team Nutrition Grant	10.574	TWNT-07	300
Federal Fresh Fruit and Vegetable Program	10.582	VG-S1-07	2,585
Child Care Food Program	10.558	CC-MH-07	79,434
		CC-AF-07	70,446
Total Child Care Food Program			<u>149,880</u>
Total United States Department of Agriculture			165,042
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants - State's Program	14.228	BC-06-005-1	127,392
		BF-05-005-1	76,066
		BF-06-005-1	155,971
Total Community Development Block Grants - State's Program			<u>359,429</u>
HOME Investment Partnerships Program	14.239	BC-06-005-2	<u>250,588</u>
Total United States Department of Housing and Urban Development			610,017
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Passed through the National Childrens Alliance:</i>			
Missing Children's Assistance	16.543	ATHE-OH-PS07	10,000
<i>Passed through the Ohio Attorney General's Office:</i>			
Crime Victim Assistance	16.575	2007-VA-GENE-135	58,870
		2008-VA-GENE-135	26,957
Total Crime Victim Assistance			<u>85,827</u>
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Edward Byrne Memorial Formula Grant Program	16.579	2006-JG-D01-6306	21,386
Violence Against Women Formula Grants	16.588	2001-WF-VA5-8417	2
		2006-WF-VA5-8417	47,638
		2006-WF-VA2-8430	18,162
		2005-WF-VA2-8430	3,446
Total Violence Against Women Formula Grants			<u>69,248</u>
Total United States Department of Justice			186,461
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed through the Vinton County Department of Job and Family Services (Area 14):</i>			
Workforce Investment Act Cluster:			
WIA Adult Program	17.258	N/A	244,164
WIA Adult Administrative			4,980
WIA Adult Program Total			<u>249,144</u>
WIA Youth Activities	17.259	N/A	133,915
WIA Youth Administrative			6,601
WIA Youth Total			<u>140,516</u>
WIA Dislocated Workers	17.260	N/A	291,828
WIA Dislocated Workers Administration			7,099
WIA Dislocated Workers Total			<u>298,927</u>
Total Workforce Investment Act Cluster			<u>688,587</u>
Total United States Department of Labor			688,587

ATHENS COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
ELECTION ASSISTANCE COMMISSION			
<i>Pass through the Ohio Secretary of State:</i>			
Help America Vote Act - Training	39.011	E06-0068-005	\$ 3
Total Election Assistance Commission			3
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education:</i>			
Adult Education - Basic Grants to States	84.002	AB-S1-07 AB-S1-08	130,317 <u>130,373</u>
Total Adult Education - Basic Grants to States			260,690
Special Education Cluster:			
Special Education - Grants to States	84.027	6B-SF-07	113
Special Education - Preschool Grants	84.173	PG-S1-07	<u>44,274</u>
Total Special Education Cluster			44,387
State Grants for Innovative Programs	84.298	C2-S1-06	<u>257</u>
Total United States Department of Education			305,334
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Athens County Family and Children First Council:</i>			
Temporary Assistance for Needy Families - Help Me Grow	93.558	SFY07 SFY08	279,642 <u>62,707</u>
Total Temporary Assistance for Needy Families - Help Me Grow			342,349
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant	93.667	N/A	41,636
State Children's Insurance Program	93.767	N/A	509
Medical Assistance Program (Medicaid) - Targeted Case Management	93.778	N/A	47,967
Medical Assistance Program (Medicaid) - Day Habilitation	93.778	N/A	<u>412,650</u>
Total Medical Assistance Program (Medicaid)			460,617
Total United States Department of Health and Human Services			845,111
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through the Ohio Emergency Management Agency:</i>			
Disaster Grants - Public Assistance	97.036	DR-1453 DR-1507 DR-1580	58,852 51,794 <u>84,698</u>
Total Disaster Grants - Public Assistance			195,344
Hazard Mitigation Grant	97.039	DR-1519.11R	297,517
Emergency Management Performance Grants	97.042	2006-EM-E6-0042 2007-EM-E7-0024	1,361 <u>24,337</u>
Total Emergency Management Performance Grants			25,698
Homeland Security Cluster:			
Citizens Corps	97.053	2006-GC-T6-0051	2,263
State Homeland Security Programs	97.073	2005-GE-T5-0001 2006-GC-T6-0051	2,514 <u>43,387</u>
Total Homeland Security Cluster	97.067		48,164
Total United States Department of Homeland Security			<u>566,723</u>
Total Federal Awards Expenditures			\$ 3,367,278

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

ATHENS COUNTY

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES FOR THE YEAR ENDED DECEMBER 31, 2007

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

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

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

These loans are collateralized by mortgages of property and equipment. At December 31, 2007, the gross amount of loans outstanding under this program was \$634,075. There were no delinquent accounts at December 31, 2007.

NOTE C – MATCHING REQUIREMENTS

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

NOTE D – SUBRECIPIENTS

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

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

NOTE E – CHILD NUTRITION CLUSTER

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

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of Athens County, Ohio (the County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2008, wherein we noted the County adopted Governmental Accounting Standards Board Statement 48. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of ATCO, Inc., a discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to ATCO, Inc.

Internal Control Over Financial Reporting

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

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

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

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

We noted certain matters that we reported to the County's management in a separate letter dated June 27, 2008.

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Compliance and Other Matters

As part of reasonably assuring whether the County's basic financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 27, 2008.

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

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

Mary Taylor, CPA
Auditor of State

June 27, 2008



Mary Taylor, CPA

Auditor of State

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

Athens County
15 South Court Street
Athens, Ohio 45710

To the Board of County Commissioners:

Compliance

We have audited the compliance of Athens County, Ohio (the County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement*, that apply to each of its major federal programs for the year ended December 31, 2007. The Summary of Auditor's Results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County's basic financial statements include the operations of ATCO, Inc., a discretely presented component unit. Our audit of Federal awards, described below, did not include the operations of ATCO, Inc., because the component unit is legally separate from the primary government which this report addresses, and because it expended less than \$500,000 of Federal awards for the year ended December 31, 2007, it was not subject to OMB Circular A-133 audit requirements.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2007. In a separate letter to the County's management dated June 27, 2008, we reported other matters related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A control deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

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

Schedule of Federal Awards Expenditures

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of Athens County, Ohio, as of and for the year ended December 31, 2007, and have issued our report thereon dated June 27, 2008, wherein we noted the County adopted Governmental Accounting Standards Board Statement 48. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements, taken as a whole. The accompanying Schedule of Federal Awards Expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Mary Taylor, CPA
Auditor of State

June 27, 2008

ATHENS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 §.505
DECEMBER 31, 2007

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other 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)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under §.510?	No
(d)(1)(vii)	Major Programs (list):	Community Development Block Grant – State's Program – CFDA #14.228 Temporary Assistance for Needy Families – Help Me Grow – CFDA #93.558 Medical Assistance Program – CFDA #93.778
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

Athens County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2007



ATHENS COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2007



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Introductory Section



Photos: Jeremy Stump



Jill A. Thompson
Athens County Auditor

Honorable Bill Theisen
Honorable Lenny Eliason
Honorable Mark Sullivan

June 27, 2008

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our seventeenth Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2007. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and includes the reporting model as promulgated by GASB Statement No. 34. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. This CAFR will provide the necessary information to the taxpayers of Athens County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Athens County with sound financial information for future decision making.

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

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Athens County was organized into a separate political entity in 1805 and consists of fourteen townships, eight villages, and two cities. The County encompasses 484 square miles and has a population of approximately 63,275. The City of Athens is the County seat with an estimated population of 20,896.

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

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

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

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

REPORTING ENTITY

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

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

ECONOMIC OUTLOOK

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

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

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

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

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

COUNTY GOVERNMENT INITIATIVES

Contracts totaling \$1,884,176 were signed in March of 2007 for the construction of a new County Engineers main depot in Canaan Township. The new facility is scheduled to be completed in 2008. As of December 31, 2007 \$1,717,172 has been expended for this project.

The County's Geographical Informational System (GIS) Management system continues to operate. Parcel maintenance is being accomplished and has been upgraded as a result of the County Auditor upgrading the CAMA database operating system. The GIS website uses a County owned GIS dedicated server. The Soils Layer is available along with all other data on the data download page of our GIS Website. Land Use and Land Cover maps are also available.

The County Engineer's emphasis continued to be upon improving the safety, surfaces, and drainage of the county road system, now that all the major bridges are in good shape. A long-range plan of continued use of Federal grant funds for major bridge replacements of previously rehabilitated bridges is being accomplished by annually designing and programming another major federal bridge replacement project. These grants have at least a ten year waiting list, so we are placing a series of bridge replacements into the programming status such that they will have already prepared plans for additional bridge replacements in case some other recipient's bridge replacement project is dropped, and their funding becomes available on short notice. One half of County Road 24 has been resurfaced through Ohio Public Works Commission Infrastructure Grants (Issue I) Program while County Road 59 was repaired and resurfaced using the proceeds of a settlement for the 2005 "Ohio River Low-Water Barge/Locks Incident".

The Athens County Auditor continues to upgrade her website to allow the public better access to public records and provides information and applications for programs administered by the office as well as access to property record information. Both week-to-date and month-to-date sales reports as well as comparative sales reports are now available. The Auditor plans to continue improving her site by making it more user-friendly to serve the public at their convenience.

The Athens County 911 Emergency Communications is currently renovating its base of operations and continues to aide local entities in upgrading their communications equipment.

ACCOUNTING SYSTEM AND INTERNAL CONTROLS

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

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

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

This is the fifth year the County has prepared financial statements following GASB Statement No. 34 "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." GASB Statement No. 34 requires basic financial statements for reporting on the County's financial activities as follows:

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

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

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

BUDGETARY CONTROLS

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

RISK MANAGEMENT

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

CORSA provides general liability insurance maintained in the amount of \$1,000,000 for each occurrence and \$1,000,000 for public officials, law enforcement and automobile liability while it is \$250,000 for uninsured/underinsured motorists. The deductibles for these coverages are \$2,500 for each occurrence. CORSA also provides coverage for property and crime. Coverage for Excess Liability is \$5,000,000.

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

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

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

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

CASH MANAGEMENT

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

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

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

All interest earned is allocated to the General Fund except those several funds that are mandated by Ohio law. Interest revenue earned on investments during 2007 was \$1,607,582 and was credited to various funds.

INDEPENDENT AUDIT

Athens County had an independent audit of all its funds by the Ohio Auditor of State for the year ended December 31, 2007. The Independent Accountant's Report of the Auditor of State can be found at the beginning of the Financial Section of this report.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Athens County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2006. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR), whose contents conform to program standards. Such a CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

ACKNOWLEDGEMENTS

The publication of this 2007 Comprehensive Annual Financial Report of Athens County which follows the format of the reporting model required by GASB Statement No. 34 demonstrates the continual commitment to professionalism of the Athens County Auditor's Office. This report significantly increases the accountability of the management of the County to our taxpayers.

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Jill A. Thompson", with a long, sweeping flourish extending to the right.

Jill A. Thompson
Athens County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Athens County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2006

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



Oliver S. Cox

President

Jeffrey R. Emery

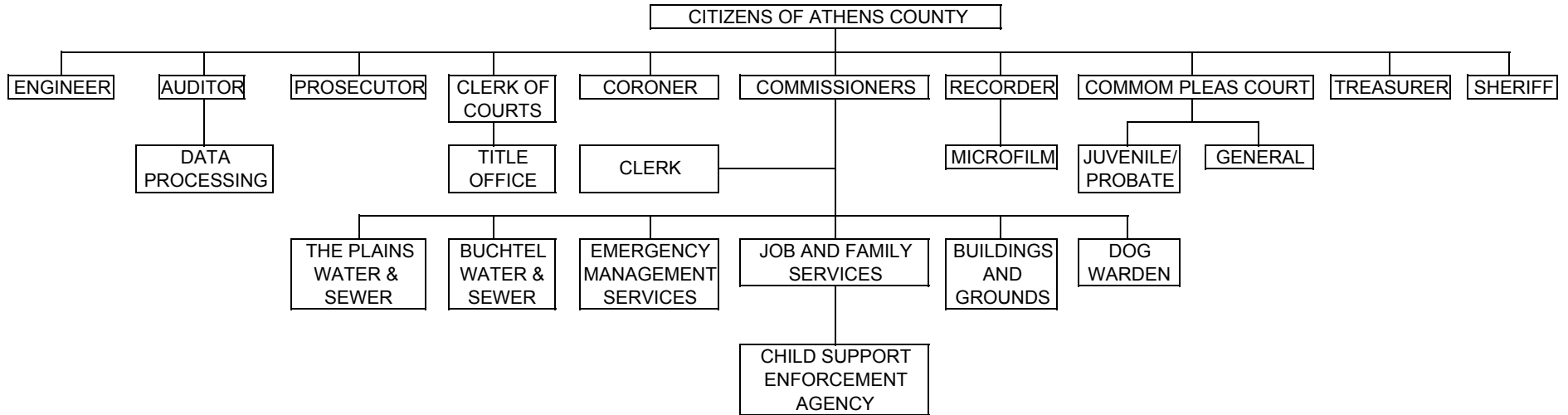
Executive Director

ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2007

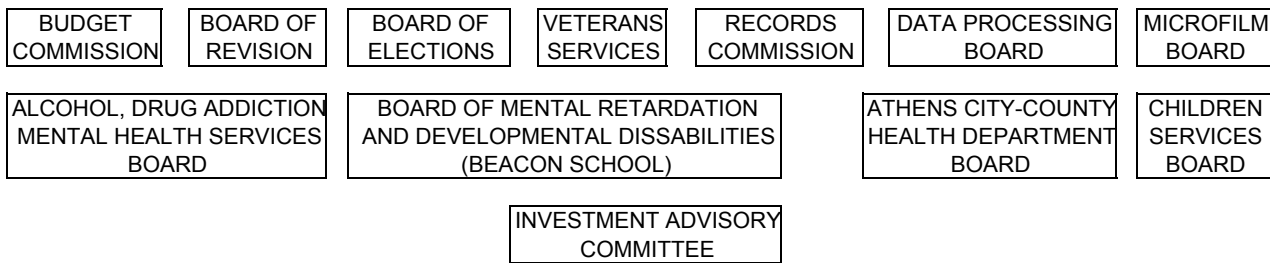
<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Leonard Eliason	County Commissioner	1/01/07 to 12/31/10
Mark Sullivan	County Commissioner	1/03/05 to 1/02/09
Bill Theisen	County Commissioner	1/02/05 to 1/01/09
Jill A. Thompson	County Auditor	3/10/07 to 3/09/11
JaVon Kittle Cooper	County Treasurer	9/04/05 to 9/04/09
C. David Warren	Prosecuting Attorney	1/01/05 to 12/31/08
Archie Stanley	County Engineer	1/01/05 to 12/31/08
Julia Michael Scott	County Recorder	1/01/05 to 12/31/08 *
Scott Jenkinson, DO	County Coroner	1/01/05 to 12/31/08
Ann C. Trout	Clerk of Courts	1/01/05 to 12/31/08
L. Alan Goldsberry	Common Pleas Court Judge	2/09/03 to 2/08/09
Michael Ward	Common Pleas Court Judge	1/01/05 to 12/31/10
Robert W. Stewart	Probate/Juvenile Court Judge	2/09/03 to 2/09/09
Vern Castle	Sheriff	1/01/05 to 12/31/08

* NOTE: Julia Michael Scott resigned 12/31/07.
 Jessica Markins was appointed as County Recorder beginning 1/1/08.

ORGANIZATIONAL CHART OF ATHENS COUNTY



EX OFFICIO AND APPOINTED BOARDS



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Financial Section



Photos: Jim Downard

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio (the County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of ATCO, Inc., a discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for ATCO, Inc., on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of December 31, 2007, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, Job and Family Services Fund, Road (MVGT) Fund, Children Services Fund, MR/DD (Beacon School) Fund and Ambulance Service Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 5, during the year ended December 31, 2007, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*.

743 E. State St. / Athens Mall Suite B / Athens, OH 45701-2157
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www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2008, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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

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

Mary Taylor, CPA
Auditor of State

June 27, 2008

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2007
(Unaudited)

The discussion and analysis of Athens County's (the County) financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2007. 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 2007 are as follows:

Total assets of the County exceeded its total liabilities at December 31, 2007 by \$85,566,126.

The County's total net assets increased \$416,641 or 0.49% from 2006 to 2007.

Program revenues of governmental activities accounted for \$32,488,783 or 59.07% of total governmental activities revenue. General revenues accounted for \$22,508,826 or 40.93% of the total governmental activities revenue.

The County had \$54,245,786 in expenses related to governmental activities; \$32,488,783 of these expenses was offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and miscellaneous revenue of \$22,508,826 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,239,967 or 98.50% of total business-type activities revenue. General revenues accounted for \$18,865 or 1.50% of the total business-type activities revenue.

The County had \$1,594,014 in expenses related to business-type activities; \$1,239,967 of these expenses were offset by program specific charges for services. General revenues of \$18,865 were utilized to provide for these programs.

Among major funds, the General Fund had \$12,709,810 in revenues, \$11,019,434 in expenditures, and (\$876,748) in net transfers and other financing sources. The General Fund balance increased by \$813,628 from \$2,697,287 to \$3,510,915.

In 2007, the County's governmental activities related outstanding bonds decreased by \$345,000 or 18.11% to \$1,560,000. The County's governmental activities related outstanding long-term notes decreased by \$32,000 or 3.61% to \$854,000. The County's governmental activities related outstanding loans had a decrease of \$73,226 or 8.72% to \$766,681. Governmental activities related bond anticipation notes outstanding at year-end were \$355,513, an increase of \$240,290 or 208.54% from the end of the prior year. Total governmental activities related debt outstanding decreased in 2007 by \$209,937 to \$3,536,194.

In 2007, the County's business-type related outstanding bonds had a net decrease of \$8,300 or 1.16% to \$708,100, while the County's business-type activities related outstanding loans had a net decrease of \$22,272 or 3.53% to \$608,351. Total business-type activities related debt outstanding decreased in 2007 by \$30,572 to \$1,316,451.

USING THIS ANNUAL REPORT

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

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

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2007
(Unaudited)

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

REPORTING THE COUNTY AS A WHOLE

Statement of Net Assets and the Statement of Activities

One of the most important questions asked about the County's finances is "How did the County do financially during 2007?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

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

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2007
(Unaudited)

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

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

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

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

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

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

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

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

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

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2007
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2007 compared to 2006:

	Table 1 Net Assets					
	Governmental Activities		Business-Type Activities		Total	
	2007	Restated 2006	2007	Restated 2006	2007	Restated 2006
<i>Assets:</i>						
Current and Other Assets	\$36,728,452	\$34,944,658	\$1,919,581	\$1,986,499	\$38,648,033	\$36,931,157
Capital Assets, Net	64,248,277	63,517,647	5,460,031	5,680,698	69,708,308	69,198,345
Total Assets	<u>100,976,729</u>	<u>98,462,305</u>	<u>7,379,612</u>	<u>7,667,197</u>	<u>108,356,341</u>	<u>106,129,502</u>
<i>Liabilities:</i>						
Current and Other Liabilities	12,944,878	11,608,693	170,387	83,490	13,115,265	11,692,183
Long-Term Liabilities	8,329,283	7,902,867	1,345,667	1,384,967	9,674,950	9,287,834
Total Liabilities	<u>21,274,161</u>	<u>19,511,560</u>	<u>1,516,054</u>	<u>1,468,457</u>	<u>22,790,215</u>	<u>20,980,017</u>
<i>Net Assets:</i>						
Invested in Capital Assets, Net of Related Debt	61,691,031	60,649,509	4,143,580	4,301,307	65,834,611	64,950,816
Restricted	17,644,716	18,672,278	0	0	17,644,716	18,672,278
Unrestricted	366,821	(371,042)	1,719,978	1,897,433	2,086,799	1,526,391
Total Net Assets	<u>\$79,702,568</u>	<u>\$78,950,745</u>	<u>\$5,863,558</u>	<u>\$6,198,740</u>	<u>\$85,566,126</u>	<u>\$85,149,485</u>

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

Capital assets increased due to the purchase or construction of buildings, equipment and infrastructure.

Current liabilities increased due primarily to a increases in contracts payable, intergovernmental payable and note payable.

Long-term liabilities increased due to an increase in compensated absences payable.

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$85,566,126. By far, the largest portion of the County's net assets (76.94%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net assets represents resources that are subject to restrictions on how they can be used. These resources accounted for \$17,644,716 or 20.62% of total net assets. The remaining balance of \$2,086,799 or 2.44% which is unrestricted net assets may

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2007
(Unaudited)

be used to meet the County's ongoing obligations to citizens and creditors. Total net assets increased in 2007 by \$416,641. As of December 31, 2007, the County is able to report a positive balance of \$79,702,568 for governmental type activities. For business-type activities, a positive net asset balance of \$5,863,558 is reported.

Table 2 shows the changes in net assets for the year 2007 compared to 2006.

Table 2
Changes in Net Assets

	Governmental Activities	Business-Type Activities	Total	Governmental Activities Restated	Business-Type Activities Restated	Total Restated
	2007	2007	2007	2006	2006	2006
<i>Revenues:</i>						
Program Revenues						
Charges for Services	\$4,753,565	\$1,239,967	\$5,993,532	\$4,972,007	\$1,070,301	\$6,042,308
Operating Grants and Contributions	27,019,069	0	27,019,069	25,934,105	0	25,934,105
Capital Grants and Contributions	716,149	0	716,149	360,000	0	360,000
Total Program Revenue	<u>32,488,783</u>	<u>1,239,967</u>	<u>33,728,750</u>	<u>31,266,112</u>	<u>1,070,301</u>	<u>32,336,413</u>
General Revenues						
Property Taxes	11,482,065	0	11,482,065	11,255,235	0	11,255,235
Sales Tax	6,250,297	0	6,250,297	5,995,215	0	5,995,215
Grants and Entitlements	1,739,663	0	1,739,663	1,805,094	0	1,805,094
Investment Earnings	1,607,194	388	1,607,582	1,297,166	421	1,297,587
Gain on Sale of Capital Assets	60,737	0	60,737	1,459,563	0	1,459,563
Miscellaneous	1,368,870	18,477	1,387,347	1,494,405	19,035	1,513,440
Total General Revenues	<u>22,508,826</u>	<u>18,865</u>	<u>22,527,691</u>	<u>23,306,678</u>	<u>19,456</u>	<u>23,326,134</u>
Total Revenues	<u>54,997,609</u>	<u>1,258,832</u>	<u>56,256,441</u>	<u>54,572,790</u>	<u>1,089,757</u>	<u>55,662,547</u>
<i>Program Expenses:</i>						
General Government						
Legislative and Executive	6,083,055	0	6,083,055	5,543,056	0	5,543,056
Judicial	2,547,729	0	2,547,729	2,460,980	0	2,460,980
Public Safety	4,383,878	0	4,383,878	4,453,898	0	4,453,898
Public Works	7,797,780	0	7,797,780	7,197,318	0	7,197,318
Health	2,110,528	0	2,110,528	2,397,445	0	2,397,445
Human Services	30,881,377	0	30,881,377	27,912,278	0	27,912,278
Conservation and Recreation	16,491	0	16,491	20,237	0	20,237
Economic Development and Assistance	263,447	0	263,447	213,883	0	213,883
Interest and Fiscal Charges	161,501	0	161,501	177,726	0	177,726
Plains Sewer	0	388,922	388,922	0	394,998	394,998
Plains Water	0	894,711	894,711	0	631,246	631,246
Buchtel Sewer	0	214,681	214,681	0	211,952	211,952
Buchtel Water	0	95,700	95,700	0	104,303	104,303
Rural Solid Waste	0	0	0	0	15,168	15,168
Total Expenses	<u>54,245,786</u>	<u>1,594,014</u>	<u>55,839,800</u>	<u>50,376,821</u>	<u>1,357,667</u>	<u>51,734,488</u>
Change in Net Assets	751,823	(335,182)	416,641	4,195,969	(267,910)	3,928,059
Net Assets January 1	<u>78,950,745</u>	<u>6,198,740</u>	<u>85,149,485</u>	<u>74,754,776</u>	<u>6,466,650</u>	<u>81,221,426</u>
Net Assets December 31	<u>\$79,702,568</u>	<u>\$5,863,558</u>	<u>\$85,566,126</u>	<u>\$78,950,745</u>	<u>\$6,198,740</u>	<u>\$85,149,485</u>

Governmental Activities

The most significant program expenses for the County are Human Services, Public Works, Legislative and Executive, and Public Safety. These programs account for 90.59% of the total governmental activities. Human Services, which accounts for 56.93% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by Job and Family Services, Board of Mental Retardation, Child Support Enforcement Agency and Children's Services. Public Works, which accounts for 14.37% of the total, represents costs associated with the operation of the County Engineer in maintaining the county's roads and bridges. Legislative and Executive expenses, which was 11.21% of the total, represents cost associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecuting Attorney and Recorder. Public

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(Unaudited)

Safety, which represents 8.08% of the total, represents costs mainly associated with the operation of the Sheriff's Department and 911 Emergency Communication.

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

As noted previously, the net assets increased \$416,641 or 0.49%. This is a decrease from last year when net assets increased \$3,928,059 or 4.84%. Total revenues increased \$424,819 or 0.78% from last year and expenses increased \$3,868,965 or 7.68% from last year.

The major factors in the change in revenues are a significant increase in operating grants and contributions which increased \$1,084,964 or 4.18%, a \$356,149 or 98.93% increase in capital grants and contributions and a \$310,028 or 23.90% increase in investment earnings. These more than offset the \$1,398,826 or 95.84% decrease in gain on sale of capital assets.

Expenses increased by \$3,868,965 or 7.68%. Increases of \$2,969,099 or 10.64% in Human Services due to increased expenditures by Job and Family Services and MR/DD and \$600,462 or 8.34% in Public Works expenses were the primary causes of this increase.

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

Table 3
Governmental Activities

	Total Cost of Services 2007	Net Cost of Services 2007
General Government		
Legislative and Executive	\$6,083,055	\$3,704,503
Judicial	2,547,729	1,797,035
Public Safety	4,383,878	3,951,905
Public Works	7,797,780	1,391,141
Health	2,110,528	1,706,663
Human Services	30,881,377	8,979,676
Conservation and Recreation	16,491	13,991
Economic Development	263,447	50,588
Interest and Fiscal Charges	161,501	161,501
 Total Expenses	 \$54,245,786	 \$21,757,003

It should be noted that 59.89% 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 \$8,979,676 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Board of Mental Retardation and Children's Services. For 2007, the net cost of providing these Human Services was only 29.08% of total cost.

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For Legislative and Executive, the \$3,704,503 in net cost of services indicates primarily the General Fund support provided for the operation of the general administration of the county government.

Business-Type Activities

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

Governmental Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$20,432,307 (96.35% is unreserved), an increase of \$544,597 or 2.74% from last year.

The General Fund is the primary operating fund of the County. At the end of 2007, the total fund balance in the General Fund was \$3,510,915 of which \$3,507,142 was unreserved. During the year, revenues exceeded expenditures by \$1,690,376. Planned operating transfers to various other funds mainly for debt payments and capital projects reduced the change in fund balance to an increase of \$813,628. This increase was due mainly to increases in sales tax, interest and proceeds of capital leases.

For the other major funds of the County's governmental funds, the Job and Family Services Fund balance decreased by \$392,449 or 29.38% due to increased expenditures for social programs in 2007. The Road (MVG) Fund balance decreased by \$89,889 or 7.88% due to decreased revenue and increased expenditures while the MR/DD (Beacon School) Fund balance increased by \$552,393 or 11.43% due to increased intergovernmental revenue and the Ambulance Service Fund balance increased slightly by \$19,397 or 1.84% due to increased revenue. Finally, the Childrens Services Fund balance increased by \$1,016,330 or 45.86% due primarily to an increase in property tax.

Proprietary Funds

The County's enterprise funds are the Plains and Buchtel Water and Sewer funds, Rural Solid Waste and Athens County Solid Waste. The County provides water and sewer services to over two thousand customers in The Plains and Buchtel. Net assets of the enterprise funds at year end were \$5,863,558, of which \$1,719,978 was unrestricted.

The County's two major enterprise funds are the Plains Sewer and the Buchtel Sewer Funds which, at year end, had net assets of \$2,714,913 with \$1,227,831 of that unrestricted and \$2,177,963 of which \$83,310 was unrestricted, respectively. During 2007, the Plains Sewer Fund net assets decreased by \$24,538 or 0.90% while the Buchtel Sewer Fund net assets decreased by \$60,493 or 2.70%.

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 \$10,915,974 representing a \$88,840 increase from the original budgeted estimates of \$10,827,134. The final budget reflected a 0.82% increase from the original budgeted amount. There was a 16.60% 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, charges for services, and interest. For the General Fund, the final budget basis expenditures were \$11,504,989

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Management's Discussion and Analysis
For the Year Ended December 31, 2007
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representing an increase of \$182,814 or 1.61% from the original budget. There was a 6.42% positive variance in actual expenditures as compared to the final budget in the General Fund. This was due to the fact that the various departments kept their spending levels below their appropriations.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2007, amounts to \$65,834,611 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure. Note 16 (Capital Assets) provides more detailed information on capital asset activity during the 2007 fiscal year. During 2007, additional costs of \$1,592,561 were incurred for the various construction projects.

During 2007, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to a total of \$70,955,949.

Long-term Debt - At December 31, 2007, the County had total bonded debt outstanding of \$1,560,000. The County's long-term bonded debt decreased by \$345,000 (18.11%), while its long-term loan debt had a net decrease of \$73,226 (8.72%) during 2007. The County's long-term notes decreased by \$32,000 (3.61%) during 2007.

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

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

Economic Factors

The unemployment rate for the County as of December 2007 was 6.10%, which increased from a rate of 5.50% the previous December. This rate was above the national and state unemployment rates of 4.8% and 5.8%, respectively, for that same month.

Athens County is the home of Ohio University and Hocking College with a significant agricultural presence. The County's \$807.96 million tax base has grown at an average annual rate of 5.73% over the last five years. This growth is attributed to the significant new construction that has occurred over the last five years and the revaluation of property within the County to reflect current fair market values.

Revenue from the County's 1.25% sales tax, the largest revenue source for the County's General Fund and 911 Emergency Communication, has grown at an average annual rate of 3.62% over the past five years. As of May 2008, sales tax is up 2.09% over 2007.

Increases in interest rates continue to have a significant impact on the County's revenues. Investment earnings in 2007 were up \$309,995 or 23.93% from 2006. Total investment earnings for all funds totaled \$1,607,582 in 2007, up from \$1,297,587 in 2006.

Requests for Information

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

ATHENS COUNTY, OHIO
Statement of Net Assets
December 31, 2007

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Atco Inc.	Athens Co. Port Authority
Assets					
Cash and Cash Equivalents	\$19,429,108	\$1,161,456	\$20,590,564	\$279,366	\$256,377
Cash and Cash Equivalents in Segregated Accounts	95,851	99,687	195,538		
<i>Receivables:</i>					
Property Taxes	10,486,830		10,486,830		
Sales Taxes	1,004,268		1,004,268		
Accounts	34,176	153,732	187,908	23,102	321
Special Assessments		495,246	495,246		
Accrued Interest	281,931		281,931		822
Loans	634,075		634,075		
Intergovernmental	3,711,168		3,711,168		
Internal Balance	523	(523)	0		
Due from Component Unit	100		100		
Due from Primary Government			0	19,997	
Materials and Supplies Inventory	93,749	7,889	101,638	261,281	
Prepaid Items	956,673	2,094	958,767	1,475	
Nondepreciable Capital Assets	1,224,661	29,741	1,254,402		464,947
Depreciable Capital Assets, Net	63,023,616	5,430,290	68,453,906	18,207	1,758,899
<i>Total Assets</i>	100,976,729	7,379,612	108,356,341	603,428	2,481,366
Liabilities					
Accounts Payable	527,875	16,706	544,581	25,666	
Contracts Payable	630,635		630,635		
Accrued Wages and Benefits	434,664	3,864	438,528	14,839	
Matured Compensated Absences Payable	9,133		9,133		
Intergovernmental Payable	1,275,741	112,404	1,388,145	3,916	
Accrued Interest Payable	12,670	37,248	49,918		5,465
Deposits Held and Due to Others	45,390		45,390	4,659	
Unearned Revenue	9,605,700		9,605,700	28,089	
Notes Payable	355,513		355,513		356,858
Matured Bonds Payable	17,000		17,000		
Matured Interest Payable	10,560	165	10,725		
Due to Component Unit	19,997		19,997		
Due to Primary Government				100	
<i>Long Term Liabilities:</i>					
Due Within One Year	1,766,905	42,908	1,809,813		125,347
Due In More Than One Year	6,562,378	1,302,759	7,865,137		1,147,782
<i>Total Liabilities</i>	21,274,161	1,516,054	22,790,215	77,269	1,635,452
Net Assets					
Invested in Capital Assets, Net of Related Debt	61,691,031	4,143,580	65,834,611	18,207	2,223,846
<i>Restricted for:</i>					
Job and Family Services	449,612		449,612		
Road and Bridge Services	2,078,111		2,078,111		
Children Services	3,087,035		3,087,035		
Mental Retardation Services	5,487,011		5,487,011		
Ambulance Service	1,259,398		1,259,398		
Capital Projects	754,959		754,959		
General Government:					
Legislative and Executive	687,169		687,169		
Judicial	171,521		171,521		
Public Safety	1,382,141		1,382,141		
Public Works	253,286		253,286		
Health	713,065		713,065		
Human Services	445,621		445,621		
Consevation and Recreation	990		990		
Economic Development and Assistance	874,797		874,797		225,389
Unrestricted	366,821	1,719,978	2,086,799	507,952	(1,603,321)
<i>Total Net Assets</i>	\$79,702,568	\$5,863,558	\$85,566,126	\$526,159	\$845,914

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Activities
For Fiscal Year Ended December 31, 2007

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$6,083,055	\$2,378,552	\$0	\$0
Judicial	2,547,729	710,982	39,712	0
Public Safety	4,383,878	158,454	273,519	0
Public Works	7,797,780	51,151	5,639,339	716,149
Health	2,110,528	170,187	233,678	0
Human Services	30,881,377	1,284,239	20,617,462	0
Conservation and Recreation	16,491	0	2,500	0
Economic Development and Assistance	263,447	0	212,859	0
Interest and Fiscal Charges	161,501	0	0	0
<i>Total Governmental Activities</i>	<u>54,245,786</u>	<u>4,753,565</u>	<u>27,019,069</u>	<u>716,149</u>
Business-Type Activities:				
Plains Sewer	388,922	359,179	0	0
Plains Water	894,711	597,114	0	0
Buchtel Sewer	214,681	153,186	0	0
Buchtel Water	95,700	130,488	0	0
Rural Solid Waste	0	0	0	0
<i>Total Business-Type Activities</i>	<u>1,594,014</u>	<u>1,239,967</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$55,839,800</u>	<u>\$5,993,532</u>	<u>\$27,019,069</u>	<u>\$716,149</u>
Component Units:				
ATCO, Inc.	\$877,882	\$665,885	\$131,329	\$0
Athens County Port Authority	338,257	232,000	0	0
<i>Total Component Units</i>	<u>\$1,216,139</u>	<u>\$897,885</u>	<u>\$131,329</u>	<u>\$0</u>

General Revenues

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

Total General Revenues

Change in Net Assets

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

Net Assets at End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Change in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	ATCO, Inc.	Athens County Port Authority
(\$3,704,503)	\$0	(\$3,704,503)	\$0	\$0
(1,797,035)	0	(1,797,035)	0	0
(3,951,905)	0	(3,951,905)	0	0
(1,391,141)	0	(1,391,141)	0	0
(1,706,663)	0	(1,706,663)	0	0
(8,979,676)	0	(8,979,676)	0	0
(13,991)	0	(13,991)	0	0
(50,588)	0	(50,588)	0	0
(161,501)	0	(161,501)	0	0
<u>(21,757,003)</u>	<u>0</u>	<u>(21,757,003)</u>	<u>0</u>	<u>0</u>
0	(29,743)	(29,743)	0	0
0	(297,597)	(297,597)	0	0
0	(61,495)	(61,495)	0	0
0	34,788	34,788	0	0
0	0	0	0	0
<u>0</u>	<u>(354,047)</u>	<u>(354,047)</u>	<u>0</u>	<u>0</u>
<u>(21,757,003)</u>	<u>(354,047)</u>	<u>(22,111,050)</u>	<u>0</u>	<u>0</u>
0	0	0	(80,668)	0
0	0	0	0	(106,257)
0	0	0	(80,668)	(106,257)
1,726,933	0	1,726,933	0	0
3,365,553	0	3,365,553	0	0
4,251,531	0	4,251,531	0	0
1,522,723	0	1,522,723	0	0
615,325	0	615,325	0	0
5,000,554	0	5,000,554	0	0
1,249,743	0	1,249,743	0	0
1,739,663	0	1,739,663	0	0
1,607,194	388	1,607,582	6,351	9,390
60,737	0	60,737	0	0
1,368,870	18,477	1,387,347	100,737	40,486
22,508,826	18,865	22,527,691	107,088	49,876
751,823	(335,182)	416,641	26,420	(56,381)
<u>78,950,745</u>	<u>6,198,740</u>	<u>85,149,485</u>	<u>499,739</u>	<u>902,295</u>
<u>\$79,702,568</u>	<u>\$5,863,558</u>	<u>\$85,566,126</u>	<u>\$526,159</u>	<u>\$845,914</u>

ATHENS COUNTY, OHIO
Balance Sheet
Governmental Funds
December 31, 2007

	General	Job & Family Services	Road (MVGT)	Children Services	MR/DD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Assets:								
Cash and Cash Equivalents	\$2,511,942	\$812,099	\$507,609	\$3,184,335	\$5,782,144	\$1,075,243	\$5,322,007	\$19,195,379
Cash and Cash Equivalents in Segregated Accounts	26,444		237	107	44,315		24,748	95,851
<i>Receivables:</i>								
Property Taxes	1,597,925			3,073,922	3,877,893	1,384,473	552,617	10,486,830
Sales Tax	803,431						200,837	1,004,268
Accounts	6,470				27,706			34,176
Accrued Interest	281,931							281,931
Loans							634,075	634,075
Interfund Receivable	36,174	76,014		2,489			9,165	123,842
Intergovernmental Receivable	666,660	2,568	1,946,402	562,483	201,496	67,686	263,873	3,711,168
Due from Component Unit					100			100
Materials and Supplies Inventory	14,827	3,672	75,250					93,749
Prepaid Items	122,681	806,829	1,232	2,052	10,274		13,605	956,673
Total Assets	\$6,068,485	\$1,701,182	\$2,530,730	\$6,825,388	\$9,943,928	\$2,527,402	\$7,020,927	\$36,618,042
Liabilities:								
Accounts Payable	\$77,611	\$95,390	\$49,989	\$103,768	\$128,320		\$72,797	\$527,875
Contracts Payable	41,571	101,449		80,488	325		406,802	630,635
Accrued Wages and Benefits	98,182	102,122	41,408	65,416	76,850		50,686	434,664
Matured Compensated Absences Payable	230	843	6,671				1,389	9,133
Interfund Payable		2,612	146	206			120,355	123,319
Intergovernmental Payable	317,956	455,571	48,791	113,958	214,284		125,181	1,275,741
Due to Component Unit					19,997			19,997
Deposits Held and Due to Others	1,075				44,315			45,390
Deferred Revenue	2,020,945		1,253,805	3,229,169	4,072,532	\$1,452,159	700,544	12,729,154
Matured Bonds Payable							17,000	17,000
Matured Interest Payable							10,560	10,560
Accrued Interest Payable			1,224				5,530	6,754
Notes Payable			77,513				278,000	355,513
Total Liabilities	2,557,570	757,987	1,479,547	3,593,005	4,556,623	1,452,159	1,788,844	16,185,735
Fund Balances:								
Reserved for Loans Receivable							561,414	561,414
Reserved for Encumbrances	3,773			60,938	80,271		38,839	183,821
<i>Unreserved/Undesignated, Reported in:</i>								
General Fund	3,507,142							3,507,142
Special Revenue Funds		943,195	1,051,183	3,171,445	5,307,034	1,075,243	3,893,407	15,441,507
Debt Service Funds							7,249	7,249
Capital Projects Funds							731,174	731,174
Total Fund Balances (Deficits)	3,510,915	943,195	1,051,183	3,232,383	5,387,305	1,075,243	5,232,083	20,432,307
Total Liabilities and Fund Balances	\$6,068,485	\$1,701,182	\$2,530,730	\$6,825,388	\$9,943,928	\$2,527,402	\$7,020,927	\$36,618,042

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2007

Total Governmental Fund Balances	\$20,432,307
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**Amounts reported for governmental activities in the
Statement of Net Assets are different because:**

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	64,248,277
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Other long-term assets are not available to pay for current-period expenditures and are therefore deferred in the funds:

Intergovernmental Revenue	2,242,324
Property Taxes	881,130
	2,242,324

Total	3,123,454
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An internal service fund is used by management to pay excess insurance costs. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Assets.	233,729
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Long-term liabilities, including bonds and loans payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds and Loans Payable	(3,180,681)
Accrued Interest Payable	(5,916)
Premium on Notes	(11,276)
Capital Leases Payable	(143,246)
Landfill Post-Closure Costs Payable	(2,700,372)
Compensated Absences	(2,293,708)
	(8,335,199)

Total	(8,335,199)
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<i>Net Assets of Governmental Activities</i>	<u><u>\$79,702,568</u></u>
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See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures
and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2007

	General	Job & Family Services	Road (MVGT)	Children Services	MR/DD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Revenues:								
Property Taxes	\$1,722,961			\$3,353,130	\$4,236,968	\$1,517,282	\$613,472	\$11,443,813
Sales Tax	5,000,554						1,249,743	6,250,297
Intergovernmental	1,780,664	\$12,507,880	\$4,332,155	3,307,740	2,394,007	206,276	5,087,259	29,615,981
Charges for Services	1,973,665		739	717,792	441,661		1,264,305	4,398,162
Licenses and Permits	3,405						131,226	134,631
Fines and Forfeitures	155,700		50,412				14,660	220,772
Interest	1,558,323		6,002				31,416	1,595,741
Other Revenues	514,538	81,872	95,772	277,817	77,849		305,866	1,353,714
Total Revenue	12,709,810	12,589,752	4,485,080	7,656,479	7,150,485	1,723,558	8,697,947	55,013,111
Expenditures:								
<i>Current:</i>								
<i>General Government:</i>								
Legislative and Executive	5,112,113						792,641	5,904,754
Judicial	2,086,000						431,781	2,517,781
Public Safety	2,945,306						1,445,700	4,391,006
Public Works	80,000		4,641,585				1,155,338	5,876,923
Health	246,504					1,704,161	284,550	2,235,215
Human Services	421,348	13,224,418		6,646,299	6,295,964		3,655,244	30,243,273
Conservation and Recreation	5,283						2,500	7,783
Economic Development and Assistance							263,447	263,447
Capital Outlay							2,639,293	2,639,293
<i>Debt Service:</i>								
Principal Retirement	120,819			607	1,201		450,226	572,853
Interest and Fiscal Charges	2,061		1,790	197	927		161,416	166,391
Total Expenditures	11,019,434	13,224,418	4,643,375	6,647,103	6,298,092	1,704,161	11,282,136	54,818,719
Excess of Revenues Over (Under) Expenditures	1,690,376	(634,666)	(158,295)	1,009,376	852,393	19,397	(2,584,189)	194,392
Other Financing Sources (Uses):								
Sale of Capital Assets	470						133,000	133,470
Proceeds of Capital Leases	209,781			6,954				216,735
Transfers - In		382,217	68,406				1,198,815	1,649,438
Transfers - Out	(1,086,999)	(140,000)			(300,000)		(122,439)	(1,649,438)
Total Other Sources (Uses)	(876,748)	242,217	68,406	6,954	(300,000)	0	1,209,376	350,205
Net Change in Fund Balances	813,628	(392,449)	(89,889)	1,016,330	552,393	19,397	(1,374,813)	544,597
Fund Balances (Deficits) at Beginning of Year, as Restated	2,697,287	1,335,644	1,141,072	2,216,053	4,834,912	1,055,846	6,606,896	19,887,710
Fund Balances (Deficits) at End of Year	\$3,510,915	\$943,195	\$1,051,183	\$3,232,383	\$5,387,305	\$1,075,243	\$5,232,083	\$20,432,307

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Reconciliation of Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2007

Net Change in Fund Balances - Total Governmental Funds \$544,597

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	4,522,832	
Depreciation	<u>(3,719,468)</u>	
Total		803,364

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. (72,733)

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

Intergovernmental Revenue	(141,099)	
Property Taxes	<u>38,251</u>	
Total		(102,848)

Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. 572,853

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 4,890

Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (845,452)

In the Statement of Activities, landfill post-closure costs are offset by a reduction of the liability whereas in governmental funds, actual expenditures are reported. 52,434

Other financing sources in the governmental funds that increase long-term liabilities in the Statement of Net Assets are not reported as revenues in the Statement of Activities. (216,735)

An internal service fund is used by management to pay excess insurance costs. This fund is not included in the governmental funds. 11,453

Change in Net Assets of Governmental Activities \$751,823

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,632,159	\$1,632,159	\$1,722,961	\$90,802
Sales Tax	4,600,000	4,600,000	4,968,309	368,309
Intergovernmental	1,718,128	1,719,728	1,854,611	134,883
Charges for Services	1,724,847	1,707,165	1,984,478	277,313
Licenses and Permits	3,000	3,000	3,405	405
Fines and Forfeitures	123,000	123,000	153,349	30,349
Interest	701,000	751,000	1,520,143	769,143
Other	325,000	379,922	520,578	140,656
<i>Total Revenue</i>	<u>10,827,134</u>	<u>10,915,974</u>	<u>12,727,834</u>	<u>1,811,860</u>
Expenditures:				
<i>Current:</i>				
General Government:				
Legislative and Executive	5,241,663	5,281,409	5,030,473	250,936
Judicial	2,195,079	2,208,066	2,068,294	139,772
Public Safety	3,006,616	3,037,980	2,972,386	65,594
Public Works	80,000	80,000	80,000	0
Health	433,614	452,614	269,900	182,714
Human Services	434,203	433,920	419,557	14,363
Conservation and Recreation	11,000	11,000	5,429	5,571
<i>Total Expenditures</i>	<u>11,402,175</u>	<u>11,504,989</u>	<u>10,846,039</u>	<u>658,950</u>
Excess of Revenues Over (Under) Expenditures	<u>(575,041)</u>	<u>(589,015)</u>	<u>1,881,795</u>	<u>2,470,810</u>
Other Financing Sources (Uses):				
Sale of Capital Assets	1,500	1,500	470	(1,030)
Advances - In	8,600	8,600	1,000	(7,600)
Transfers - Out	(1,009,086)	(1,087,270)	(1,086,999)	271
<i>Total Other Financing Sources (Uses)</i>	<u>(998,986)</u>	<u>(1,077,170)</u>	<u>(1,085,529)</u>	<u>(8,359)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(1,574,027)</u>	<u>(1,666,185)</u>	<u>796,266</u>	<u>2,462,451</u>
Fund Balances (Deficit) at Beginning of Year	1,602,534	1,602,534	1,602,534	0
Prior Year Encumbrances Appropriated	<u>63,651</u>	<u>63,651</u>	<u>63,651</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$92,158</u>	<u>\$0</u>	<u>\$2,462,451</u>	<u>\$2,462,451</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$13,100,000	\$12,993,333	\$12,498,242	(\$495,091)
Other	15,000	15,000	1,872	(13,128)
Total Revenue	13,115,000	13,008,333	12,500,114	(508,219)
Expenditures:				
<i>Current:</i>				
Human Services	13,325,000	13,533,089	13,187,798	345,291
Total Expenditures	13,325,000	13,533,089	13,187,798	345,291
Excess of Revenues Over (Under) Expenditures	(210,000)	(524,756)	(687,684)	(162,928)
Other Financing Sources (Uses):				
Advances - In	0	80,000	80,000	0
Advances - Out	0	(80,000)	(80,000)	0
Transfers - In	350,000	350,000	382,217	32,217
Transfers - Out	(140,000)	(140,000)	(140,000)	0
Total Other Financing Sources (Uses)	210,000	210,000	242,217	32,217
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(314,756)	(445,467)	(130,711)
Fund Balances (Deficit) at Beginning of Year	1,257,566	1,257,566	1,257,566	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,257,566</u>	<u>\$942,810</u>	<u>\$812,099</u>	<u>(\$130,711)</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Road (MVGT) Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$4,715,000	\$4,715,000	\$4,317,060	(\$397,940)
Charges for Services	2,000	2,000	739	(1,261)
Fines and Forfeitures	22,000	22,000	53,355	31,355
Interest	3,000	3,000	6,198	3,198
Other	8,000	8,000	95,566	87,566
Total Revenue	<u>4,750,000</u>	<u>4,750,000</u>	<u>4,472,918</u>	<u>(277,082)</u>
Expenditures:				
<i>Current:</i>				
Public Works	4,709,218	4,897,628	4,650,248	247,380
<i>Debt Service:</i>				
Principal Retirement	36,100	37,710	37,710	0
Interest and Fiscal Charges	4,000	2,386	2,386	0
Total Debt Service	<u>40,100</u>	<u>40,096</u>	<u>40,096</u>	<u>0</u>
Total Expenditures	<u>4,749,318</u>	<u>4,937,724</u>	<u>4,690,344</u>	<u>247,380</u>
Excess of Revenues Over (Under) Expenditures	682	(187,724)	(217,426)	(29,702)
Other Financing Sources (Uses):				
Transfers - In	<u>0</u>	<u>0</u>	<u>68,406</u>	<u>68,406</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>68,406</u>	<u>68,406</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	682	(187,724)	(149,020)	38,704
Fund Balances (Deficit) at Beginning of Year	656,353	656,353	656,353	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>\$657,035</u></u>	<u><u>\$468,629</u></u>	<u><u>\$507,333</u></u>	<u><u>\$38,704</u></u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) - and Actual
Children Services Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,083,500	\$3,083,500	\$3,353,131	\$269,631
Intergovernmental	3,434,608	3,434,608	3,090,410	(344,198)
Charges for Services	910,000	910,000	717,043	(192,957)
Other	128,000	98,983	265,877	166,894
<i>Total Revenue</i>	7,556,108	7,527,091	7,426,461	(100,630)
Expenditures:				
<i>Current:</i>				
Human Services	7,617,510	7,569,283	6,822,605	746,678
<i>Total Expenditures</i>	7,617,510	7,569,283	6,822,605	746,678
Excess of Revenues Over (Under) Expenditures	(61,402)	(42,192)	603,856	646,048
Fund Balances (Deficit) at Beginning of Year	2,091,278	2,091,278	2,091,278	0
Prior Year Encumbrances Appropriated	211,187	211,187	211,187	0
Fund Balances (Deficit) at End of Year	<u>\$2,241,063</u>	<u>\$2,260,273</u>	<u>\$2,906,321</u>	<u>\$646,048</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) - and Actual
MR/DD (Beacon School) Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,903,422	\$3,903,422	\$4,236,968	\$333,546
Intergovernmental	2,105,482	2,105,482	2,389,393	283,911
Charges for Services	458,500	458,500	447,328	(11,172)
Other	94,500	94,500	78,238	(16,262)
Total Revenue	6,561,904	6,561,904	7,151,927	590,023
Expenditures:				
<i>Current:</i>				
Human Services	6,559,531	6,802,082	6,332,271	469,811
Total Expenditures	6,559,531	6,802,082	6,332,271	469,811
Excess of Revenues Over (Under) Expenditures	2,373	(240,178)	819,656	1,059,834
Other Financing Sources (Uses):				
Transfers - Out	(50,000)	(300,000)	(300,000)	0
Total Other Financing Sources (Uses)	(50,000)	(300,000)	(300,000)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(47,627)	(540,178)	519,656	1,059,834
Fund Balances (Deficit) at Beginning of Year	4,798,065	4,798,065	4,798,065	0
Prior Year Encumbrances Appropriated	231,627	231,627	231,627	0
Fund Balances (Deficit) at End of Year	<u>\$4,982,065</u>	<u>\$4,489,514</u>	<u>\$5,549,348</u>	<u>\$1,059,834</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ambulance Service Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,390,924	\$1,390,924	\$1,517,282	\$126,358
Intergovernmental	231,983	231,983	206,276	(25,707)
<i>Total Revenue</i>	1,622,907	1,622,907	1,723,558	100,651
Expenditures:				
<i>Current:</i>				
Health	1,696,998	1,706,023	1,704,161	1,862
<i>Total Expenditures</i>	1,696,998	1,706,023	1,704,161	1,862
Excess of Revenues Over (Under) Expenditures	(74,091)	(83,116)	19,397	102,513
Fund Balances (Deficit) at Beginning of Year	1,055,846	1,055,846	1,055,846	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$981,755</u>	<u>\$972,730</u>	<u>\$1,075,243</u>	<u>\$102,513</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Net Assets
Proprietary Funds
December 31, 2007

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
<u>Assets:</u>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$691,349	\$76,930	\$393,177	\$1,161,456	\$233,729
Cash and Cash Equivalents in Segregated Accounts	28,827	12,521	58,339	99,687	
<i>Receivables:</i>					
Accounts	43,347	23,907	86,478	153,732	
Special Assessments	495,246			495,246	
Interfund Receivable	45		78	123	
Materials and Supplies Inventory			7,889	7,889	
Prepaid Items	2,041		53	2,094	
<i>Total Current Assets</i>	<u>1,260,855</u>	<u>113,358</u>	<u>546,014</u>	<u>1,920,227</u>	<u>233,729</u>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	7,500		22,241	29,741	
Depreciable Capital Assets, Net	1,980,062	2,802,753	647,475	5,430,290	
<i>Total Noncurrent Assets</i>	<u>1,987,562</u>	<u>2,802,753</u>	<u>669,716</u>	<u>5,460,031</u>	<u>0</u>
<i>Total Assets</i>	<u>3,248,417</u>	<u>2,916,111</u>	<u>1,215,730</u>	<u>7,380,258</u>	<u>233,729</u>
<u>Liabilities:</u>					
<i>Current Liabilities:</i>					
Accounts Payable	10,866		5,840	16,706	
Accrued Wages and Benefits	1,065	1,026	1,773	3,864	
Compensated Absences Payable	4,344		24,872	29,216	
Interfund Payable			646	646	
Intergovernmental Payable	1,971	7,721	102,712	112,404	
Matured Interest Payable	165			165	
Accrued Interest Payable	14,613	21,301	1,334	37,248	
OWDA Loans Payable	9,290		1,093	10,383	
FmHA Loans Payable			2,200	2,200	
Revenue Bonds Payable		7,200		7,200	
General Obligation Bonds Payable		1,400		1,400	
<i>Total Current Liabilities</i>	<u>42,314</u>	<u>38,648</u>	<u>140,470</u>	<u>221,432</u>	<u>0</u>
<i>Long-Term Liabilities:</i>					
OWDA Loans Payable	491,190		67,578	558,768	
FmHA Loans Payable			37,000	37,000	
Revenue Bonds Payable		584,800		584,800	
General Obligation Bonds Payable		114,700		114,700	
<i>Total Long-Term Liabilities</i>	<u>491,190</u>	<u>699,500</u>	<u>104,578</u>	<u>1,295,268</u>	<u>0</u>
<i>Total Liabilities</i>	<u>533,504</u>	<u>738,148</u>	<u>245,048</u>	<u>1,516,700</u>	<u>0</u>
<u>Net Assets:</u>					
Invested in Capital Assets, Net of Related Debt	1,487,082	2,094,653	561,845	4,143,580	
Unrestricted	1,227,831	83,310	408,837	1,719,978	233,729
<i>Total Net Assets</i>	<u>\$2,714,913</u>	<u>\$2,177,963</u>	<u>\$970,682</u>	<u>\$5,863,558</u>	<u>\$233,729</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2007

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
Operating Revenues:					
Charges for Services	\$353,879	\$152,284	\$719,609	\$1,225,772	
Tap-In Fees	5,300	902	7,993	14,195	
Other Revenues	5,205	1,002	12,270	18,477	\$15,156
Total Operating Revenues	364,384	154,188	739,872	1,258,444	15,156
Operating Expenses:					
Personal Services	72,238	24,167	99,429	195,834	
Fringe Benefits	39,437	11,527	25,482	76,446	
Contractual Services	103,743	82,255	784,112	970,110	
Materials and Supplies	20,751		16,130	36,881	
Other Expenses	22,609	2,460	24,399	49,468	15,156
Depreciation	62,115	62,283	36,738	161,136	
Total Operating Expenses	320,893	182,692	986,290	1,489,875	15,156
Operating Income (Loss)	43,491	(28,504)	(246,418)	(231,431)	0
Non-Operating Revenues (Expenses):					
Interest Income			388	388	11,453
Interest and Fiscal Charges	(44,964)	(31,989)	(4,121)	(81,074)	
Loss on Disposal of Capital Assets	(23,065)			(23,065)	
Total Non-Operating Revenues (Expenses)	(68,029)	(31,989)	(3,733)	(103,751)	11,453
Change in Net Assets	(24,538)	(60,493)	(250,151)	(335,182)	11,453
Net Assets at Beginning of Year, as Restated	2,739,451	2,238,456	1,220,833	6,198,740	222,276
Net Assets at End of Year	\$2,714,913	\$2,177,963	\$970,682	\$5,863,558	\$233,729

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For The Year Ended December 31, 2007

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
Cash Flows from Operating Activities:					
Cash Received from Customers	\$354,032	\$148,669	\$712,093	\$1,214,794	
Cash Received from Other Revenues	5,020	929	12,011	17,960	\$15,156
Cash Payments to Employees	(121,683)	(32,933)	(127,211)	(281,827)	
Cash Payments for Contractual Services	(105,051)	(84,843)	(710,955)	(900,849)	(15,156)
Cash Payments for Supplies & Materials	(20,746)		(25,419)	(46,165)	
Cash Payments for Other Expenses	(18,500)	(585)	(25,536)	(44,621)	
<i>Net Cash from Operating Activities</i>	93,072	31,237	(165,017)	(40,708)	0
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(30,351)	(32,238)	(3,471)	(66,060)	
Principal Retirement of Bonds, Loans & Notes	(18,019)	(8,300)	(4,254)	(30,573)	
Cash Received from Capital Contributions	33,435			33,435	
Proceeds Received From Sale of Assets	4,100			4,100	
<i>Net Cash from Capital and Related Financing Activities</i>	(10,835)	(40,538)	(7,725)	(59,098)	0
Cash Flows from Investing Activities:					
Interest Received on Investments			388	388	11,453
<i>Net Cash from Investing Activities</i>	0	0	388	388	11,453
Net Increase (Decrease) in Cash and Cash Equivalents	82,237	(9,301)	(172,354)	(99,418)	11,453
Cash and Cash Equivalents at Beginning of Year	637,939	98,752	623,870	1,360,561	222,276
Cash and Cash Equivalents at End of Year	<u>\$720,176</u>	<u>\$89,451</u>	<u>\$451,516</u>	<u>\$1,261,143</u>	<u>\$233,729</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	\$43,491	(\$28,504)	(\$246,418)	(\$231,431)	\$0
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	62,115	62,283	36,738	161,136	
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	(5,329)	(4,591)	(15,763)	(25,683)	
(Increase) Decrease in Interfund Receivable	(2)		(4)	(6)	
(Increase) Decrease in Materials and Supplies Inventory			(7,889)	(7,889)	
(Increase) Decrease in Prepaid Items	(1,574)		1,633	59	
Increase (Decrease) in Accounts Payable	4,381	(6,648)	(2,372)	(4,639)	
Increase (Decrease) in Contracts Payable			(223)	(223)	
Increase (Decrease) in Accrued Wages and Benefits	(458)	1,026	(672)	(104)	
Increase (Decrease) in Compensated Absences Payable	(8,666)	0	(63)	(8,729)	
Increase (Decrease) in Interfund Payable			(48)	(48)	
Increase (Decrease) in Intergovernmental Payable	(886)	7,671	70,064	76,849	
<i>Net Cash from Operating Activities</i>	<u>\$93,072</u>	<u>\$31,237</u>	<u>(\$165,017)</u>	<u>(\$40,708)</u>	<u>\$0</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2007

	Private Purpose Trust Funds	Agency Funds
<u>Assets:</u>		
Cash and Cash Equivalents	\$153,629	\$4,955,184
Cash and Cash Equivalents in Segregated Accounts		436,247
<i>Receivables:</i>		
Property Taxes		36,353,489
Special Assessments		1,300,687
Intergovernmental		2,931,120
	153,629	45,976,727
<i>Total Assets</i>	153,629	45,976,727
 <u>Liabilities:</u>		
Intergovernmental Payable		45,565,001
Deposits Held and Due to Others		55,463
Undistributed Monies		356,263
	0	\$45,976,727
<i>Total Liabilities</i>	0	\$45,976,727
 <u>Net Assets:</u>		
Held in Trust for Other Individuals and Organizations	153,629	
<i>Total Net Assets</i>	\$153,629	

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Changes
in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2007

	Private Purpose Trust Funds
<u>Additions:</u>	
Interest	\$292
Other	26,375
	26,667
<i>Total Additions</i>	26,667
<u>Deductions</u>	
	61,040
Change in Net Assets	(34,373)
Net Assets at Beginning of Year	188,002
Net Assets at End of Year	\$153,629

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

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. 14, in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which includes all the elected officials, organizations, activities and functions that are not legally separate from the County and whose corporate powers the County holds. The financial reporting entity also includes the component units for which the elected officials of the County are financially accountable or for which the County is not financially accountable, but the nature and significance of their relationship with the County are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate entities that meet any of the following criteria: (1) The primary government appoints the voting majority of the potential component unit's board, and (a) the primary government is able to impose its will on the potential component unit or (b) the primary government is in a relationship of financial benefit or burden with the potential component unit; (2) The potential component unit is fiscally dependent upon the primary government or; (3) The financial statements would be misleading if data from the potential component unit were not included.

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 2 - DISCRETELY PRESENTED COMPONENT UNITS

Because of their financial relationship with the County, the following organizations are part of the Athens County reporting entity and are presented as individual component units. The component unit columns in the basic financial statements reflect the financial data of ATCO, Inc. and the Athens County Port Authority for the fiscal year ending December 31, 2007. They are reported in separate columns to emphasize that they are legally separate from the County.

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

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

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

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

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE

A. Jointly Governed Organizations

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE - Continued

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

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

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

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

B. Joint Venture

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

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

B. Fund Accounting

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

C. Measurement Focus

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

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

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

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

D. Basis of Accounting

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

Unearned/Deferred Revenue – Unearned/deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2007, but which were levied to finance year 2008 operations, have been recorded as unearned/deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. No budgets or appropriations were prepared for the County Donations, Project Lifesaver, Bikeway Maintenance, DUI Grant, ACENET Revolving Loan, FEMA Reimbursement Grant, EMA FEMA Grant, EMA Pre-Disaster Mitigation Grant, TASC Grant, TASC Athens County Municipal Drug Court, Litter Control, Clean Kids Grant, OCJS Prosecutor, Jail Bond Retirement, Beacon Bond Retirement, Plains Water Assessment Bond Retirement, Plains Sewer Assessment Bond Retirement, Dog Shelter Construction, Capital Projects, Ruth Dye Trust and Athens County Solid Waste funds as no activity was anticipated for them. The Emergency Home Repair Loan Fund did not have any actual cash activity or any cash fund balance, nor was any activity budgeted for the year. As a result, no budgetary schedule is presented for this fund. The CAC/Sisters of St. Joes Grant Fund did not have any actual cash activity or any cash fund balance, but there was activity budgeted for the year. As a result, a budgetary schedule is presented for this fund, but it is not included in the Combining Statement of Revenues, Expenditures and Changes in Fund Balances, nor in the Combining Balance Sheet. The Help America Vote Act Grant Fund did have actual cash activity and there was activity budgeted for the year. However, this activity was accrued in 2006. Therefore, a budgetary schedule is presented for this fund, but it is not included in the Combining Statement of Revenues, Expenditures and Changes in Fund Balances, nor in the Combining Balance Sheet. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2007.

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 2007, investments were limited to STAROhio, repurchase agreements, certificates of deposit, money market accounts, discount notes and other interest bearing accounts with local commercial banks.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market prices. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2007.

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 2007 amounted to \$1,558,323, which includes \$1,459,556 assigned from other County funds.

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

G. Inventory

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

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2007, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County raised its capitalization threshold from \$1,000 to \$5,000 in 2007. 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, 2007

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

J. Interfund Balances

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

K. Compensated Absences

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

L. Accrued Liabilities and Long-term Obligations

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

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

M. Fund Balance Reserves

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

N. Net Assets

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

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Q. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2007.

R. Estimates

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

NOTE 5 – NEW ACCOUNTING PRONOUNCEMENTS AND PRIOR PERIOD ADJUSTMENTS

The County implemented GASB Statement No. 48 “Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues” for the year ended December 31, 2007. GASB Statement No. 45 “Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions” and GASB Statement No. 49, “Accounting for Financial Reporting for Pollution Remediation Obligations” will be implemented for the year ended December 31, 2008. The implementation of these statements had no effect on the net assets fund balances of the County.

The reclassification of a governmental fund to an agency fund and restatements for accrual corrections had the following effects on fund balance/equity of the major & nonmajor funds of the County as they were previously reported:

	General	Job and Family Services	Road (MVGT)	Children Services
Governmental Activities:				
Fund Balance at December 31, 2006	\$2,688,632	\$1,335,644	\$1,141,072	\$2,216,053
Accrual Corrections	<u>8,655</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Fund Balance at December 31, 2006	<u><u>\$2,697,287</u></u>	<u><u>\$1,335,644</u></u>	<u><u>\$1,141,072</u></u>	<u><u>\$2,216,053</u></u>
	MR/DD (Beacon School)	Ambulance Services	Nonmajor	Total Governmental Funds
Governmental Activities:				
Fund Balance at December 31, 2006	\$4,834,912	\$1,055,846	\$6,648,551	\$19,920,710
Reclassification of Fund			(25,834)	(\$25,834)
Accrual Corrections	<u>0</u>	<u>0</u>	<u>(15,822)</u>	<u>(7,167)</u>
Adjusted Fund Balance at December 31, 2006	<u><u>\$4,834,912</u></u>	<u><u>\$1,055,846</u></u>	<u><u>\$6,606,895</u></u>	<u><u>\$19,887,709</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

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

Adjustments made for accrual corrections, the reclassification of a governmental fund to an agency fund, the correction of prior accumulated depreciation, the restatement of capital assets due to an increase of the capitalization threshold and the addition and disposal of capital assets in a prior period resulted in the following changes to the beginning balance of the governmental activities Net Assets:

Net Assets at December 31, 2006	\$80,038,789
Accrual Corrections	(7,167)
Reclassification of Fund	(15,977)
Correction of Prior Accumulated Depreciation	19,806
Capital Assets Restatement	(1,072,810)
Capital Assets Acquired in Prior Period	5,249
Capital Assets Disposed in Prior Period	<u>(17,145)</u>
Adjusted Net Assets at December 31, 2006	<u><u>\$78,950,745</u></u>

Adjustments made for the correction of accumulated depreciation and the restatement of capital assets due to an increase of the capitalization threshold resulted in the following changes to the beginning balances of the Net Assets for the major and nonmajor business-type activities funds:

	Plains Sewer	Buchtel Sewer	Nonmajor	Total Business-Type Activities
Business-Type Activities				
Net Assets at December 31, 2006	\$2,805,962	\$2,238,456	\$1,234,467	\$6,278,885
Correction of Accumulated Depreciation	(32,368)			(32,368)
Restatement of Capital Assets	<u>(34,143)</u>	<u>0</u>	<u>(13,634)</u>	<u>(47,777)</u>
Business-Type Activities Net Assets at December 31, 2006	<u><u>\$2,739,451</u></u>	<u><u>\$2,238,456</u></u>	<u><u>\$1,220,833</u></u>	<u><u>\$6,198,740</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 6 – BUDGETARY BASIS OF ACCOUNTING

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

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

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

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses/Net Changes in Fund Balances						
Description	General	Job and Family Services	Road (MVGT)	Children Services	MR/DD (Beacon School)	Ambulance Services
<i>Budget Basis</i>	\$796,266	(\$445,467)	(\$149,020)	\$603,856	\$519,656	\$19,397
<i>Increases (Decreases) Due To:</i>						
<i>Revenues:</i>						
Property Taxes	0	0	0	(1)	0	0
Sales Tax	32,245	0	0	0	0	0
Intergovernmental	(73,947)	(206,146)	15,095	217,330	4,614	0
Charges for Services	(10,813)	0	0	749	(5,667)	0
Fines and Forfeitures	2,351	0	(2,943)	0	0	0
Interest	38,180	0	(196)	0	0	0
Other	(6,040)	80,000	206	11,940	(389)	0
<i>Expenditures:</i>						
<i>Current:</i>						
<i>General Government:</i>						
Legislative	(81,640)	0	0	0	0	0
Judicial	(17,706)	0	0	0	0	0
Public Safety	27,080	0	0	0	0	0
Public Works	0	0	8,663	0	0	0
Health	23,396	0	0	0	0	0
Human Services	(1,791)	179,164	0	176,306	36,307	0
Conservation and Recreation	146	0	0	0	0	0
<i>Debt Service:</i>						
Principal Retirement	(120,819)	0	37,710	(607)	(1,201)	0
Interest and Fiscal Charges	(2,061)	0	596	(197)	(927)	0
<i>Other Sources/Uses:</i>						
Advances In	(1,000)	(80,000)	0	0	0	0
Advances Out	0	80,000	0	0	0	0
Loan Repayment	209,781	0	0	0	0	0
Proceeds from Capital Leases	0	0	0	6,954	0	0
GAAP Basis	<u>\$813,628</u>	<u>(\$392,449)</u>	<u>(\$89,889)</u>	<u>\$1,016,330</u>	<u>\$552,393</u>	<u>\$19,397</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS

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

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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

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

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

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

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents (Carrying Amounts):	
- Pooled	\$25,699,377
- Segregated	631,785
- Component Units	535,743
* Reconciling items (net) to arrive at bank balances of deposits	1,104,392
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).	\$27,971,297

The following information classifies the types of risk associated with deposits and investments as of December 31, 2007, as defined in GASB Statement No. 3, "deposits with Financial Institutions, Investments and Reverse Repurchase Agreements" and GASB Statement No. 40, Deposit and Investment Risk Disclosures." Additional disclosures for the component units are presented in Note 22.

Deposits

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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

Investments

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

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

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

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

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

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

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

Based on the above criteria, as of December 31, 2007, there was \$26,938,177 of \$27,973,459 in bank balances of the County and component units that were exposed to custodial risk as discussed above while \$1,035,282 was covered by FDIC as detailed below:

	Category		Bank	Carrying	Fair
	1	3	Balance	Amount	Value
<i>Deposits:</i>					
Demand Deposits	\$660,479	\$4,859,621	\$5,520,100	\$4,413,546	
Certificates of Deposit	100,000	1,900,000	2,000,000	2,000,000	
ATCO Inc.	174,803	104,563	279,366	279,366	
ATCO Inc. Certificate of Deposit					
Port Authority	100,000	156,377	256,377	256,377	
Total Deposits	<u>\$1,035,282</u>	<u>\$7,020,561</u>	<u>\$8,055,843</u>	<u>\$6,949,289</u>	
	Category				
	2				
FHLBank Discount Notes	\$13,400,472			\$13,400,472	\$13,550,102
Fannie Mae Discount Notes	5,966,310			5,996,310	6,018,699
State Treasury Pool *				550,834	550,834
Total Investments	<u>\$19,366,782</u>			<u>\$19,917,616</u>	<u>\$20,119,635</u>

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 8 – INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2007 are as follows:

	Interfund Receivable	Interfund Payable
General	\$36,174	\$0
Job and Family Services	76,014	2,612
Road (MVGT)	0	146
Childrens Services	2,489	206
Nonmajor Special Revenue Funds	9,165	120,355
Plains Sewer	45	0
Nonmajor Enterprise Funds	78	646
	\$123,965	\$123,965

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 2007 were as follows:

TRANSFERS TO						
Transfers From	Job & Family Services	Road (MVGT)	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Project	Total
General	\$382,217	\$0	\$98,670	\$606,112	\$0	\$1,086,999
Job & Family Services	0	0	140,000	0	0	140,000
MR/DD (Beacon School)	0	0	0	0	300,000	300,000
Nonmajor Special Revenue	0	68,406	54,033	0	0	122,439
Totals	\$382,217	\$68,406	\$292,703	\$606,112	\$300,000	\$1,649,438

In fiscal year 2007, the County made a transfer of \$382,217 from the General Fund to the Job and Family Services Fund to subsidize the program services, transferred \$108,729, \$428,625 and \$68,758 from the General Fund to the 691 Landfill Loan Retirement Fund, the County Buildings Bond Retirement Fund and the Building Renovations Fund respectively for the payment of loans and bonds. In addition, transfers of \$68,406 from the FEMA Grant Fund to the Road (MVGT) Fund for road work performed and \$300,000 went from the MRDD Fund to the Beacon Capital Improvement Fund for various capital projects.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2007 was as follows:

Description	Interest Rate	Original Balance	Year Issued	Final Maturity	Balance January 1 2007	Additions	Deletions	Balance December 31 2007	Amounts Due Within One Year
Governmental Activities:									
General Obligation Bonds Payable from Governmental Tax Revenues:									
County Buildings	4-5.75%	\$3,650,000	1998	2012	\$1,835,000	\$0	\$275,000	\$1,560,000	\$285,000
Dog Shelter	4-4.05%	525,000	1998	2012	70,000	0	70,000	0	0
		<u>4,175,000</u>			<u>1,905,000</u>	<u>0</u>	<u>345,000</u>	<u>1,560,000</u>	<u>285,000</u>
General Obligation Notes Payable from Governmental Sales Tax Revenues:									
Courthouse Renovation	4.225%	914,000	2005	2025	886,000	0	32,000	854,000	33,000
OWDA Loans Payable from Governmental Tax Revenues:									
Landfill	4.350%	1,257,450	1996	2016	731,153	0	63,659	667,494	32,871
Landfill	4.120%	230,000	1997	2016	108,754	0	9,567	99,187	4,932
		<u>1,487,450</u>			<u>839,907</u>	<u>0</u>	<u>73,226</u>	<u>766,681</u>	<u>37,803</u>
<i>Other Long-term Obligations:</i>									
Premium on Notes Issued					11,903	0	627	11,276	0
Compensated Absences					1,458,113	912,423	76,828	2,293,708	1,287,992
Capital Leases					49,138	216,735	122,627	143,246	65,052
Landfill Post-Closure Costs					<u>2,752,806</u>	<u>0</u>	<u>52,434</u>	<u>2,700,372</u>	<u>58,058</u>
Total Governmental Activities Long-Term Obligations					<u>\$7,902,867</u>	<u>\$1,129,158</u>	<u>\$702,742</u>	<u>\$8,329,283</u>	<u>\$1,766,905</u>
Business-Type Activities:									
General Obligation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer Improvement	4.500%	\$120,000	2002	2042	\$117,400	\$0	\$1,300	\$116,100	\$1,400
Revenue Anticipation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer Project	4.500%	612,000	2002	2042	599,000	0	7,000	592,000	7,200
OWDA Loans Payable from Enterprise Revenues:									
Sewer Plant and Poston Sewer	6.120%	650,000	1997	2022	379,610	0	15,386	364,224	7,922
Buchtel Water	2.000%	80,001	2002	2032	70,824	0	2,153	68,671	1,093
Dresher Sewer	5.150%	141,078	2002	2033	138,889	0	2,633	136,256	1,368
		<u>871,079</u>			<u>589,323</u>	<u>0</u>	<u>20,172</u>	<u>569,151</u>	<u>10,383</u>
Rural Development Loan Payable from Enterprise Revenues:									
Plains Water Construction	5.000%	69,750	1982	2020	41,300	0	2,100	39,200	2,200
<i>Other Long-term Obligations:</i>									
Compensated Absences					<u>37,944</u>	<u>12,629</u>	<u>21,357</u>	<u>29,216</u>	<u>21,725</u>
Total Business-Type Activities Long-Term Obligations					<u>\$1,384,967</u>	<u>\$12,629</u>	<u>\$51,929</u>	<u>\$1,345,667</u>	<u>\$42,908</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

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

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

At December 31, 2007, none of this deceased debt still remains outstanding with the escrow agent. The amount held in trust with the escrow agent and the corresponding debt is not included in the financial statements.

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2007 are as follows:

For Year Ended December 31	General Obligation Bonds Payable from Governmental Tax Revenue		General Obligation Notes Payable from Governmental Sales Tax Revenue		General Obligation Bonds Payable from Enterprise Revenue		Revenue Anticipation Bonds Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$285,000	\$69,652	\$33,000	\$35,385	\$1,400	\$5,225	\$7,200	\$26,640
2009	300,000	53,265	34,000	33,969	1,500	5,161	7,600	26,316
2010	310,000	40,965	35,000	32,511	1,600	5,094	8,000	25,974
2011	325,000	28,100	37,000	30,990	1,600	5,022	8,200	25,614
2012	340,000	14,450	38,000	29,406	1,700	4,950	8,700	25,245
2013-2017			217,000	120,814	9,700	23,531	49,500	120,006
2018-2022			268,000	69,838	12,100	21,141	61,800	107,816
2023-2027			192,000	12,422	15,100	18,157	76,900	92,614
2028-2032					18,800	14,450	95,800	73,683
2033-2037					23,400	9,823	119,500	50,090
2038-2042					29,200	4,059	148,800	20,677
	\$1,560,000	\$206,432	\$854,000	\$365,335	\$116,100	\$116,613	\$592,000	\$594,675

For Year Ended December 31	OWDA Loans Payable from Governmental Tax Revenue		OWDA Loans Payable from Enterprise Revenue		Rural Development Loan Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$37,803	\$16,561	\$10,383	\$15,583	\$2,200	\$1,960
2009	78,074	30,655	21,873	30,057	2,300	1,850
2010	81,484	27,245	23,095	28,834	2,400	1,735
2011	85,041	23,688	24,388	27,541	2,600	1,615
2012	88,755	19,974	25,758	26,172	2,700	1,485
2013-2017	395,524	39,390	152,314	107,336	15,600	5,265
2018-2022			200,886	58,767	11,400	1,160
2023-2027			47,401	19,160		
2028-2032			58,300	8,261		
2033			4,753	123		
	\$766,681	\$157,513	\$569,151	\$321,834	\$39,200	\$15,070

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

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

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

Compensated Absences: Upon retirement, employees with at least five years of credited service are paid twenty five percent (25%) (to a maximum of 210 hours except for employees of Children Services) of their accrued sick leave. Vacation time is vested for employees after a minimum of one year of credited service. Unused vacation may be accumulated up to three (3) years according to Ohio law. Compensatory time may also be accumulated by employees but must be used within specified limits. However, certain departments have the option of being compensated for overtime worked in lieu of compensatory time off. All sick leave, vacation and compensatory time is compensated at the employee's current rate of pay at the time of retirement or termination. Compensated absences are paid from the fund from which the respective employee's salaries are paid including the General Fund, Job and Family Services, Children Services, MR/DD 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 \$122,627 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, 2007, are as follows:

Year Ended December 31	Capital Lease Payments
2007	\$158,470
Total Minimum Lease Payments	158,470
Less: Amount Representing Interest	(15,224)
Present Value of Net Minimum Lease Payments	\$143,246

Landfill Closure and Post-Closure Costs: State and federal laws and regulations require the County to place a final cover on the Athens County 691 landfill site as it has stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill was certified as closed in October of 1998. The \$2,700,372 reported is the estimated cost of the post-closure maintenance and monitoring.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

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

As of December 31, 2007 there are two 1998 series of Tax Exempt Multifamily Housing Mortgage Revenue Bonds and Convertible Taxable Multifamily Mortgage Revenue Bonds outstanding with aggregate principal amounts payable of \$3,000,000 and \$550,000 respectively.

NOTE 10 – NOTES PAYABLE

The County's note transactions for the year ended December 31, 2007, were as follows:

Purpose	Balance January 1, 2007	Additions	Deletions	Balance December 31, 2007
Governmental Activities:				
<i>Bond Anticipation Notes Payable:</i>				
McBee's Renovation	\$0	\$278,000	\$0	\$278,000
Road Equipment Purchase 2.20%	<u>115,223</u>	<u>0</u>	<u>37,710</u>	<u>77,513</u>
Governmental Activities Notes Payable	<u>\$115,223</u>	<u>\$278,000</u>	<u>\$37,710</u>	<u>\$355,513</u>

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

NOTE 11 - CONTRACT COMMITMENTS

As of December 31, 2007, the County had contractual purchase commitments for eleven projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/07	Amounts Remaining On Contracts
Software Support	General and REA	\$49,865	\$0	\$49,865
Ohio Public Defender	General	485,912	242,956	242,956
Landfill Closure	General	72,000	45,105	26,895
2008 Reappraisal	Real Estate Assessment	578,000	361,017	216,983
2007 New Construction	Real Estate Assessment	44,500	39,357	5,143
Web Hosting	Real Estate Assessment	12,000	4,000	8,000
07 Computer Service	General and Recorder Eq.	24,010	15,376	8,634
08 Computer Service	General and Recorder Eq.	24,010	0	24,010
Social Services	Job and Family Services	1,552,983	619,447	933,536
Mailing System	Children Services	15,732	7,866	7,866
Office Rental	Children Services	225,000	54,600	170,400
		<u>\$3,084,012</u>	<u>\$1,389,724</u>	<u>\$1,694,288</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS

A. DEFINED BENEFIT PENSION SYSTEMS

1. Ohio Public Employees Retirement System (OPERS)

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

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

The Ohio Revised Code (ORC) provides statutory authority for employee and employer contribution rates. Plan members, other than those engaged in law enforcement were required to contribute 9.5% of their annual covered salary to fund pension obligations and for 2007 the County was required to contribute 13.85%. For law enforcement employees, the employee contribution was 10.1% and the employer contribution was 17.17% for 2007. Contributions are authorized by state statute. The contribution rates are determined actuarially. The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2007, 2006, and 2005 were \$2,560,582, \$2,425,314, and \$2,355,829, respectively; 76.36% has been contributed for 2007 and 100% for 2006 and 2005. Of the 2007 amount, \$648,727 was unpaid at December 31, 2007 and is recorded as a liability in the respective funds. Contributions to the member-directed plan for 2007 were \$19,997 made by the County and \$13,717 made by the plan members.

2. State Teachers Retirement System (STRS)

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS - Continued

A. DEFINED BENEFIT PENSION SYSTEMS - Continued

2. State Teachers Retirement System (STRS) - Continued

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

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

For the fiscal year ended June 30, 2007, plan members were required to contribute 10% of their annual covered salaries. The County was required to contribute 14% for 2007, with 13% being the portion used to fund pension obligations. For fiscal year 2006, the portion used to fund pension obligations was also 13%. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's pension contributions for the years ended December 31, 2007, 2006 and 2005 were \$62,945, \$69,516, and \$69,516, respectively; 92.01% has been contributed for 2007 and 100% for 2006 and 2005. Of the 2007 amount, \$5,031 was unpaid at December 31, 2007 and is recorded as a liability in the MR/DD Fund.

B. POSTEMPLOYMENT BENEFITS

1. Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2007 local government employer contribution rate was 13.85 percent of covered payroll (17.17 percent for public safety and law enforcement); 5.0% of covered payroll was the portion used to fund health care from January 1 to June 30, 2007 and 6.0% from July 1 through December 31, 2007.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2006, include a rate of return on investments of 6.5 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS - Continued

B. POSTEMPLOYMENT BENEFITS - Continued

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

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

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

The number of active contributing participants was 362,130. Actual employer contributions for 2007 which were used to fund postemployment benefits were \$1,007,028. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2006, (the latest information available) were \$12.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$30.7 billion and \$18.7 billion, respectively.

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

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

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

2. State Teachers Retirement System (STRS)

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

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14% of covered payroll. For the fiscal year ended June 30, 2007, the STRS Board allocated employer contributions equal to 1% of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$4,496 for fiscal year 2007.

STRS pays health care benefits from the Health Care Stabilization Fund. At June 30, 2007, (the latest information available) the balance was \$4.1 billion. The net health care costs paid by the Plan were \$265,558,000 for the year ended June 30, 2007. Eligible benefit recipients totaled 122,934 at July 1, 2007.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 13 – RECEIVABLES

Receivables at December 31, 2007 consisted of property taxes, sales taxes, accounts (billings for user charged services), loans and intergovernmental grants. All receivables are considered fully collectable. A summary of the principal items of intergovernmental receivables follows:

Governmental Activities

<i>General Fund</i>	
Local Government Distributions	\$557,106
State Property Tax Reimbursements	83,912
Permissive Motor Vehicle Tax	6,007
Grants and Other	19,635
Total General Fund	<u>666,660</u>
<i>Job and Family Services Fund</i>	
State/Federal Funding	2,568
Total Job and Family Services Fund	<u>2,568</u>
<i>Road (MVGT) Fund</i>	
Motor Vehicle License Tax	634,658
Permissive Motor Vehicle Tax	247,954
Gasoline Tax	1,062,214
Fines	1,576
Total Road (MVGT) Fund	<u>1,946,402</u>
<i>Children Services Fund</i>	
State Property Tax Reimbursements	155,247
State Grants	407,236
Total Children Services Fund	<u>562,483</u>
<i>MR/DD (Beacon School) Fund</i>	
State Property Tax Reimbursements	194,639
State/Federal Funding	6,857
Total MR/DD (Beacon School) Fund	<u>201,496</u>
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	67,686
Total Ambulance Service Fund	<u>67,686</u>
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursements	27,056
State/Federal Funding	236,817
Total Nonmajor Governmental Funds	<u>263,873</u>
Total Intergovernmental Receivables	<u><u>\$3,711,168</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2007

NOTE 14 - LOANS RECEIVABLE

Loans receivable represent low interest loans made by the County for community development and small business projects under the Federal Community Development Block Grant (CDBG) program and for emergency assistance to county residents administered by the County Commissioners. Loans receivable (net of uncollectible amounts) for the primary government, as of December 31, 2007, consisted of the following:

<u>Fund</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Terms</u>
Acenet Revolving Loan	\$8,886	11-12%	1.75 to 5 years
CD Revolving Loan	622,706	0-10%	6 to 20 years
Emergency Home Repair Loan	<u>2,483</u>	0%	18 months to 8 years
<i>Total</i>	<u><u>\$634,075</u></u>		

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

NOTE 15 - LANDFILL CLOSURE

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

The landfill was certified by the EPA as closed in October, 1998 so the post-closure monitoring and maintenance has started. The total cost for this phase over the next twenty-one years is estimated to be \$2,700,372. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

NOTE 16 – CAPITAL ASSETS

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

<u>Governmental Activities</u>	
<i>General Government:</i>	
Legislative and Executive	\$186,719
Judicial	8,768
Public Safety	190,690
Public Works	2,910,090
Health	133,786
Human Services	281,563
Conservation and Recreation	<u>7,852</u>
Total Governmental Activities Depreciation Expense	<u><u>\$3,719,468</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2007

NOTE 16 – CAPITAL ASSETS - Continued

A summary of the changes in general capital assets during 2007 were as follows:

	Restated Balance January 1, 2007	Additions	Deletions	Balance December 31, 2007
Governmental Activities				
<i>Nondepreciable Capital Assets:</i>				
Land	\$1,257,755	\$0	(\$42,144)	\$1,215,611
Historical Objects	<u>9,050</u>	<u>0</u>	<u>0</u>	<u>9,050</u>
Total Nondepreciable Capital Assets	<u>1,266,805</u>	<u>0</u>	<u>(42,144)</u>	<u>1,224,661</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	500,601	23,900	0	524,501
Buildings	15,681,272	1,926,281	0	17,607,553
Furniture and Equipment	10,230,016	963,950	(58,115)	11,135,851
Infrastructure	<u>69,365,585</u>	<u>1,608,701</u>	<u>(18,337)</u>	<u>70,955,949</u>
Total Depreciable Capital Assets	<u>95,777,474</u>	<u>4,522,832</u>	<u>(76,452)</u>	<u>100,223,854</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(134,827)	(12,442)	0	(147,269)
Buildings	(5,037,054)	(328,590)	0	(5,365,644)
Furniture and Equipment	(3,369,190)	(610,571)	34,779	(3,944,982)
Infrastructure	<u>(24,985,562)</u>	<u>(2,767,865)</u>	<u>11,084</u>	<u>(27,742,343)</u>
Total Accumulated Depreciation	<u>(33,526,633)</u>	<u>(3,719,468)</u>	<u>45,863</u>	<u>(37,200,238)</u>
Depreciable Capital Assets, Net	<u>62,250,841</u>	<u>803,364</u>	<u>(30,589)</u>	<u>63,023,616</u>
Governmental Activities Capital Assets, Net	<u><u>\$63,517,646</u></u>	<u><u>\$803,364</u></u>	<u><u>(\$72,733)</u></u>	<u><u>\$64,248,277</u></u>

The above assets include \$216,136 of Furniture and Equipment that are under capital leases.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2007

NOTE 16 – CAPITAL ASSETS – Continued

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

	Restated Balance January 1, 2007	Additions	Deletions	Balance December 31, 2007
Business-Type Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$29,741	\$0	\$0	\$29,741
Total Nondepreciable Capital Assets	29,741	0	0	29,741
<i>Depreciable Capital Assets:</i>				
Plant and Facilities (Water and Sewer Lines)	6,583,593	0	0	6,583,593
Buildings	268,043	0	0	268,043
Furniture and Equipment	594,837	0	(86,696)	508,141
Total Depreciable Capital Assets	7,446,473	0	(86,696)	7,359,777
<i>Accumulated Depreciation:</i>				
Plant and Facilities	(1,468,267)	(134,655)	0	(1,602,922)
Buildings	(41,601)	(5,361)	0	(46,962)
Furniture and Equipment	(285,648)	(21,120)	27,165	(279,603)
Total Accumulated Depreciation	(1,795,516)	(161,136)	27,165	(1,929,487)
Depreciable Capital Assets, Net	5,650,957	(161,136)	(59,531)	5,430,290
Total Business-Type Activities Capital Assets, Net	\$5,680,698	(\$161,136)	(\$59,531)	\$5,460,031

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

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 2007 tax levy was based follows:

	Assessed Values
Real Property	\$708,800,880
Tangible Personal Property	16,958,075
Public Utility Real & Personal Property	82,198,300
Total	\$807,957,255

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.30 mills of the first 10 mills of assessed value for the General Fund. In addition to the 2.30 mills, 18.00 mills have been levied based upon mills voted for the EMS, Health, 317 Board, Children Services, T.B. Hospital, Beacon School and Senior Citizens levies. A summary of voted millage follows:

Purpose		Voter Levy Date	Authorized Rate (a)	Rate Levied For Current Year (b)		Final Collection Year
				Residential/ Agricultural	Other	
EMS Replacement	(c)	2005	1.00	0.756893	0.869253	2010
EMS Replacement	(c)	1999	0.50	0.339124	0.407724	2009
EMS Replacement	(c)	2002	1.00	0.759086	0.869253	2007
HEALTH 2000	(c)	2000	0.40	0.302757	0.347701	2010
HEALTH 1997	(c)	1997	0.30	0.203333	0.244634	2007
HEALTH 1999	(c)	1999	0.30	0.203474	0.244634	2009
317 BRD 92	(c)	2002	1.00	0.798364	0.884977	2012
317 BRD 98	(c)	1998	1.00	0.657634	0.816209	2008
Children Services	(c)	2000	2.00	1.513786	1.738506	2010
Children Services	(c)	2005	3.00	2.741310	2.867958	2015
T B Hospital 1995		2005	0.30	0.172232	0.215262	2010
Beacon 1994	(c)	2002	1.80	1.366355	1.564655	2010
Beacon School 2001	(c)	2001	1.80	1.366355	1.564655	Cont.
Beacon School 2005	(c)	2005	2.85	2.604245	2.724560	Cont.
Senior Citizens	(c)	2002	0.75	0.569315	0.651940	2007
			18.00	14.354263	16.011921	

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 17 - PROPERTY TAX REVENUE - Continued

In 2007, real property taxes were levied on January 1, 2007, on assessed values as of January 1, 2006, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2002. Real estate taxes were due and payable by April 17 and August 21, 2006; personal property taxes were due and payable by June 15 and November 3, 2006. Tangible personal property taxes were assessed on 25% of true value for equipment and 25% of average value for inventories. Public utility property taxes are assessed on 35% of true value (which is, in general, net book value) for real property and 35% for tangible personal property.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various Agency Funds of the County as Due to Other Funds-Taxes. Accrued property taxes receivable represent current taxes which were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2007. 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 2008 were recorded as 2007 revenue, the remaining receivable is offset by a credit to deferred revenue in the fund financial statements.

NOTE 18 - SALES TAX REVENUE

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

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

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

In 2007, these sales taxes generated a combined total of \$6,250,297 in tax revenue.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 19 - RISK MANAGEMENT

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

The County is a member of the County Risk Sharing Authority (CORSA), which includes 62 Ohio Counties. CORSA provides the following coverages:

<u>Coverage</u>	<u>Amount</u>
Comprehensive General Liability	\$1,000,000
Errors & Omissions – Public Officials Liability	1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Uninsured/Underinsured Motorists	250,000
Excess Liability	5,000,000
Stop Gap Liability	1,000,000
Medical Professional Liability	6,000,000
Foster Parents	6,000,000
<i>Property:</i>	
Property	Replacement Cost
Bridges	1,570,950
Water Lines	1,024,148
Sewer Line	4,427,909
Contractor's Equipment	Replacement Costs
Equipment Breakdown	100,000,000
Property in Transit	100,000
Extra Expense/Business Income	1,000,000
Flood	100,000,000
Earthquake	100,000,000
Valuable Papers	1,000,000
Accounts Receivable	1,000,000
Auto Physical Damage	Actual Cash Value
Automatic Acquisition	5,000,000
Unintentional Omissions	250,000
<i>Crime:</i>	
Employee Dishonesty/Faithful Performance	1,000,000
Money and Securities (Inside and Outside)	1,000,000
Depositor's Forgery	1,000,000
Money Orders and Counterfeit Paper Currency	1,000,000

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 20 - CONTINGENCIES

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

NOTE 21 – ACCOUNTABILITY

Deficit Fund Balances

Fund	Fund Balance Deficit
<i>Nonmajor Special Revenue Funds:</i>	
Child Support Enforcement	\$102,963
EMA DOJ Grants	12,526
EMA CERT Grant	1,788
McBee's Grant	36,950
OCJS DVDA Sheriff	28

The deficits in the Child Support Enforcement, EMA DOJ Grants, EMA CERT Grant, McBee's Grant, and OCJS DVDA Sheriff Funds are due to intergovernmental revenues which had not been received at year end and were not available to finance current period expenditures. These deficits will be eliminated through future intergovernmental revenues.

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS

The following are the ATCO, Inc. and Athens County Port Authority notes to financial statements for the year ended December 31, 2007:

ORGANIZATIONS AND PROGRAM/SUPPORTING SERVICES

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

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

CASH AND CASH EQUIVALENTS

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

ALLOWANCE FOR DOUBTFUL ACCOUNTS

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

INVENTORY

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

2. RELATED PARTY TRANSACTIONS

During 2007, Athens County provided facilities, certain equipment and salaries for administration, implementation, and supervision of programs to ATCO, Inc., a discretely presented component unit of Athens County. The Company received \$131,329 for such in-kind contributions.

3. INCOME TAXES

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

4. CAPITAL ASSETS

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

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

Depreciation expense for the year ended December 31, 2007 was \$5,318 for ATCO and \$50,018 for Athens County Port Authority.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

5. CAPITAL ASSETS – Continued

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

ATCO Inc.:

Depreciable Capital Assets:

Property and Equipment	\$171,768	\$12,523	(\$56,306)	\$127,985
Total Depreciable Capital Assets	<u>171,768</u>	<u>12,523</u>	<u>(56,306)</u>	<u>127,985</u>

Accumulated Depreciation:

Property and Equipment	(157,587)	(5,318)	53,127	(109,778)
Total Accumulated Depreciation	<u>(157,587)</u>	<u>(5,318)</u>	<u>53,127</u>	<u>(109,778)</u>

Depreciable Capital Assets, Net	<u>14,181</u>	<u>7,205</u>	<u>(3,179)</u>	<u>18,207</u>
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ATCO Inc. Capital Assets, Net	<u><u>\$14,181</u></u>	<u><u>\$7,205</u></u>	<u><u>(\$3,179)</u></u>	<u><u>\$18,207</u></u>
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	Balance January 1, 2007	Additions	Deletions	Balance December 31, 2007
Athens County Port Authority:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$696,423	\$0	(\$231,477)	\$464,946
Total Nondepreciable Capital Assets	<u>696,423</u>	<u>0</u>	<u>(231,477)</u>	<u>464,946</u>
<i>Depreciable Capital Assets:</i>				
Buildings	1,988,144	8,757	0	1,996,901
Total Depreciable Capital Assets	<u>1,988,144</u>	<u>8,757</u>	<u>0</u>	<u>1,996,901</u>
<i>Accumulated Depreciation:</i>				
Buildings	(187,984)	(50,018)	0	(238,002)
Total Accumulated Depreciation	<u>(187,984)</u>	<u>(50,018)</u>	<u>0</u>	<u>(238,002)</u>
Depreciable Capital Assets, Net	<u>1,800,160</u>	<u>(41,261)</u>	<u>0</u>	<u>1,758,899</u>
Athens County Port Authority Capital Assets, Net	<u><u>\$2,496,583</u></u>	<u><u>(\$41,261)</u></u>	<u><u>(\$231,477)</u></u>	<u><u>\$2,223,845</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

6. NOTES PAYABLE

The Athens County Port Authority note transactions for the year ended December 31, 2007, were as follows:

Purpose	Balance January 1, 2007	Additions	Deletions	Balance December 31, 2007	Amount Due Within One Year
Athens County Port Authority:					
<i>Notes Payable:</i>					
ODOD State Rural Industrial Park Loan 0.2%	\$298,380	\$0	(\$45,689)	\$252,691	\$46,962
Taxable Revenue Anticipation Note 4.65%	644,586	0	(40,800)	603,786	45,206
ODOD State Rural Industrial Park Loan 0.2%	431,774	0	(32,199)	399,575	33,179
Hocking Valley Bank 7.75%	373,628	0	(16,770)	356,858	356,858
Comm Dev Corp 5.5%	35,000	0	(35,000)	0	0
Athens County Port Authority Notes Payable	\$1,783,368	\$0	(\$170,458)	\$1,612,910	\$482,205

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2007 are as follows:

For Year Ended December 31	Ohio Department of Development State Rural Industrial Park Loan #1		Taxable Revenue Anticipation Note		Ohio Department of Development State Rural Industrial Park Loan #2	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	46,962	6,938	45,206	37,851	33,179	12,495
2009	48,270	5,511	48,618	34,439	34,188	11,401
2010	49,614	4,045	51,479	31,579	35,227	10,275
2011	50,996	2,538	54,848	28,210	36,299	9,114
2012	52,416	988	58,513	24,544	37,403	7,918
2013-2017	4,433	12	345,122	58,406	204,789	20,336
2018					18,490	150
	\$252,691	\$20,032	\$603,786	\$215,029	\$399,575	\$71,689

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

7. SECURITY DEPOSIT

The Athens County Port Authority is holding a security deposit from the Nebraska Book Company which is included in its long term liabilities. The 2007 activity for this is as follows:

Purpose	Balance January 1, 2007	Additions	Deletions	Balance December 31, 2007	Amount Due Within One Year
Athens County Port Authority:					
<i>Security Deposit:</i>					
Nebraska Book Company	<u>\$17,077</u>	<u>\$0</u>	<u>\$0</u>	<u>\$17,077</u>	<u>\$0</u>

8. CONCENTRATIONS OF CREDIT RISK

ATCO, Inc. 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, 2007, deposits in excess of Federal Deposit Insurance Corporation limits amounted to \$104,563.

For ATCO, Inc., two customers represent 51% of total assembly contract billings for 2007 while three customers represent 70% of accounts receivable at December 31, 2007.

9. DEFERRED REVENUE

For ATCO, Inc., deferred revenue consists of funds awarded to the Company which have not yet been expended for their intended purpose. Revenue is recognized in the period in which the funds are expended. Should the grant period expire without the funds being fully expended, the Company would be required to return the unspent funds to the grantor. The Company also accounts for unredeemed gift certificate sales as deferred revenue; at December 31, 2007, the amount of unredeemed gift certificates was \$357.

NOTE 23 – SUBSEQUENT EVENTS

Early in 2008, Financial Guaranty Insurance Company, the bond insurer for several current debt issues, was downgraded from Aaa to A3 by Moody's Investors Service and from AAA to AA by both Standard & Poor's and Fitch Ratings.

This downgrade of a bond insurer by one or two grades may not, in and by itself, create an immediate default under the bond indentures or other bond documents or cause any reallocation of rights or responsibilities among parties; however, it will likely have an adverse effect on the value of the bonds as they are traded in the secondary market.

The County was notified of this downgrade by their bond counsel on March 27, 2008. As a result, the County is required to file a Material Event Notice with Disclosure USA referencing to the relevant transactions and rating downgrade. In addition, the debt covenants of the related issues require the bond insurer to maintain a minimum rating of Aaa and AAA. The County has taken action to address this issue.

**COMBINING
STATEMENTS
AND
INDIVIDUAL
FUND
SCHEDULES**

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Dog and Kennel

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

County Donations

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

Child Support Enforcement

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

Indigent Guardianship

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

Real Estate Assessment

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

GIS (Geographic Information System)

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

Emergency Management Agency

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

DRETAC (Delinquent Real Estate and Tax Assessment Collection)

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

Treasurer's Prepayment Interest

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

Marriage License

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

Probate/Juvenile Computerization

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

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.

ATHENS COUNTY, OHIO

Common Pleas Computerization

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

Common Pleas Computer Legal Research

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

Special Projects Common Pleas

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

Probate Court Projects

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

Juvenile Tobacco Intervention

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

BCI Fingerprint

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

Concealed Carry Weapons

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

Sheriff's Grant Projects

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

Indigent Drivers Alcohol Treatment

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

D.U.I. Enforcement and Education

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

Drug Law Enforcement

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

Diversions-Prosecuting Attorney

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

Title Administration

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

Recorder Equipment

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

ATHENS COUNTY, OHIO

Project Lifesaver

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

Athens Foundation Bicycle

To account for monies received from the Athens Foundation to be used to produce a map of the County bike paths.

T.B. Hospital

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

Senior Citizens Levy

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

CAC-Sisters of St. Joe's Grant

To account for monies received from the Sisters of St. Joe's through the Child Advocacy Center to be used for the advocacy of children.

911 Emergency

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

Bikeway Maintenance

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

Insurance Reimbursement

To account for monies received from Insurance Reimbursements.

DUI Grant

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

ACENET Revolving Loan

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

CDBG (Community Development Block Grants)

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

CD Revolving Loan

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

Emergency Home Repair Loan

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

WIA Grant

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

FEMA Grant

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

ATHENS COUNTY, OHIO

FEMA Reimbursement Grant

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

Emergency Relief Cleanup

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

EMA DOJ Grant

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

EMA FEMA Grant

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

EMA Pre-Disaster Mitigation Grant

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

EMA CERT Grant

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

Help America Vote Act Grant

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

CAC-NCA Grant

To account for monies from a grant received from the National Children's Alliance to be used the Child Advocacy Center.

TASC Grants

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

TASC Athens County Municipal Drug Court

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

Litter Control

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

Local Emergency Planning

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

Recycle Ohio

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

Probate Court Mental Illness

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

Psychological Evaluation Grant

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

ATHENS COUNTY, OHIO

Clean Kids Grant

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

DARE Grant

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

Sheriff Equipment Grant

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

911 Governmental Assistance

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

McBee's Grant

To account for revenue from a loan that will be repaid from a state grant that is to be used for the renovations of a commercial building.

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 OCJS

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

Juvenile Court Projects

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

Juvenile SCO FY 07

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

Byrne Grant

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

JAG 2006

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

Victims Assistance

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

OCJS DVDA Sheriff

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

OCJS Prosecutor

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

ATHENS COUNTY, OHIO

Nonmajor Debt Service Funds

Jail Bond Retirement

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

691 Landfill Loans Retirement

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

Beacon Bond Retirement

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

Building Renovations

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

Plains Water Assessment Bond Retirement

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

Plains Sewer Assessment Bond Retirement

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

County Buildings Bond Retirement

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

Nonmajor Capital Projects Funds

County Home Improvement

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

Dog Shelter Construction

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

Issue II Projects

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

Beacon Capital Improvement

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

Capital Projects

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

County Capital Improvements

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

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets:</u>				
Cash and Cash Equivalents	\$4,268,585	\$34,809	\$1,018,613	\$5,322,007
Cash and Cash Equivalents in Segregated Accounts	24,748			24,748
<i>Receivables:</i>				
Property Taxes	552,617			552,617
Sales Tax	200,837			200,837
Loans	634,075			634,075
Interfund Receivable	9,165			9,165
Intergovernmental Receivable	263,873			263,873
Prepaid Items	13,605			13,605
Total Assets	\$5,967,505	\$34,809	\$1,018,613	\$7,020,927
<u>Liabilities:</u>				
Accounts Payable	\$69,582	\$0	\$3,215	\$72,797
Contracts Payable	146,363		260,439	406,802
Accrued Wages and Benefits	50,686			50,686
Compensated Absences Payable	1,389			1,389
Interfund Payable	120,355			120,355
Intergovernmental Payable	125,181			125,181
Deferred Revenue	700,544			700,544
Matured Bonds Payable		17,000		17,000
Matured Interest Payable		10,560		10,560
Accrued Interest Payable	5,530			5,530
Notes Payable	278,000			278,000
Total Liabilities	1,497,630	27,560	263,654	1,788,844
<u>Fund Balances:</u>				
Reserved for Loans Receivable	561,414			561,414
Reserved for Encumbrances	15,054		23,785	38,839
<i>Unreserved/Undesignated, Reported in:</i>				
Special Revenue Funds	3,893,407			3,893,407
Debt Service Funds		7,249		7,249
Capital Projects Funds			731,174	731,174
Total Fund Balances (Deficits)	4,469,875	7,249	754,959	5,232,083
Total Liabilities and Fund Balances	\$5,967,505	\$34,809	\$1,018,613	\$7,020,927

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues:</u>				
Property Taxes	\$613,472	\$0	\$0	\$613,472
Sales Tax	1,249,743			1,249,743
Intergovernmental	4,371,110		716,149	5,087,259
Charges for Services	1,264,305			1,264,305
Licenses and Permits	131,226			131,226
Fines and Forfeitures	14,660			14,660
Interest	31,391	25		31,416
Other Revenues	305,866			305,866
<i>Total Revenue</i>	<u>7,981,773</u>	<u>25</u>	<u>716,149</u>	<u>8,697,947</u>
<u>Expenditures:</u>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	792,641			792,641
Judicial	431,781			431,781
Public Safety	1,445,700			1,445,700
Public Works	1,155,338			1,155,338
Health	284,550			284,550
Human Services	3,655,244			3,655,244
Conservation and Recreation	2,500			2,500
Economic Development and Assistance	263,447			263,447
Capital Outlay			2,639,293	2,639,293
<i>Debt Service:</i>				
Principal Retirement		450,226		450,226
Interest and Fiscal Charges	5,530	155,886		161,416
<i>Total Expenditures</i>	<u>8,036,731</u>	<u>606,112</u>	<u>2,639,293</u>	<u>11,282,136</u>
Excess of Revenues Over (Under) Expenditures	<u>(54,958)</u>	<u>(606,087)</u>	<u>(1,923,144)</u>	<u>(2,584,189)</u>
<u>Other Financing Sources (Uses):</u>				
Sale of Capital Assets			133,000	133,000
Transfers - In	292,703	606,112	300,000	1,198,815
Transfers - Out	(122,439)			(122,439)
<i>Total Other Sources (Uses)</i>	<u>170,264</u>	<u>606,112</u>	<u>433,000</u>	<u>1,209,376</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	115,306	25	(1,490,144)	(1,374,813)
Fund Balances (Deficit) at Beginning of Year, As Restated	<u>4,354,569</u>	<u>7,224</u>	<u>2,245,103</u>	<u>6,606,896</u>
Fund Balances (Deficits) at End of Year	<u>\$4,469,875</u>	<u>\$7,249</u>	<u>\$754,959</u>	<u>\$5,232,083</u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007

	<u>Dog and Kennel</u>	<u>County Donations</u>	<u>Child Support Enforcement</u>	<u>Indigent Guardianship</u>	<u>Real Estate Assessment</u>
<u>Assets:</u>					
Cash and Cash Equivalents	\$54,433	\$108	\$32,027	\$13,502	\$579,185
Cash and Cash Equivalents in Segregated Accounts				270	
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable	40		130,825		
Prepaid Items	395		1,309		765
Total Assets	<u>\$54,868</u>	<u>\$108</u>	<u>\$164,161</u>	<u>\$13,772</u>	<u>\$579,950</u>
<u>Liabilities:</u>					
Accounts Payable	\$4,537	\$0	\$420	\$170	\$282
Contracts Payable					9,310
Accrued Wages and Benefits	1,813		16,844		5,258
Compensated Absences Payable	1,389				
Interfund Payable	3,158		100,481		
Intergovernmental Payable	2,714		28,509		8,084
Deferred Revenue			120,870		
Accrued Interest Payable					
Notes Payable					
Total Liabilities	<u>13,611</u>	<u>0</u>	<u>267,124</u>	<u>170</u>	<u>22,934</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	41,257	108	(102,963)	13,602	557,016
Total Fund Balances (Deficits)	<u>41,257</u>	<u>108</u>	<u>(102,963)</u>	<u>13,602</u>	<u>557,016</u>
Total Liabilities and Fund Balances	<u>\$54,868</u>	<u>\$108</u>	<u>\$164,161</u>	<u>\$13,772</u>	<u>\$579,950</u>

<u>GIS</u>	<u>Emergency Management Agency</u>	<u>DRETAC</u>	<u>Treasurer's Prepayment Interest</u>	<u>Marriage License</u>	<u>Probate/ Juvenile Computer- ization</u>	<u>Probate/ Juvenile Computer Legal Research</u>
\$73,054	\$16,131	\$116,498	\$4,631	\$6,311	\$14,456	\$5,310
				731	716	219
						708
<u>\$73,054</u>	<u>\$16,131</u>	<u>\$116,498</u>	<u>\$4,631</u>	<u>\$7,042</u>	<u>\$15,172</u>	<u>\$6,237</u>
\$0	\$824	\$405	\$0	\$0	\$0	\$0
	767	2,531				
	3					
970	1,290	3,558				
<u>970</u>	<u>2,884</u>	<u>6,494</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>72,084</u>	<u>13,247</u>	<u>110,004</u>	<u>4,631</u>	<u>7,042</u>	<u>15,172</u>	<u>6,237</u>
<u>72,084</u>	<u>13,247</u>	<u>110,004</u>	<u>4,631</u>	<u>7,042</u>	<u>15,172</u>	<u>6,237</u>
<u>\$73,054</u>	<u>\$16,131</u>	<u>\$116,498</u>	<u>\$4,631</u>	<u>\$7,042</u>	<u>\$15,172</u>	<u>\$6,237</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007

	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Probate Court Projects	Juvenile Tobacco Intervention
<u>Assets:</u>					
Cash and Cash Equivalents	\$25,786	\$5,774	\$9,381	\$31,416	\$13,326
Cash and Cash Equivalents in Segregated Accounts	1,606	243	803	375	\$280
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable					
Prepaid Items				75	
Total Assets	\$27,392	\$6,017	\$10,184	\$31,866	\$13,606
<u>Liabilities:</u>					
Accounts Payable	\$0	\$2,767	\$0	\$0	\$0
Contracts Payable					
Accrued Wages and Benefits					
Compensated Absences Payable					
Interfund Payable					
Intergovernmental Payable					
Deferred Revenue					
Accrued Interest Payable					
Notes Payable					
Total Liabilities	0	2,767	0	0	0
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	27,392	3,250	10,184	31,866	13,606
Total Fund Balances (Deficits)	27,392	3,250	10,184	31,866	13,606
Total Liabilities and Fund Balances	\$27,392	\$6,017	\$10,184	\$31,866	\$13,606

<u>BCI Fingerprint</u>	<u>Concealed Carry Weapons</u>	<u>Sheriff's Grant Projects</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>D.U.I. Enforcement & Education</u>	<u>Drug Law Enforcement</u>	<u>Diversions Prosecuting Attorney</u>
\$1,283	\$9,371	\$14,076	\$1,978	\$980	\$36,344	\$54,214
						2,730
		9,165				
		644		10		
					174	
<u>\$1,283</u>	<u>\$9,371</u>	<u>\$23,885</u>	<u>\$1,978</u>	<u>\$990</u>	<u>\$36,518</u>	<u>\$56,944</u>
\$0	\$780	\$0	\$0	\$0	\$0	\$0
		821				153
675	424	2,106				254
<u>675</u>	<u>1,204</u>	<u>2,927</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>407</u>
					60	
608	8,167	20,958	1,978	990	36,458	56,537
608	8,167	20,958	1,978	990	36,518	56,537
<u>\$1,283</u>	<u>\$9,371</u>	<u>\$23,885</u>	<u>\$1,978</u>	<u>\$990</u>	<u>\$36,518</u>	<u>\$56,944</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007

	Title Administration	Recorder Equipment	Project Lifesaver	Athens Foundation Bicycle	T.B. Hospital
<u>Assets:</u>					
Cash and Cash Equivalents	\$60,918	\$43,641	\$1,194	\$0	\$644,558
Cash and Cash Equivalents in Segregated Accounts	15,553				
<i>Receivables:</i>					
Property Taxes					133,182
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable					6,284
Prepaid Items	792	822			
<i>Total Assets</i>	<u>\$77,263</u>	<u>\$44,463</u>	<u>\$1,194</u>	<u>\$0</u>	<u>\$784,024</u>
<u>Liabilities:</u>					
Accounts Payable	\$5,398	\$6,490	\$0	\$0	\$110
Contracts Payable					7,614
Accrued Wages and Benefits	3,197				
Compensated Absences Payable					
Interfund Payable					
Intergovernmental Payable	5,249				
Deferred Revenue					139,467
Accrued Interest Payable					
Notes Payable					
<i>Total Liabilities</i>	<u>13,844</u>	<u>6,490</u>	<u>0</u>	<u>0</u>	<u>147,191</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances		358			3,264
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	63,419	37,615	1,194	0	633,569
<i>Total Fund Balances (Deficits)</i>	<u>63,419</u>	<u>37,973</u>	<u>1,194</u>	<u>0</u>	<u>636,833</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$77,263</u>	<u>\$44,463</u>	<u>\$1,194</u>	<u>\$0</u>	<u>\$784,024</u>

Senior Citizens Levy	911 Emergency	Bikeway Maintenance	Insurance Reimbursement	DUI Grant	ACENET Revolving Loan	CDBG
\$127	\$894,470	\$990	\$0	\$215	\$18,355	\$25,274
419,435	200,837				8,886	
20,772	7,623					71,942
<u>\$440,334</u>	<u>\$1,102,930</u>	<u>\$990</u>	<u>\$0</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$97,216</u>
\$0	\$18,455 18,508 15,134	\$0	\$0	\$0	\$0	\$139 96,271
440,207	25,949					
<u>440,207</u>	<u>78,046</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>96,410</u>
127	1,013,532	990	0	215	27,241	806
127	1,024,884	990	0	215	27,241	806
<u>\$440,334</u>	<u>\$1,102,930</u>	<u>\$990</u>	<u>\$0</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$97,216</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007

	CD Revolving Loan	Emergency Home Repair Loan	WIA Grant	FEMA Grant	FEMA Reimbursement
<u>Assets:</u>					
Cash and Cash Equivalents	\$259,317	\$0	\$43,820	\$167,204	\$4,729
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans	622,706	2,483			
Interfund Receivable					
Intergovernmental Receivable					
Prepaid Items					
<i>Total Assets</i>	<u>\$882,023</u>	<u>\$2,483</u>	<u>\$43,820</u>	<u>\$167,204</u>	<u>\$4,729</u>
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$2,058	\$0	\$0
Contracts Payable					
Accrued Wages and Benefits					
Compensated Absences Payable					
Interfund Payable					
Intergovernmental Payable			38,713		
Deferred Revenue					
Accrued Interest Payable					
Notes Payable					
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>40,771</u>	<u>0</u>	<u>0</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable	560,654	760			
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	321,369	1,723	3,049	167,204	4,729
<i>Total Fund Balances (Deficits)</i>	<u>882,023</u>	<u>2,483</u>	<u>3,049</u>	<u>167,204</u>	<u>4,729</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$882,023</u>	<u>\$2,483</u>	<u>\$43,820</u>	<u>\$167,204</u>	<u>\$4,729</u>

<u>Emergency Relief and Cleanup</u>	<u>EMA DOJ Grant</u>	<u>EMA FEMA Grant</u>	<u>EMA Pre-disaster Mitigation Grant</u>	<u>EMA CERT Grant</u>	<u>CAC-NCA Grant</u>	<u>TASC Grants</u>
\$8,463	\$7,863	\$1,142	\$6,500	\$336	\$0	\$9,033
<u>\$8,463</u>	<u>\$7,863</u>	<u>\$1,142</u>	<u>\$6,500</u>	<u>\$336</u>	<u>\$0</u>	<u>\$9,033</u>
\$0	\$20,389	\$0	\$0	\$2,124	\$0	\$0
<u>0</u>	<u>20,389</u>	<u>0</u>	<u>0</u>	<u>2,124</u>	<u>0</u>	<u>0</u>
8,463	(12,526)	1,142	6,500	(1,788)	0	9,033
8,463	(12,526)	1,142	6,500	(1,788)	0	9,033
<u>\$8,463</u>	<u>\$7,863</u>	<u>\$1,142</u>	<u>\$6,500</u>	<u>\$336</u>	<u>\$0</u>	<u>\$9,033</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007

	TASC Athens County Municipal Drug Court	Litter Control	Local Emergency Planning	Recycle Ohio	Probate Court Mental Illness
<u>Assets:</u>					
Cash and Cash Equivalents	\$4,568	\$1,697	\$35,079	\$480	\$31,509
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable			560		7,950
Prepaid Items					
<i>Total Assets</i>	<u>\$4,568</u>	<u>\$1,697</u>	<u>\$35,639</u>	<u>\$480</u>	<u>\$39,459</u>
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$420	\$0	\$0
Contracts Payable					
Accrued Wages and Benefits					
Compensated Absences Payable					
Interfund Payable			1		
Intergovernmental Payable					
Deferred Revenue					
Accrued Interest Payable					
Notes Payable					
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>421</u>	<u>0</u>	<u>0</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	<u>4,568</u>	<u>1,697</u>	<u>35,218</u>	<u>480</u>	<u>39,459</u>
<i>Total Fund Balances (Deficits)</i>	<u>4,568</u>	<u>1,697</u>	<u>35,218</u>	<u>480</u>	<u>39,459</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,568</u>	<u>\$1,697</u>	<u>\$35,639</u>	<u>\$480</u>	<u>\$39,459</u>

<u>Psychological Evaluation Grant</u>	<u>Clean Kids Grant</u>	<u>DARE Grant</u>	<u>Sheriff Equipment Grant</u>	<u>911 Government Assistance</u>	<u>McBee's Grant</u>	<u>Youth Services</u>
\$25,139	\$17	\$6,899	\$0	\$180,901	\$246,580	\$295,790
				11,285		
<u>\$25,139</u>	<u>\$17</u>	<u>\$6,899</u>	<u>\$0</u>	<u>\$192,186</u>	<u>\$246,580</u>	<u>\$295,790</u>
\$1,245	\$0	\$0	\$0	\$0	\$0	\$1,684
		32				14,660
		5				2,232
					5,530	3,611
					278,000	
<u>1,245</u>	<u>0</u>	<u>37</u>	<u>0</u>	<u>0</u>	<u>283,530</u>	<u>22,187</u>
<u>23,894</u>	<u>17</u>	<u>6,862</u>	<u>0</u>	<u>192,186</u>	<u>(36,950)</u>	<u>273,603</u>
<u>23,894</u>	<u>17</u>	<u>6,862</u>	<u>0</u>	<u>192,186</u>	<u>(36,950)</u>	<u>273,603</u>
<u>\$25,139</u>	<u>\$17</u>	<u>\$6,899</u>	<u>\$0</u>	<u>\$192,186</u>	<u>\$246,580</u>	<u>\$295,790</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007

	Juvenile OCJS	Juvenile Court Projects	Juvenile SCO Grants	Byrne Grant	JAG Grant
<u>Assets:</u>					
Cash and Cash Equivalents	\$0	\$73,895	\$28,487	\$45	\$7,197
Cash and Cash Equivalents in Segregated Accounts		1,222			
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable			6,136		
Prepaid Items		809			
Total Assets	\$0	\$75,926	\$34,623	\$45	\$7,197
<u>Liabilities:</u>					
Accounts Payable	\$0	\$412	\$0	\$0	\$371
Contracts Payable					
Accrued Wages and Benefits			1,151		
Compensated Absences Payable					
Interfund Payable					
Intergovernmental Payable			1,755		
Deferred Revenue					
Accrued Interest Payable					
Notes Payable					
Total Liabilities	0	412	2,906	0	371
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds		75,514	31,717	45	6,826
Total Fund Balances (Deficits)	0	75,514	31,717	45	6,826
Total Liabilities and Fund Balances	\$0	\$75,926	\$34,623	\$45	\$7,197

<u>Victims Assistance</u>	<u>OCJS DVDA Sheriff</u>	<u>OCJS Prosecutor</u>	<u>Totals</u>
\$10,523	\$2,040	\$15	\$4,268,585
			24,748
			552,617
			200,837
			634,075
			9,165
7,425			263,873
133			13,605
<u>\$18,081</u>	<u>\$2,040</u>	<u>\$15</u>	<u>\$5,967,505</u>
\$102	\$0	\$0	\$69,582
			146,363
	753		50,686
			1,389
16,712			120,355
	1,315		125,181
			700,544
			5,530
			278,000
<u>16,814</u>	<u>2,068</u>	<u>0</u>	<u>1,497,630</u>
			561,414
20			15,054
<u>1,247</u>	<u>(28)</u>	<u>15</u>	<u>3,893,407</u>
<u>1,267</u>	<u>(28)</u>	<u>15</u>	<u>4,469,875</u>
<u>\$18,081</u>	<u>\$2,040</u>	<u>\$15</u>	<u>\$5,967,505</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007

	Dog and Kennel	County Donations	Child Support Enforcement	Indigent Guardianship	Real Estate Assessment
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental	4,000		1,229,468		
Charges for Services	26,430		124,786	5,935	588,218
Licenses and Permits	124,766				
Fines and Forfeitures	5,017				
Interest					
Other Revenues	4,734		66,427		99
<i>Total Revenue</i>	<u>164,947</u>	<u>0</u>	<u>1,420,681</u>	<u>5,935</u>	<u>588,317</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					577,341
Judicial					
Public Safety				1,497	
Public Works					
Health	152,738				
Human Services			1,642,803		
Conservation and Recreation					
Economic Development and Assistance					
<i>Debt Service:</i>					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>152,738</u>	<u>0</u>	<u>1,642,803</u>	<u>1,497</u>	<u>577,341</u>
Excess of Revenues Over (Under) Expenditures	<u>12,209</u>	<u>0</u>	<u>(222,122)</u>	<u>4,438</u>	<u>10,976</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In	3,600		140,000		
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>3,600</u>	<u>0</u>	<u>140,000</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	15,809	0	(82,122)	4,438	10,976
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>25,448</u>	<u>108</u>	<u>(20,841)</u>	<u>9,164</u>	<u>546,040</u>
Fund Balances (Deficits) at End of Year	<u><u>\$41,257</u></u>	<u><u>\$108</u></u>	<u><u>(\$102,963)</u></u>	<u><u>\$13,602</u></u>	<u><u>\$557,016</u></u>

GIS	Emergency Management Agency	DRETAC	Treasurer's Prepayment Interest	Marriage License	Probate/ Juvenile Computerization	Probate/ Juvenile Computer Legal Research
\$0	\$0	\$0	\$0	\$0	\$0	\$0
20,000	19,283	149,317		7,514 6,460	13,029	5,658
6	1,036	14,062	1,335			
20,006	20,319	163,379	1,335	13,974	13,029	5,658
		162,927	2,322		7,605	3,265
28,588	52,978			13,130		
28,588	52,978	162,927	2,322	13,130	7,605	3,265
(8,582)	(32,659)	452	(987)	844	5,424	2,393
5,000	32,564 (3,200)					
5,000	29,364	0	0	0	0	0
(3,582)	(3,295)	452	(987)	844	5,424	2,393
75,666	16,542	109,552	5,618	6,198	9,748	3,844
<u>\$72,084</u>	<u>\$13,247</u>	<u>\$110,004</u>	<u>\$4,631</u>	<u>\$7,042</u>	<u>\$15,172</u>	<u>\$6,237</u>

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007

	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Probate Court Projects	Juvenile Tobacco Intervention
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental					
Charges for Services	24,932	2,856	7,546	7,880	2,681
Licenses and Permits					
Fines and Forfeitures					
Interest					
Other Revenues					
<i>Total Revenue</i>	<u>24,932</u>	<u>2,856</u>	<u>7,546</u>	<u>7,880</u>	<u>2,681</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial	93,604	2,767	5,237	6,490	
Public Safety					
Public Works					
Health					
Human Services					
Conservation and Recreation					
Economic Development and Assistance					
<i>Debt Service:</i>					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>93,604</u>	<u>2,767</u>	<u>5,237</u>	<u>6,490</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(68,672)</u>	<u>89</u>	<u>2,309</u>	<u>1,390</u>	<u>2,681</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In					
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(68,672)</u>	<u>89</u>	<u>2,309</u>	<u>1,390</u>	<u>2,681</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>96,064</u>	<u>3,161</u>	<u>7,875</u>	<u>30,476</u>	<u>10,925</u>
Fund Balances (Deficits) at End of Year	<u>\$27,392</u>	<u>\$3,250</u>	<u>\$10,184</u>	<u>\$31,866</u>	<u>\$13,606</u>

BCI Fingerprints	Concealed Carry Weapons	Sheriff's Grant Projects	Indigent Drivers Alcohol Treatment	D.U.I. Enforcement & Education	Drug Law Enforcement	Diversions Prosecuting Attorney
\$0	\$0	\$0	\$0	\$0	\$0	\$0
4,410	4,729	56,070	75			21,551
		9		195	9,448	
<u>4,410</u>	<u>4,729</u>	<u>56,079</u>	<u>75</u>	<u>195</u>	<u>9,548</u>	<u>21,551</u>
4,761	4,014	42,773			12,047	9,284
<u>4,761</u>	<u>4,014</u>	<u>42,773</u>	<u>0</u>	<u>0</u>	<u>12,047</u>	<u>9,284</u>
(351)	715	13,306	75	195	(2,499)	12,267
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(351)	715	13,306	75	195	(2,499)	12,267
<u>959</u>	<u>7,452</u>	<u>7,652</u>	<u>1,903</u>	<u>795</u>	<u>39,017</u>	<u>44,270</u>
<u>\$608</u>	<u>\$8,167</u>	<u>\$20,958</u>	<u>\$1,978</u>	<u>\$990</u>	<u>\$36,518</u>	<u>\$56,537</u>

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007

	Title Administration	Recorder Equipment	Project Lifesaver	Athens Foundator Bicycle	T.B. Hospital
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$150,657
Sales Tax					
Intergovernmental				2,500	20,967
Charges for Services	234,542	32,216			
Licenses and Permits					
Fines and Forfeitures					
Interest	609				
Other Revenues	26,398				
<i>Total Revenue</i>	<u>261,549</u>	<u>32,216</u>	<u>0</u>	<u>2,500</u>	<u>171,624</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive		39,323			
Judicial	284,936				
Public Safety					
Public Works					
Health					118,656
Human Services					
Conservation and Recreation				2,500	
Economic Development and Assistance					
<i>Debt Service:</i>					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>284,936</u>	<u>39,323</u>	<u>0</u>	<u>2,500</u>	<u>118,656</u>
Excess of Revenues Over (Under) Expenditures	<u>(23,387)</u>	<u>(7,107)</u>	<u>0</u>	<u>0</u>	<u>52,968</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In					
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(23,387)</u>	<u>(7,107)</u>	<u>0</u>	<u>0</u>	<u>52,968</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>86,806</u>	<u>45,080</u>	<u>1,194</u>	<u>0</u>	<u>583,865</u>
Fund Balances (Deficits) at End of Year	<u><u>\$63,419</u></u>	<u><u>\$37,973</u></u>	<u><u>\$1,194</u></u>	<u><u>\$0</u></u>	<u><u>\$636,833</u></u>

Senior Citizens Levy	911 Emergency	Bikeway Maintenance	Insurance Reimbursement	DUI Grant	ACENET Revolving Loan	CDBG
\$462,815	\$0	\$0	\$0	\$0	\$0	\$0
60,626	1,249,743					1,062,719
	42,286		10,728			
523,441	1,292,029	0	10,728	0	0	1,062,719
			10,728			
	1,188,248					1,125,105
590,096						
590,096	1,188,248	0	10,728	0	0	1,125,105
(66,655)	103,781	0	0	0	0	(62,386)
15,000						46,546
15,000	0	0	0	0	0	46,546
(51,655)	103,781	0	0	0	0	(15,840)
51,782	921,103	990	0	215	27,241	16,646
<u>\$127</u>	<u>\$1,024,884</u>	<u>\$990</u>	<u>\$0</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$806</u>

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007

	CD Revolving Loan	Emergency Home Repair Loan	WIA Grant	FEMA Grant	FEMA Reimbursement
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental			663,012	235,610	
Charges for Services					
Licenses and Permits					
Fines and Forfeitures					
Interest	29,447				
Other Revenues	556		100,000		
<i>Total Revenue</i>	<u>30,003</u>	<u>0</u>	<u>763,012</u>	<u>235,610</u>	<u>0</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					
Public Safety					
Public Works					
Health					
Human Services			753,077		
Conservation and Recreation					
Economic Development and Assistance	19,168				
<i>Debt Service:</i>					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>19,168</u>	<u>0</u>	<u>753,077</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>10,835</u>	<u>0</u>	<u>9,935</u>	<u>235,610</u>	<u>0</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In					
Transfers - Out	(46,546)			(68,406)	
<i>Total Other Sources (Uses)</i>	<u>(46,546)</u>	<u>0</u>	<u>0</u>	<u>(68,406)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(35,711)	0	9,935	167,204	0
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>917,734</u>	<u>2,483</u>	<u>(6,886)</u>	<u>0</u>	<u>4,729</u>
Fund Balances (Deficits) at End of Year	<u><u>\$882,023</u></u>	<u><u>\$2,483</u></u>	<u><u>\$3,049</u></u>	<u><u>\$167,204</u></u>	<u><u>\$4,729</u></u>

Emergency Relief and Cleanup	EMA DOJ Grants	EMA FEMA Grant	EMA Pre-disaster Mitigation Grant	EMA CERT Grant	CAC-NCA Grant	TASC Grants
\$0	\$0	\$0	\$0	\$0	\$0	\$0
	43,387		6,500	2,599	10,000	
0	43,387	0	6,500	2,599	10,000	0
1,645	68,907			4,387		
					10,000	
1,645	68,907	0	0	4,387	10,000	0
(1,645)	(25,520)	0	6,500	(1,788)	0	0
	3,200					
0	3,200	0	0	0	0	0
(1,645)	(22,320)	0	6,500	(1,788)	0	0
10,108	9,794	1,142	0	0	0	9,033
<u>\$8,463</u>	<u>(\$12,526)</u>	<u>\$1,142</u>	<u>\$6,500</u>	<u>(\$1,788)</u>	<u>\$0</u>	<u>\$9,033</u>

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007

	TASC Athens County Municipal Drug Court	Litter Control	Local Emergency Planning	Recycle Ohio	Probate Court Mental Illness
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental			11,744		39,712
Charges for Services					
Licenses and Permits					
Fines and Forfeitures					
Interest					
Other Revenues				7	
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>11,744</u>	<u>7</u>	<u>39,712</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					27,877
Public Safety			15,623		
Public Works					
Health				26	
Human Services					
Conservation and Recreation					
Economic Development and Assistance					
<i>Debt Service:</i>					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>15,623</u>	<u>26</u>	<u>27,877</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>(3,879)</u>	<u>(19)</u>	<u>11,835</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In					
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	(3,879)	(19)	11,835
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>4,568</u>	<u>1,697</u>	<u>39,097</u>	<u>499</u>	<u>27,624</u>
Fund Balances (Deficits) at End of Year	<u><u>\$4,568</u></u>	<u><u>\$1,697</u></u>	<u><u>\$35,218</u></u>	<u><u>\$480</u></u>	<u><u>\$39,459</u></u>

<u>Psychological Evaluation Grant</u>	<u>Clean Kids Grant</u>	<u>DARE Grant</u>	<u>Sheriff Equipment Grant</u>	<u>911 Government Assistance</u>	<u>McBee's Grant</u>	<u>Youth Services</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
22,539		4,110		103,867	212,859	247,982
						24
<u>22,539</u>	<u>0</u>	<u>4,110</u>	<u>0</u>	<u>103,867</u>	<u>212,859</u>	<u>248,006</u>
		5,729				
6,045						331,697
					244,279	
					5,530	
<u>6,045</u>	<u>0</u>	<u>5,729</u>	<u>0</u>	<u>0</u>	<u>249,809</u>	<u>331,697</u>
<u>16,494</u>	<u>0</u>	<u>(1,619)</u>	<u>0</u>	<u>103,867</u>	<u>(36,950)</u>	<u>(83,691)</u>
			(4,268)			
<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,268)</u>	<u>0</u>	<u>0</u>	<u>0</u>
16,494	0	(1,619)	(4,268)	103,867	(36,950)	(83,691)
<u>7,400</u>	<u>17</u>	<u>8,481</u>	<u>4,268</u>	<u>88,319</u>	<u>0</u>	<u>357,294</u>
<u>\$23,894</u>	<u>\$17</u>	<u>\$6,862</u>	<u>\$0</u>	<u>\$192,186</u>	<u>(\$36,950)</u>	<u>\$273,603</u>

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007

	Juvenile OCJS	Juvenile Court Projects	Juvenile SCO Grants	Bryne Grant	JAG Grant
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental	15,695	22,259	57,012		19,410
Charges for Services					
Licenses and Permits					
Fines and Forfeitures					
Interest					
Other Revenues		2,700	31,700		
<i>Total Revenue</i>	<u>15,695</u>	<u>24,959</u>	<u>88,712</u>	<u>0</u>	<u>19,410</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					
Public Safety					
Public Works					
Health					
Human Services	15,695	50,830	65,162		17,994
Conservation and Recreation					
Economic Development and Assistance					
<i>Debt Service:</i>					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>15,695</u>	<u>50,830</u>	<u>65,162</u>	<u>0</u>	<u>17,994</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(25,871)</u>	<u>23,550</u>	<u>0</u>	<u>1,416</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In					7,766
Transfers - Out					(19)
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,747</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(25,871)	23,550	0	9,163
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>0</u>	<u>101,385</u>	<u>8,167</u>	<u>45</u>	<u>(2,337)</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$75,514</u>	<u>\$31,717</u>	<u>\$45</u>	<u>\$6,826</u>

<u>Victims Assistance</u>	<u>OCJS DVDA Sheriff</u>	<u>OCJS Prosecutor</u>	<u>Totals</u>
\$0	\$0	\$0	\$613,472
151,221	25,959		1,249,743
			4,371,110
			1,264,305
			131,226
			14,660
			31,391
<u>2,476</u>	<u>2,518</u>		<u>305,866</u>
<u>153,697</u>	<u>28,477</u>	<u>0</u>	<u>7,981,773</u>
			792,641
			431,781
	35,452		1,445,700
			1,155,338
			284,550
171,845			3,655,244
			2,500
			263,447
			<u>5,530</u>
<u>171,845</u>	<u>35,452</u>	<u>0</u>	<u>8,036,731</u>
<u>(18,148)</u>	<u>(6,975)</u>	<u>0</u>	<u>(54,958)</u>
28,509	10,518		292,703
			(122,439)
<u>28,509</u>	<u>10,518</u>	<u>0</u>	<u>170,264</u>
10,361	3,543	0	115,306
<u>(9,094)</u>	<u>(3,571)</u>	<u>15</u>	<u>4,354,569</u>
<u>\$1,267</u>	<u>(\$28)</u>	<u>\$15</u>	<u>\$4,469,875</u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2007

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	County Buildings Bond Retirement	Totals
<u>Assets:</u>								
Cash and Cash Equivalents	\$6,429	\$0	\$6,172	\$0	\$707	\$21,501	\$0	\$34,809
<i>Total Assets</i>	<u>\$6,429</u>	<u>\$0</u>	<u>\$6,172</u>	<u>\$0</u>	<u>\$707</u>	<u>\$21,501</u>	<u>\$0</u>	<u>\$34,809</u>
<u>Liabilities:</u>								
Matured Bonds Payable	\$0	\$0	\$0	\$0	\$0	\$17,000	\$0	\$17,000
Matured Interest Payable	2,372		3,575		506	4,107		10,560
<i>Total Liabilities</i>	<u>2,372</u>	<u>0</u>	<u>3,575</u>	<u>0</u>	<u>506</u>	<u>21,107</u>	<u>0</u>	<u>27,560</u>
<u>Fund Balances:</u>								
<i>Unreserved/Undesignated, Reported in:</i> Debt Service Funds	4,057	0	2,597	0	201	394	0	7,249
<i>Total Fund Balances (Deficits)</i>	<u>4,057</u>	<u>0</u>	<u>2,597</u>	<u>0</u>	<u>201</u>	<u>394</u>	<u>0</u>	<u>7,249</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,429</u>	<u>\$0</u>	<u>\$6,172</u>	<u>\$0</u>	<u>\$707</u>	<u>\$21,501</u>	<u>\$0</u>	<u>\$34,809</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2007

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	County Buildings Bond Retirement	Totals
Revenues:								
Interest	\$0	\$0	\$20	\$0	\$2	\$3	\$0	\$25
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>20</u>	<u>0</u>	<u>2</u>	<u>3</u>	<u>0</u>	<u>25</u>
Expenditures:								
<i>Debt Service:</i>								
Principal Retirement		73,226		32,000			345,000	450,226
Interest and Fiscal Charges		35,503		36,758			83,625	155,886
<i>Total Expenditures</i>	<u>0</u>	<u>108,729</u>	<u>0</u>	<u>68,758</u>	<u>0</u>	<u>0</u>	<u>428,625</u>	<u>606,112</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(108,729)</u>	<u>20</u>	<u>(68,758)</u>	<u>2</u>	<u>3</u>	<u>(428,625)</u>	<u>(606,087)</u>
Other Financing Sources (Uses):								
Transfers - In		108,729		68,758			428,625	606,112
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>108,729</u>	<u>0</u>	<u>68,758</u>	<u>0</u>	<u>0</u>	<u>428,625</u>	<u>606,112</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	20	0	2	3	0	25
Fund Balances (Deficits) at Beginning of Year	4,057	0	2,577	0	199	391	0	7,224
Fund Balances (Deficits) at End of Year	<u>\$4,057</u>	<u>\$0</u>	<u>\$2,597</u>	<u>\$0</u>	<u>\$201</u>	<u>\$394</u>	<u>\$0</u>	<u>\$7,249</u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Project Funds
December 31, 2007

	County Home Improvement	Dog Shelter Construction	Issue II Projects	Beacon Capital Improvement	Capital Projects	County Capital Improvements	Totals
<u>Assets:</u>							
Cash and Cash Equivalents	\$809	\$492	\$0	\$291,834	\$26,805	\$698,673	\$1,018,613
<i>Total Assets</i>	<u>\$809</u>	<u>\$492</u>	<u>\$0</u>	<u>\$291,834</u>	<u>\$26,805</u>	<u>\$698,673</u>	<u>\$1,018,613</u>
<u>Liabilities:</u>							
Accounts Payable	\$0	\$0	\$0	\$3,215	\$0	\$0	\$3,215
Contracts Payable						260,439	260,439
<i>Total Liabilities</i>	0	0	0	3,215	0	260,439	263,654
<u>Fund Balances:</u>							
Reserved for Encumbrances				23,785			23,785
Unreserved/Undesignated, Reported in: Capital Projects Funds	809	492	0	264,834	26,805	438,234	731,174
<i>Total Fund Balances (Deficits)</i>	<u>809</u>	<u>492</u>	<u>0</u>	<u>288,619</u>	<u>26,805</u>	<u>438,234</u>	<u>754,959</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$809</u>	<u>\$492</u>	<u>\$0</u>	<u>\$291,834</u>	<u>\$26,805</u>	<u>\$698,673</u>	<u>\$1,018,613</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2007

	County Home Improvement	Dog Shelter Construction	Issue II Projects	Beacon Capital Improvement	Capital Projects	County Capital Improvements	Totals
Revenues:							
Intergovernmental	\$0	\$0	\$716,149	\$0	\$0	\$0	\$716,149
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>716,149</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>716,149</u>
Expenditures:							
Capital Outlay	856		716,149	324,726	0	1,597,562	2,639,293
<i>Total Expenditures</i>	<u>856</u>	<u>0</u>	<u>716,149</u>	<u>324,726</u>	<u>0</u>	<u>1,597,562</u>	<u>2,639,293</u>
Excess of Revenues Over (Under) Expenditures	(856)	0	0	(324,726)	0	(1,597,562)	(1,923,144)
Other Financing Sources (Uses):							
Sale of Capital Assets						133,000	133,000
Transfers - In				300,000			300,000
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>0</u>	<u>133,000</u>	<u>433,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(856)	0	0	(24,726)	0	(1,464,562)	(1,490,144)
Fund Balance (Deficits) at Beginning of Year	1,665	492	0	313,345	26,805	1,902,796	2,245,103
Fund Balances (Deficits) at End of Year	<u>\$809</u>	<u>\$492</u>	<u>\$0</u>	<u>\$288,619</u>	<u>\$26,805</u>	<u>\$438,234</u>	<u>\$754,959</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,632,159	\$1,632,159	\$1,722,961	\$90,802
Sales Tax	4,600,000	4,600,000	4,968,309	368,309
Intergovernmental	1,718,128	1,719,728	1,854,611	134,883
Charges for Services	1,724,847	1,707,165	1,984,478	277,313
Licenses and Permits	3,000	3,000	3,405	405
Fines and Forfeitures	123,000	123,000	153,349	30,349
Interest	701,000	751,000	1,520,143	769,143
Other	325,000	379,922	520,578	140,656
Total Revenue	10,827,134	10,915,974	12,727,834	1,811,860
Expenditures:				
<i>Current:</i>				
General Government - Legislative and Executive				
Board of County Commissioners				
Salary and Wages	261,036	267,868	267,649	219
Fringe Benefits	50,343	50,575	50,088	487
Contractual Services	44,000	47,750	45,632	2,118
Supplies and Materials	8,500	8,500	7,694	806
Other	83,300	85,744	81,641	4,103
Total Board of County Commissioners	447,179	460,437	452,704	7,733
County Auditor				
General Office				
Salary and Wages	237,778	237,778	237,765	13
Fringe Benefits	34,614	34,827	34,826	1
Contractual Services	14,825	10,265	9,790	475
Supplies and Materials	6,920	6,920	6,077	843
Other	13,850	18,483	18,341	142
Total General Office	307,987	308,273	306,799	1,474
Assessing Personal Property				
Fringe Benefits	87	13	13	0
Total Assessing Real Property	87	13	13	0
Total County Auditor	308,074	308,286	306,812	1,474

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
Treasurer				
Salary and Wages	103,847	103,847	103,768	79
Fringe Benefits	15,233	15,233	15,059	174
Contractual Services	17,197	14,051	10,656	3,395
Supplies and Materials	1,200	1,256	1,255	1
Other	3,200	6,211	6,169	42
Total Treasurer	140,677	140,598	136,907	3,691
Prosecuting Attorney				
Salary and Wages	714,491	715,479	710,960	4,519
Fringe Benefits	103,072	103,750	100,437	3,313
Supplies and Materials	4,500	4,636	4,636	0
Capital Outlay and Equipment	3,000	3,000	2,893	107
Other	106,032	69,640	69,550	90
Total Prosecuting Attorney	931,095	896,505	888,476	8,029
Board of Revision				
Supplies and Materials	500	500	0	500
Total Board of Revision	500	500	0	500
Bureau of Inspection				
Examination	75,000	75,000	59,239	15,761
Total Bureau of Inspection	75,000	75,000	59,239	15,761
Settlement Fees				
Other Expenses	40,000	29,168	29,168	0
Total Settlement Fees	40,000	29,168	29,168	0
County Planning Commission				
Other Expenses	5,888	12,888	10,902	1,986
Total County Planning Commission	5,888	12,888	10,902	1,986
Data Processing				
Salary and Wages	44,747	44,748	44,748	0
Fringe Benefits	6,527	6,481	6,386	95
Contractual Services	46,630	46,630	46,292	338
Supplies and Materials	10,880	10,854	6,988	3,866
Capital Outlay and Equipment	5,377	5,338	5,338	0
Total Data Processing	114,161	114,051	109,752	4,299

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
Board of Elections				
Salary and Wages	319,148	298,803	297,066	1,737
Fringe Benefits	34,529	35,870	35,870	0
Contractual Services	68,500	99,994	99,898	96
Supplies and Materials	15,000	14,370	14,370	0
Capital Outlay and Equipment	35,000	24,978	24,978	0
Other	7,500	6,137	6,137	0
Total Board of Elections	479,677	480,152	478,319	1,833
Recorder				
General Office				
Salary and Wages	115,023	115,023	113,865	1,158
Fringe Benefits	16,759	16,759	16,249	510
Contractual Services	103,754	96,938	96,867	71
Supplies and Materials	4,000	4,000	1,593	2,407
Other	4,691	2,839	2,452	387
Total General Office	244,227	235,559	231,026	4,533
Microfilm				
Salary and Wages	36,986	36,986	36,855	131
Fringe Benefits	5,394	5,394	5,330	64
Contractual Services	6,031	5,000	3,570	1,430
Supplies and Materials	1,122	1,030	706	324
Total Microfilm	49,533	48,410	46,461	1,949
Total Recorder	293,760	283,969	277,487	6,482
County Commissioners - Other				
Contractual Services	7,500	7,500	2,500	5,000
Capital Outlay and Equipment	265,500	279,155	265,102	14,053
Total County Commissioners - Other	273,000	286,655	267,602	19,053
Buildings and Grounds				
Salary and Wages	160,255	160,255	139,581	20,674
Fringe Benefits	21,440	21,440	20,199	1,241
Contractual Services	410,000	404,548	353,917	50,631
Supplies and Materials	45,400	55,400	44,530	10,870
Capital Outlay and Equipment	64,000	51,000	35,925	15,075
Other	14,500	14,500	8,336	6,164
Total Buildings and Grounds	715,595	707,143	602,488	104,655

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
Insurances				
Contractual Services	1,134,723	1,149,723	1,142,443	7,280
Other	10,000	10,000	4,060	5,940
Total Insurances	1,144,723	1,159,723	1,146,503	13,220
Unanticipated Emergencies				
Contractual Services	264,334	268,334	264,114	4,220
Other	8,000	58,000	0	58,000
Total Unanticipated Emergencies	272,334	326,334	264,114	62,220
Total General Government - Legislative and Executive	5,241,663	5,281,409	5,030,473	250,936
General Government - Judicial				
Court of Appeals				
Contractual Services	245	545	539	6
Supplies and Materials	2,269	1,894	1,893	1
Capital Outlay and Equipment	7,483	7,682	7,301	381
Other	125	0	0	0
Total Court of Appeals	10,122	10,121	9,733	388
Common Pleas Court				
Salary and Wages	317,883	322,883	321,663	1,220
Fringe Benefits	47,651	47,429	47,411	18
Contractual Services	112,600	112,822	108,038	4,784
Supplies and Materials	14,500	14,500	14,251	249
Other	9,100	10,100	9,499	601
Total Common Pleas Court	501,734	507,734	500,862	6,872
Law Library				
Salary and Wages	27,349	27,349	27,216	133
Fringe Benefits	3,989	4,001	3,953	48
Other	1,200	1,200	1,200	0
Total Law Library	32,538	32,550	32,369	181

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Judicial (continued)				
Juvenile Court				
Salary and Wages	356,777	356,777	352,669	4,108
Fringe Benefits	57,044	52,544	52,428	116
Contractual Services	6,200	5,300	4,341	959
Supplies and Materials	15,000	15,000	13,377	1,623
Other	77,000	82,400	45,630	36,770
Total Juvenile Court	512,021	512,021	468,445	43,576
Probate Court				
Salary and Wages	124,773	124,773	124,006	767
Fringe Benefits	18,192	18,192	17,688	504
Contractual Services	18,000	15,025	14,402	623
Supplies and Materials	5,000	7,000	6,175	825
Other	6,000	4,200	3,778	422
Total Probate Court	171,965	169,190	166,049	3,141
Clerk of Courts				
Salary and Wages	133,592	133,592	126,658	6,934
Fringe Benefits	19,550	19,550	18,505	1,045
Contractual Services	4,300	4,300	0	4,300
Other	1,200	1,200	0	1,200
Total Clerk of Courts	158,642	158,642	145,163	13,479
Municipal Court				
Salary and Wages	86,313	86,313	85,221	1,092
Fringe Benefits	12,577	12,628	12,449	179
Contractual Services	67,167	70,167	68,344	1,823
Total Municipal Court	166,057	169,108	166,014	3,094
County Commissioners - Other				
Contractual Services	642,000	648,700	579,659	69,041
Total County Commissioners - Other	642,000	648,700	579,659	69,041
Total General Government - Judicial	2,195,079	2,208,066	2,068,294	139,772

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Public Safety				
Board of County Commissioners				
Contractual Services	20,000	20,000	1,254	18,746
Total Board of County Commissioners	20,000	20,000	1,254	18,746
Coroner				
Salary and Wages	53,281	53,547	53,547	0
Fringe Benefits	7,883	7,787	7,784	3
Contractual Services	36,434	40,727	40,727	0
Supplies and Materials	250	22	22	0
Other	9,675	5,471	5,466	5
Total Coroner	107,523	107,554	107,546	8
Sheriff				
Salary and Wages	1,144,585	1,180,382	1,178,845	1,537
Fringe Benefits	195,045	199,335	199,335	0
Contractual Services	88,753	93,570	92,825	745
Supplies and Materials	84,812	106,512	106,512	0
Capital Outlay and Equipment	21,057	18,457	18,457	0
Other	44,841	43,200	43,146	54
Total Sheriff	1,579,093	1,641,456	1,639,120	2,336
County Commissioners - Other				
Contractual Services	1,300,000	1,268,970	1,224,466	44,504
Total County Commissioners - Other	1,300,000	1,268,970	1,224,466	44,504
Total Public Safety	3,006,616	3,037,980	2,972,386	65,594
Public Works				
Board of County Commissioners				
Contractual Services	80,000	80,000	80,000	0
Total Board of County Commissioners	80,000	80,000	80,000	0
Total Public Works	80,000	80,000	80,000	0

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Health				
Vital Statistics				
Other	1,000	1,000	821	179
Total Vital Statistics	1,000	1,000	821	179
Agriculture				
Other	280,166	280,166	101,378	178,788
Total Agriculture	280,166	280,166	101,378	178,788
Other Health				
Other	77,448	77,448	74,948	2,500
Total Other Health	77,448	77,448	74,948	2,500
County Commissioners - Other				
Contractual Services	75,000	94,000	92,753	1,247
Total County Commissioners - Other	75,000	94,000	92,753	1,247
Total Health	433,614	452,614	269,900	182,714
Human Services				
Soldier Relief				
Salary and Wages	100,415	94,615	91,148	3,467
Fringe Benefits	14,572	14,621	13,147	1,474
Supplies and Materials	3,000	3,163	2,151	1,012
Capital Outlay and Equipment	2,000	2,876	2,876	0
Other	287,216	291,482	283,072	8,410
Total Soldier Relief	407,203	406,757	392,394	14,363
Memorial Day Expense				
Supplies and Materials	27,000	27,163	27,163	0
Total Memorial Day Expense	27,000	27,163	27,163	0
Total Human Services	434,203	433,920	419,557	14,363
Conservation & Recreation				
Board of County Commissioners				
Other	11,000	11,000	5,429	5,571
Total Board of County Commissioners	11,000	11,000	5,429	5,571
Total Conservation & Recreation	11,000	11,000	5,429	5,571

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Total Expenditures	11,402,175	11,504,989	10,846,039	658,950
Excess of Revenues Over (Under) Expenditures	(575,041)	(589,015)	1,881,795	2,470,810
Other Financing Sources (Uses):				
Sale of Capital Assets	1,500	1,500	470	(1,030)
Advances - In	8,600	8,600	1,000	(7,600)
Transfers - Out	(1,009,086)	(1,087,270)	(1,086,999)	271
Total Other Financing Sources (Uses)	(998,986)	(1,077,170)	(1,085,529)	(8,359)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,574,027)	(1,666,185)	796,266	2,462,451
Fund Balances (Deficit) at Beginning of Year	1,602,534	1,602,534	1,602,534	0
Prior Year Encumbrances Appropriated	63,651	63,651	63,651	0
Fund Balances (Deficit) at End of Year	<u>\$92,158</u>	<u>\$0</u>	<u>\$2,462,451</u>	<u>\$2,462,451</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Func
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	13,100,000	12,993,333	12,498,242	(495,091)
Other	15,000	15,000	1,872	(13,128)
<i>Total Revenue</i>	13,115,000	13,008,333	12,500,114	(508,219)
Expenditures:				
<i>Current:</i>				
Human Services				
Administration				
Salary and Wages	2,450,000	2,455,836	2,452,211	3,625
Fringe Benefits	1,162,325	1,108,839	1,107,861	978
Contractual Services	420,000	313,333	309,179	4,154
Capital Outlay and Equipment	50,000	50,000	38,190	11,810
Supplies and Materials	155,000	155,000	130,856	24,144
Other	1,173,000	1,186,612	1,130,001	56,611
<i>Total Administrator</i>	5,410,325	5,269,620	5,168,298	101,322
Social Services				
Salary and Wages	1,966,500	2,050,664	2,050,664	0
Fringe Benefits	1,041,110	992,114	991,942	172
Contractual Services	4,412,065	4,726,821	4,524,174	202,647
Capital Outlay and Equipment	5,000	5,000	623	4,377
Supplies and Materials	25,000	20,000	12,309	7,691
Other	465,000	468,870	439,788	29,082
<i>Total Social Services</i>	7,914,675	8,263,469	8,019,500	243,969
<i>Total Expenditures</i>	13,325,000	13,533,089	13,187,798	345,291
Excess of Revenues Over (Under) Expenditures	(210,000)	(524,756)	(687,684)	(162,928)
Other Financing Sources (Uses):				
Advances - In		80,000	80,000	0
Advances - Out		(80,000)	(80,000)	0
Transfers - In	350,000	350,000	382,217	32,217
Transfers - Out	(140,000)	(140,000)	(140,000)	0
<i>Total Other Financing Sources (Uses)</i>	210,000	210,000	242,217	32,217

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(314,756)	(445,467)	(130,711)
Fund Balances (Deficit) at Beginning of Year	1,257,566	1,257,566	1,257,566	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>\$1,257,566</u>	<u>\$942,810</u>	<u>\$812,099</u>	<u>(\$130,711)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Road (MVG) Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$4,715,000	\$4,715,000	\$4,317,060	(\$397,940)
Charges for Services	2,000	2,000	739	(1,261)
Fines and Forfeitures	22,000	22,000	53,355	31,355
Interest	3,000	3,000	6,198	3,198
Other	8,000	8,000	95,566	87,566
Total Revenue	4,750,000	4,750,000	4,472,918	(277,082)
Expenditures:				
<i>Current:</i>				
Public Works				
County Engineer				
Salary and Wages	252,718	252,718	249,847	2,871
Fringe Benefits	116,000	116,000	79,953	36,047
Contractual Services	162,000	162,000	156,793	5,207
Supplies and Materials	10,000	10,000	10,000	0
Capital Outlay and Equipment	10,000	10,000	6,422	3,578
Other	85,500	85,500	84,283	1,217
Total County Engineer	636,218	636,218	587,298	48,920
Road				
Salary and Wages	1,100,000	1,100,000	951,549	148,451
Fringe Benefits	599,113	599,113	550,292	48,821
Supplies and Materials	500,000	599,510	599,510	0
Capital Outlay and Equipment	150,000	269,900	269,900	0
Other	350,000	450,000	450,000	0
Total Road	2,699,113	3,018,523	2,821,251	197,272
Bridge				
Contractual Services	1,292,887	1,192,887	1,191,699	1,188
Supplies and Materials	30,000	0	0	0
Capital Outlay and Equipment	1,000	0	0	0
Other	50,000	50,000	50,000	0
Total Bridge	1,373,887	1,242,887	1,241,699	1,188
Total Public Works	4,709,218	4,897,628	4,650,248	247,380

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Road (MVGT) Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
<i>Debt Service:</i>				
Principal Retirement	36,100	37,710	37,710	0
Interest and Fiscal Charges	4,000	2,386	2,386	0
Total Debt Service	40,100	40,096	40,096	0
<i>Total Expenditures</i>	4,749,318	4,937,724	4,690,344	247,380
Excess of Revenues Over (Under) Expenditures	682	(187,724)	(217,426)	(29,702)
Other Financing Sources (Uses):				
Transfers - In	0	0	68,406	68,406
<i>Total Other Financing Sources (Uses)</i>	0	0	68,406	68,406
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	682	(187,724)	(149,020)	38,704
Fund Balances (Deficit) at Beginning of Year	656,353	656,353	656,353	0
Prior Year Encumbrances Appropriated				0
Fund Balances (Deficit) at End of Year	\$657,035	\$468,629	\$507,333	\$38,704

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,083,500	\$3,083,500	\$3,353,131	\$269,631
Intergovernmental	3,434,608	3,434,608	3,090,410	(344,198)
Charges for Services	910,000	910,000	717,043	(192,957)
Other	128,000	98,983	265,877	166,894
<i>Total Revenue</i>	<u>7,556,108</u>	<u>7,527,091</u>	<u>7,426,461</u>	<u>(100,630)</u>
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	2,685,451	2,572,675	2,490,249	82,426
Fringe Benefits	1,059,092	1,027,148	954,427	72,721
Contractual Services	2,756,657	2,730,796	2,348,877	381,919
Capital Outlay and Equipment	123,640	102,470	65,703	36,767
Supplies and Materials	42,735	44,332	40,013	4,319
Other	949,935	1,091,862	923,336	168,526
<i>Total Expenditures</i>	<u>7,617,510</u>	<u>7,569,283</u>	<u>6,822,605</u>	<u>746,678</u>
Excess of Revenues Over (Under) Expenditures	<u>(61,402)</u>	<u>(42,192)</u>	<u>603,856</u>	<u>646,048</u>
Fund Balances (Deficit) at Beginning of Year	2,091,278	2,091,278	2,091,278	0
Prior Year Encumbrances Appropriated	<u>211,187</u>	<u>211,187</u>	<u>211,187</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$2,241,063</u></u>	<u><u>\$2,260,273</u></u>	<u><u>\$2,906,321</u></u>	<u><u>\$646,048</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
MR/DD (Beacon School) Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,903,422	\$3,903,422	\$4,236,968	\$333,546
Intergovernmental	2,105,482	2,105,482	2,389,393	283,911
Charges for Services	458,500	458,500	447,328	(11,172)
Other	94,500	94,500	78,238	(16,262)
Total Revenue	6,561,904	6,561,904	7,151,927	590,023
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	3,334,474	3,334,474	3,229,933	104,541
Fringe Benefits	1,637,775	1,567,254	1,492,537	74,717
Contractual Services	670,800	501,337	445,752	55,585
Capital Outlay and Equipment	248,725	330,247	243,175	87,072
Supplies and Materials	193,457	232,647	224,206	8,441
Other	474,300	836,123	696,668	139,455
Total Expenditures	6,559,531	6,802,082	6,332,271	469,811
Excess of Revenues Over (Under) Expenditures	2,373	(240,178)	819,656	1,059,834
Other Financing Sources (Uses):				
Transfers - Out	(50,000)	(300,000)	(300,000)	0
Total Other Financing Sources (Uses)	(50,000)	(300,000)	(300,000)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(47,627)	(540,178)	519,656	1,059,834
Fund Balances (Deficit) at Beginning of Year	4,798,065	4,798,065	4,798,065	0
Prior Year Encumbrances Appropriated	231,627	231,627	231,627	0
Fund Balances (Deficit) at End of Year	\$4,982,065	\$4,489,514	\$5,549,348	\$1,059,834

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ambulance Service Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,390,924	\$1,390,924	\$1,517,282	\$126,358
Intergovernmental	231,983	231,983	206,276	(25,707)
<i>Total Revenue</i>	1,622,907	1,622,907	1,723,558	100,651
Expenditures:				
<i>Current:</i>				
Health				
Contractual Services	1,662,598	1,667,598	1,665,736	1,862
Other	34,400	38,425	38,425	0
<i>Total Expenditures</i>	1,696,998	1,706,023	1,704,161	1,862
Excess of Revenues Over (Under) Expenditures	(74,091)	(83,116)	19,397	102,513
Fund Balances (Deficit) at Beginning of Year	1,055,846	1,055,846	1,055,846	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$981,755</u>	<u>\$972,730</u>	<u>\$1,075,243</u>	<u>\$102,513</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges For Services	\$8,500	\$8,500	\$30,430	\$21,930
Licenses and Permits	110,000	110,000	124,766	14,766
Fines and Forfeitures	2,600	2,600	5,007	2,407
Other	750	1,725	4,734	3,009
Total Revenue	121,850	122,825	164,937	42,112
Expenditures:				
<i>Current:</i>				
Health				
Salary and Wages	42,526	59,826	58,031	1,795
Fringe Benefits	24,271	31,672	29,470	2,202
Contractual Services	2,000	2,000	886	1,114
Supplies and Materials	13,533	21,528	19,227	2,301
Other	34,600	45,328	40,419	4,909
Total Expenditures	116,930	160,354	148,033	12,321
Excess of Revenues Over (Under) Expenditures	4,920	(37,529)	16,904	54,433
Other Financing Sources (Uses):				
Transfers - In	0	3,600	3,600	0
Total Other Financing Sources (Uses)	0	3,600	3,600	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,920	(33,929)	20,504	54,433
Fund Balances (Deficit) at Beginning of Year	33,596	33,596	33,596	0
Prior Year Encumbrances Appropriated	333	333	333	0
Fund Balances (Deficit) at End of Year	<u>\$38,849</u>	<u>\$0</u>	<u>\$54,433</u>	<u>\$54,433</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Donations Fund
For the Year Ended December 31, 2007

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$1,700,000	\$1,700,000	\$1,208,421	(\$491,579)
Charges for Services	120,000	120,000	115,896	(4,104)
Charges for Services	300,000	300,000	45,363	(254,637)
Total Revenue	2,120,000	2,120,000	1,369,680	(750,320)
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	735,294	649,294	647,844	1,450
Fringe Benefits	381,325	292,602	274,600	18,002
Contractual Services	450,000	450,000	445,825	4,175
Other	210,840	182,810	174,410	8,400
Total Expenditures	1,777,459	1,574,706	1,542,679	32,027
Excess of Revenues Over (Under) Expenditures	342,541	545,294	(172,999)	(718,293)
Other Financing Sources (Uses):				
Advances - In	0	20,000	20,000	0
Advances - Out	0	(20,000)	(20,000)	0
Transfers - In	0	0	140,000	140,000
Total Other Financing Sources (Uses)	0	0	140,000	140,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	342,541	545,294	(32,999)	(578,293)
Fund Balances (Deficit) at Beginning of Year	65,026	65,026	65,026	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$407,567</u>	<u>\$610,320</u>	<u>\$32,027</u>	<u>(\$578,293)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$4,500	\$4,500	\$5,970	\$1,470
<i>Total Revenues</i>	4,500	4,500	5,970	1,470
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	0	12,000	1,327	10,673
<i>Total Expenditures</i>	0	12,000	1,327	10,673
Excess of Revenues Over (Under) Expenditures	4,500	(7,500)	4,643	12,143
Fund Balances (Deficit) at Beginning of Year	8,859	8,859	8,859	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$13,359</u>	<u>\$1,359</u>	<u>\$13,502</u>	<u>\$12,143</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$450,000	\$450,000	\$588,218	\$138,218
Other	0	0	99	99
<i>Total Revenue</i>	450,000	450,000	588,317	138,317
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	175,000	200,000	185,289	14,711
Fringe Benefits	89,145	89,281	81,612	7,669
Contractual Services	381,000	347,659	238,020	109,639
Supplies and Materials	5,500	5,500	2,525	2,975
Capital Outlay	9,000	61,000	53,720	7,280
Other	7,500	8,705	8,565	140
<i>Total Expenditures</i>	667,145	712,145	569,731	142,414
Excess of Revenues Over (Under) Expenditures	(217,145)	(262,145)	18,586	280,731
Fund Balances (Deficit) at Beginning of Year	556,150	556,150	556,150	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$339,005</u>	<u>\$294,005</u>	<u>\$574,736</u>	<u>\$280,731</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
GIS Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$20,000	\$20,000	\$20,000	\$0
Other	5,000	5,000	6	(4,994)
Total Revenue	25,000	25,000	20,006	(4,994)
Expenditures:				
<i>Current:</i>				
Public Works				
Salary and Wages	25,000	25,000	25,000	0
Fringe Benefits	4,116	4,122	3,575	547
Contractual Services	53,000	52,995	0	52,995
Total Expenditures	82,116	82,117	28,575	53,542
Excess of Revenues Over (Under) Expenditures	(57,116)	(57,117)	(8,569)	48,548
Other Financing Sources (Uses):				
Transfers - In	5,000	5,000	5,000	0
Total Other Financing Sources (Uses)	5,000	5,000	5,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(52,116)	(52,117)	(3,569)	48,548
Fund Balances (Deficit) at Beginning of Year	76,623	76,623	76,623	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$24,507</u>	<u>\$24,506</u>	<u>\$73,054</u>	<u>\$48,548</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Emergency Management Agency Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$38,000	\$38,000	\$19,283	(\$18,717)
Other	5,000	6,000	1,035	(4,965)
<i>Total Revenue</i>	43,000	44,000	20,318	(23,682)
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	32,564	32,402	32,240	162
Fringe Benefits	18,949	16,492	5,249	11,243
Contractual Services	1,160	1,160	928	232
Supplies and Materials	4,500	5,500	3,030	2,470
Capital Outlay	8,000	1,000	304	696
Other	12,000	12,000	10,673	1,327
<i>Total Expenditures</i>	77,173	68,554	52,424	16,130
Excess of Revenues Over (Under) Expenditures	(34,173)	(24,554)	(32,106)	(7,552)
Other Financing Sources (Uses):				
Transfers - In	38,000	38,000	32,564	(5,436)
Transfers - Out	0	(3,200)	(3,200)	0
<i>Total Other Financing Sources (Uses)</i>	38,000	34,800	29,364	(5,436)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	3,827	10,246	(2,742)	(12,988)
Fund Balances (Deficit) at Beginning of Year	18,871	18,871	18,871	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$22,698</u>	<u>\$29,117</u>	<u>\$16,129</u>	<u>(\$12,988)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DRETAC Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$81,000	\$81,000	\$149,317	\$68,317
Other	0	0	14,587	14,587
Total Revenues	81,000	81,000	163,904	82,904
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Treasurer				
Salary and Wages	42,300	47,341	47,341	0
Fringe Benefits	24,486	25,259	24,616	643
Contractual Services	6,000	8,500	7,548	952
Supplies and Materials	0	500	429	71
Capital Outlay	1,000	1,500	1,482	18
Other	2,300	2,280	1,964	316
Total Treasurer	76,086	85,380	83,380	2,000
Prosecuting Attorney				
Salary and Wages	57,544	57,514	54,301	3,213
Fringe Benefits	8,928	8,979	8,683	296
Contractual Services	0	2,972	2,972	0
Supplies and Materials	1,500	1,600	1,597	3
Capital Outlay	5,000	3,400	2,346	1,054
Other	8,000	12,500	10,610	1,890
Total Prosecuting Attorney	80,972	86,965	80,509	6,456
Total Expenditures	157,058	172,345	163,889	8,456
Excess of Revenues Over (Under) Expenditures	(76,058)	(91,345)	15	91,360
Fund Balances (Deficit) at Beginning of Year	116,483	116,483	116,483	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$40,425</u>	<u>\$25,138</u>	<u>\$116,498</u>	<u>\$91,360</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Treasurer's Prepayment Interest Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$1,000	\$1,000	\$1,387	\$387
<i>Total Revenue</i>	1,000	1,000	1,387	387
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Contractual Services	2,500	2,500	0	2,500
Other	3,000	3,000	2,315	685
<i>Total Expenditures</i>	5,500	5,500	2,315	3,185
Excess of Revenues Over (Under) Expenditures	(4,500)	(4,500)	(928)	3,572
Fund Balances (Deficit) at Beginning of Year	5,413	5,413	5,413	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$913</u>	<u>\$913</u>	<u>\$4,485</u>	<u>\$3,572</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$0	\$4,487	\$7,670	\$3,183
Licenses and Permits	5,700	5,700	6,647	947
<i>Total Revenue</i>	5,700	10,187	14,317	4,130
Expenditures:				
<i>Current:</i>				
Health				
Other	0	13,130	13,130	0
<i>Total Expenditures</i>	0	13,130	13,130	0
Excess of Revenues Over (Under) Expenditures	5,700	(2,943)	1,187	4,130
Fund Balances (Deficit) at Beginning of Year	5,124	5,124	5,124	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$10,824</u>	<u>\$2,181</u>	<u>\$6,311</u>	<u>\$4,130</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate/Juvenile Computerization Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$13,400	\$13,400	\$13,171	(\$229)
<i>Total Revenue</i>	13,400	13,400	13,171	(229)
Expenditures:				
<i>Current:</i>				
General Government-Judicial Equipment	0	12,000	7,605	4,395
<i>Total Expenditures</i>	0	12,000	7,605	4,395
Excess of Revenues Over (Under) Expenditures	13,400	1,400	5,566	4,166
Fund Balances (Deficit) at Beginning of Year	8,890	8,890	8,890	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$22,290</u>	<u>\$10,290</u>	<u>\$14,456</u>	<u>\$4,166</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate/Juvenile Computer Legal Research Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$4,100	\$4,100	\$5,701	\$1,601
<i>Total Revenue</i>	4,100	4,100	5,701	1,601
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	0	4,000	3,545	455
<i>Total Expenditures</i>	0	4,000	3,545	455
Excess of Revenues Over (Under) Expenditures	4,100	100	2,156	2,056
Fund Balances (Deficit) at Beginning of Year	3,154	3,154	3,154	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$7,254</u>	<u>\$3,254</u>	<u>\$5,310</u>	<u>\$2,056</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Common Pleas Computerization Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$16,000	\$16,000	\$24,564	\$8,564
<i>Total Revenue</i>	16,000	16,000	24,564	8,564
Expenditures:				
<i>Current:</i>				
General Government-Judicial Capital Outlay and Equipment	0	110,826	93,604	17,222
<i>Total Expenditures</i>	0	110,826	93,604	17,222
Excess of Revenues Over (Under) Expenditures	16,000	(94,826)	(69,040)	25,786
Fund Balances (Deficit) at Beginning of Year	94,826	94,826	94,826	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$110,826</u>	<u>\$0</u>	<u>\$25,786</u>	<u>\$25,786</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Common Pleas Computer Legal Research Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,000	\$2,000	\$2,759	\$759
<i>Total Revenue</i>	2,000	2,000	2,759	759
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	2,000	2,000	2,759	759
Fund Balances (Deficit) at Beginning of Year	3,015	3,015	3,015	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,015</u>	<u>\$5,015</u>	<u>\$5,774</u>	<u>\$759</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Special Projects Common Pleas Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$4,300	\$4,300	\$7,109	\$2,809
<i>Total Revenue</i>	4,300	4,300	7,109	2,809
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	0	9,000	5,236	3,764
<i>Total Expenditures</i>	0	9,000	5,236	3,764
Excess of Revenues Over (Under) Expenditures	4,300	(4,700)	1,873	6,573
Fund Balances (Deficit) at Beginning of Year	7,508	7,508	7,508	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$11,808</u>	<u>\$2,808</u>	<u>\$9,381</u>	<u>\$6,573</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate Court Projects Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$7,200	\$7,200	\$8,070	\$870
<i>Total Revenue</i>	7,200	7,200	8,070	870
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	0	29,211	6,565	22,646
<i>Total Expenditures</i>	0	29,211	6,565	22,646
Excess of Revenues Over (Under) Expenditures	7,200	(22,011)	1,505	23,516
Fund Balances (Deficit) at Beginning of Year	29,911	29,911	29,911	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$37,111</u>	<u>\$7,900</u>	<u>\$31,416</u>	<u>\$23,516</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Juvenile Tobacco Intervention Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$1,800	\$1,800	\$2,601	\$801
<i>Total Revenue</i>	1,800	1,800	2,601	801
Expenditures:				
<i>Current:</i>				
Health				
Other	0	11,000	0	11,000
<i>Total Expenditures</i>	0	11,000	0	11,000
Excess of Revenues Over (Under) Expenditures	1,800	(9,200)	2,601	11,801
Fund Balances (Deficit) at Beginning of Year	10,725	10,725	10,725	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$12,525</u>	<u>\$1,525</u>	<u>\$13,326</u>	<u>\$11,801</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
BCI Fingerprint Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,000	\$3,254	\$4,410	\$1,156
<i>Total Revenue</i>	2,000	3,254	4,410	1,156
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	0	4,213	4,086	127
<i>Total Expenditures</i>	0	4,213	4,086	127
Excess of Revenues Over (Under) Expenditures	2,000	(959)	324	1,283
Fund Balances (Deficit) at Beginning of Year	959	959	959	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,959</u>	<u>\$0</u>	<u>\$1,283</u>	<u>\$1,283</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Concealed Carry Weapons Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,000	\$2,000	\$4,729	\$2,729
<i>Total Revenue</i>	2,000	2,000	4,729	2,729
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	7,000	7,000	2,810	4,190
<i>Total Expenditures</i>	7,000	7,000	2,810	4,190
Excess of Revenues Over (Under) Expenditures	(5,000)	(5,000)	1,919	6,919
Fund Balances (Deficit) at Beginning of Year	7,452	7,452	7,452	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,452</u>	<u>\$2,452</u>	<u>\$9,371</u>	<u>\$6,919</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Sheriff's Grant Projects Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$28,000	\$39,000	\$51,001	\$12,001
Other	\$0	\$0	\$9	\$9
<i>Total Revenue</i>	28,000	39,000	51,010	12,010
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	24,851	35,718	35,302	416
Fringe Benefits	6,331	6,464	6,426	38
<i>Total Expenditures</i>	31,182	42,182	41,728	454
Excess of Revenues Over (Under) Expenditures	(3,182)	(3,182)	9,282	12,464
Fund Balances (Deficit) at Beginning of Year	4,794	4,794	4,794	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,612</u>	<u>\$1,612</u>	<u>\$14,076</u>	<u>\$12,464</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$50	\$50	\$75	\$25
<i>Total Revenue</i>	50	50	75	25
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	0	1,903	0	1,903
<i>Total Expenditures</i>	0	1,903	0	1,903
Excess of Revenues Over (Under) Expenditures	50	(1,853)	75	1,928
Fund Balances (Deficit) at Beginning of Year	1,903	1,903	1,903	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,953</u>	<u>\$50</u>	<u>\$1,978</u>	<u>\$1,928</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
D.U.I. Enforcement and Education Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$300	\$300	\$185	(\$115)
<i>Total Revenue</i>	300	300	185	(115)
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	300	300	185	(115)
Fund Balances (Deficit) at Beginning of Year	795	795	795	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,095</u>	<u>\$1,095</u>	<u>\$980</u>	<u>(\$115)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$20,000	\$20,000	\$9,448	(\$10,552)
Other	0	0	100	100
<i>Total Revenue</i>	20,000	20,000	9,548	(10,452)
Expenditures:				
<i>Current:</i>				
Public Safety				
Sheriff				
Other	17,515	17,515	7,228	10,287
Total Sheriff	17,515	17,515	7,228	10,287
Prosecuting Attorney				
Other	5,000	5,000	4,285	715
Total Prosecuting Attorney	5,000	5,000	4,285	715
<i>Total Expenditures</i>	22,515	22,515	11,513	11,002
Excess of Revenues Over (Under) Expenditures	(2,515)	(2,515)	(1,965)	550
Other Financing Sources (Uses):				
Advances - Out	0	(2,509)	(2,509)	0
<i>Total Other Financing Sources (Uses)</i>	0	(2,509)	(2,509)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,515)	(5,024)	(4,474)	550
Fund Balances (Deficit) at Beginning of Year	38,843	38,843	38,843	0
Prior Year Encumbrances Appropriated	1,915	1,915	1,915	0
Fund Balances (Deficit) at End of Year	<u>\$38,243</u>	<u>\$35,734</u>	<u>\$36,284</u>	<u>\$550</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Diversions - Prosecuting Attorney Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$17,500	\$17,500	\$18,886	\$1,386
<i>Total Revenue</i>	17,500	17,500	18,886	1,386
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	6,563	6,562	6,437	125
Fringe Benefits	1,028	1,029	1,002	27
Other	2,000	2,000	1,797	203
<i>Total Expenditures</i>	9,591	9,591	9,236	355
Excess of Revenues Over (Under) Expenditures	7,909	7,909	9,650	1,741
Fund Balances (Deficit) at Beginning of Year	44,564	44,564	44,564	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$52,473</u>	<u>\$52,473</u>	<u>\$54,214</u>	<u>\$1,741</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Title Administration Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$180,000	\$240,000	\$235,491	(\$4,509)
Interest	562	562	649	87
Other	0	26,369	26,398	29
<i>Total Revenue</i>	180,562	266,931	262,538	(4,393)
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	121,745	139,745	134,159	5,586
Fringe Benefits	61,576	61,604	56,553	5,051
Contractual Services	34,000	48,736	48,489	247
Supplies and Materials	26,000	25,977	15,445	10,532
Other	14,001	25,629	23,734	1,895
<i>Total Expenditures</i>	257,322	301,691	278,380	23,311
Excess of Revenues Over (Under) Expenditures	(76,760)	(34,760)	(15,842)	18,918
Fund Balances (Deficit) at Beginning of Year	76,760	76,760	76,760	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$42,000</u>	<u>\$60,918</u>	<u>\$18,918</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Recorder Equipment Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$25,000	\$25,000	\$32,216	\$7,216
<i>Total Revenue</i>	25,000	25,000	32,216	7,216
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	50,000	50,000	42,189	7,811
<i>Total Expenditures</i>	50,000	50,000	42,189	7,811
Excess of Revenues Over (Under) Expenditures	(25,000)	(25,000)	(9,973)	15,027
Fund Balances (Deficit) at Beginning of Year	44,614	44,614	44,614	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$19,614</u>	<u>\$19,614</u>	<u>\$34,641</u>	<u>\$15,027</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Project Lifesaver Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	1,194	1,194	1,194	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,194</u>	<u>\$1,194</u>	<u>\$1,194</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Athens Foundation Bicycle Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$2,500	\$2,500	\$0
<i>Total Revenue</i>	0	2,500	2,500	0
Expenditures:				
<i>Current:</i>				
Conservation and Recreation				
Capital Outlay and Equipment	0	2,500	2,500	0
<i>Total Expenditures</i>	0	2,500	2,500	0
Excess of Revenues Over (Under) Expenditures	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
(Non-GAAP Budgetary Basis) and Actual
T.B. Hospital Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$134,636	\$134,636	\$150,657	\$16,021
Intergovernmental	26,901	26,901	20,967	(5,934)
<i>Total Revenue</i>	161,537	161,537	171,624	10,087
Expenditures:				
<i>Current:</i>				
Health				
Contractual Services	494,000	485,308	123,196	362,112
Other	6,450	6,581	4,783	1,798
<i>Total Expenditures</i>	500,450	491,889	127,979	363,910
Excess of Revenues Over (Under) Expenditures	(338,913)	(330,352)	43,645	373,997
Fund Balances (Deficit) at Beginning of Year	574,993	574,993	574,993	0
Prior Year Encumbrances Appropriated	15,300	15,300	15,300	0
Fund Balances (Deficit) at End of Year	<u>\$251,380</u>	<u>\$259,941</u>	<u>\$633,938</u>	<u>\$373,997</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Senior Citizens Levy Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$424,470	\$448,470	\$462,815	\$14,345
Intergovernmental	102,441	102,441	60,626	(41,815)
Total Revenue	526,911	550,911	523,441	(27,470)
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	500,000	574,881	574,754	127
Other	23,188	15,342	15,342	0
Total Expenditures	523,188	590,223	590,096	127
Excess of Revenues Over (Under) Expenditures	3,723	(39,312)	(66,655)	(27,343)
Other Financing Sources (Uses):				
Transfers - In	0	0	15,000	15,000
Total Other Financing Sources (Uses)	0	0	15,000	15,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	3,723	(39,312)	(51,655)	(12,343)
Fund Balances (Deficit) at Beginning of Year	51,782	51,782	51,782	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$55,505</u>	<u>\$12,470</u>	<u>\$127</u>	<u>(\$12,343)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
CAC/Sisters of St. Joes Grant
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Transfers - In	0	15,000	0	(15,000)
Total Other Financing Sources (Uses)	0	15,000	0	(15,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	15,000	0	(15,000)
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>\$15,000</u>	<u>\$0</u>	<u>(\$15,000)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
911 Emergency Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales Tax	\$1,098,410	\$1,098,410	\$1,241,642	\$143,232
Other	40,000	40,000	42,286	2,286
<i>Total Revenue</i>	1,138,410	1,138,410	1,283,928	145,518
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	549,867	593,867	581,021	12,846
Fringe Benefits	215,460	222,717	222,338	379
Contractual Services	96,934	99,934	95,530	4,404
Supplies and Materials	16,750	18,594	18,501	93
Capital Outlay and Equipment	265,075	276,683	276,683	0
Other	107,560	120,440	111,437	9,003
<i>Total Expenditures</i>	1,251,646	1,332,235	1,305,510	26,725
Excess of Revenues Over (Under) Expenditures	(113,236)	(193,825)	(21,582)	172,243
Fund Balances (Deficit) at Beginning of Year	718,389	718,389	718,389	0
Prior Year Encumbrances Appropriated	47,273	47,273	47,273	0
Fund Balances (Deficit) at End of Year	<u>\$652,426</u>	<u>\$571,837</u>	<u>\$744,080</u>	<u>\$172,243</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Bikeway Maintenance Fund
For the Year Ended December 31, 2007

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Insurance Reimbursements Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$13,000	\$10,728	(\$2,272)
<i>Total Revenue</i>	0	13,000	10,728	(2,272)
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive Equipment	0	10,728	10,728	0
<i>Total Expenditures</i>	0	10,728	10,728	0
Excess of Revenues Over (Under) Expenditures	0	2,272	0	(2,272)
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>\$2,272</u>	<u>\$0</u>	<u>(\$2,272)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DUI Grant Fund
For the Year Ended December 31, 2007

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
ACENET Revolving Loan Fund
For the Year Ended December 31, 2007

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
CDBG Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$1,236,975	\$1,236,975	\$990,777	(\$246,198)
<i>Total Revenue</i>	1,236,975	1,236,975	990,777	(246,198)
Expenditures:				
<i>Current:</i>				
Public Works				
Contractual Services	925,300	1,074,545	1,049,360	25,185
<i>Total Expenditures</i>	925,300	1,074,545	1,049,360	25,185
Excess of Revenues Over (Under) Expenditures	311,675	162,430	(58,583)	(221,013)
Other Financing Sources (Uses):				
Transfers - In	0	142,079	46,546	(95,533)
<i>Total Other Financing Sources (Uses)</i>	0	142,079	46,546	(95,533)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	311,675	304,509	(12,037)	(316,546)
Fund Balances (Deficit) at Beginning of Year	37,311	37,311	37,311	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$348,986</u>	<u>\$341,820</u>	<u>\$25,274</u>	<u>(\$316,546)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
CD Revolving Loan Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$29,737	\$29,737
Other	0	0	557	557
<i>Total Revenue</i>	0	0	30,294	30,294
Expenditures:				
<i>Current:</i>				
Economic Development and Assistance				
Contract Services	0	30,000	19,168	10,832
<i>Total Expenditures</i>	0	30,000	19,168	10,832
Excess of Revenues Over (Under) Expenditures	0	(30,000)	11,126	41,126
Other Financing Sources (Uses):				
Loan Paybacks	0	0	67,298	67,298
Transfers - Out	0	(46,546)	(46,546)	0
<i>Total Other Financing Sources (Uses)</i>	0	(46,546)	20,752	67,298
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(76,546)	31,878	108,424
Fund Balances (Deficit) at Beginning of Year	206,688	206,688	206,688	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$206,688</u>	<u>\$130,142</u>	<u>\$238,566</u>	<u>\$108,424</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
WIA Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$975,000	\$975,000	\$663,012	(\$311,988)
<i>Total Revenue</i>	975,000	975,000	663,012	(311,988)
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	910,000	709,224	684,304	24,920
Other	65,000	9,425	9,425	0
<i>Total Expenditures</i>	975,000	718,649	693,729	24,920
Excess of Revenues Over (Under) Expenditures	0	256,351	(30,717)	(336,908)
Other Financing Sources (Uses):				
Advances - In	0	100,000	100,000	0
Advances - Out	0	(100,000)	(100,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	256,351	(30,717)	(336,908)
Fund Balances (Deficit) at Beginning of Year	74,537	74,537	74,537	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$74,537</u>	<u>\$330,888</u>	<u>\$43,820</u>	<u>(\$336,908)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
FEMA Grant Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$68,406	\$235,610	\$167,204
<i>Total Revenue</i>	0	68,406	235,610	167,204
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	68,406	235,610	167,204
Other Financing Sources (Uses):				
Transfers - Out	0	(68,406)	(68,406)	0
<i>Total Other Financing Sources (Uses)</i>	0	(68,406)	(68,406)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	167,204	167,204
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>\$167,204</u>	<u>\$167,204</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
FEMA Reimbursement Grant Fund
For the Year Ended December 31, 2007

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Emergency Relief and Cleanup Grant Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$5,000	\$5,000	\$0	(\$5,000)
Other	4,000	4,000	0	(4,000)
<i>Total Revenue</i>	9,000	9,000	0	(9,000)
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	4,000	4,000	519	3,481
Other	5,000	5,000	1,127	3,873
<i>Total Expenditures</i>	9,000	9,000	1,646	7,354
Excess of Revenues Over (Under) Expenditures	0	0	(1,646)	(1,646)
Fund Balances (Deficit) at Beginning of Year	10,109	10,109	10,109	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$10,109</u>	<u>\$10,109</u>	<u>\$8,463</u>	<u>(\$1,646)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
EMA DOJ Grants Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$66,906	\$66,906	\$43,387	(\$23,519)
Total Revenue	66,906	66,906	43,387	(23,519)
Expenditures:				
<i>Current:</i>				
Public Safety				
Capital Outlay and Equipment	0	43,933	43,933	0
Other	0	5,168	5,168	0
Total Expenditures	0	49,101	49,101	0
Excess of Revenues Over (Under) Expenditures	66,906	17,805	(5,714)	(23,519)
Other Financing Sources (Uses):				
Transfers - In	0	3,200	3,200	0
Total Other Financing Sources (Uses)	0	3,200	3,200	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	66,906	21,005	(2,514)	(23,519)
Fund Balances (Deficit) at Beginning of Year	10,377	10,377	10,377	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$77,283</u>	<u>\$31,382</u>	<u>\$7,863</u>	<u>(\$23,519)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
EMA FEMA Grant Fund
For the Year Ended December 31, 2007

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
EMA Pre-Disaster Mitigation Grant Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$6,500	\$6,500
<i>Total Revenue</i>	0	0	6,500	6,500
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	6,500	6,500
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>\$6,500</u>	<u>\$6,500</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
EMA Cert Grant Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$10,300	\$10,300	\$2,599	(\$7,701)
<i>Total Revenue</i>	10,300	10,300	2,599	(7,701)
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	0	2,263	2,263	0
<i>Total Expenditures</i>	0	2,263	2,263	0
Excess of Revenues Over (Under) Expenditures	10,300	8,037	336	(7,701)
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>\$10,300</u>	<u>\$8,037</u>	<u>\$336</u>	<u>(\$7,701)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Help America Vote Act Grant Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Fringe Benefits	0	3	3	0
Total Expenditures	0	3	3	0
Excess of Revenues Over (Under) Expenditures	0	(3)	(3)	0
Fund Balances (Deficit) at Beginning of Year	3	3	3	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
CAC/NCA Grant Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$10,000	\$10,000	\$0
<i>Total Revenue</i>	0	10,000	10,000	0
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	0	10,000	10,000	0
<i>Total Expenditures</i>	0	10,000	10,000	0
Excess of Revenues Over (Under) Expenditures	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
(Non-GAAP Budgetary Basis) and Actual
TASC Grant Fund
For the Year Ended December 31, 2007

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
TASC Athens County Municipal Drug Court Fund
For the Year Ended December 31, 2007

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Litter Control Fund
For the Year Ended December 31, 2007

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Local Emergency Planning Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$13,178	\$13,178	\$11,184	(\$1,994)
<i>Total Revenue</i>	13,178	13,178	11,184	(1,994)
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	0	2,000	1,545	455
Materials and Supplies	0	1,000	165	835
Other	0	40,649	13,701	26,948
<i>Total Expenditures</i>	0	43,649	15,411	28,238
Excess of Revenues Over (Under) Expenditures	13,178	(30,471)	(4,227)	26,244
Fund Balances (Deficit) at Beginning of Year	39,307	39,307	39,307	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$52,485</u>	<u>\$8,836</u>	<u>\$35,080</u>	<u>\$26,244</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Recycle Ohio Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$6	\$7	\$1
<i>Total Revenue</i>	0	6	7	1
Expenditures:				
<i>Current:</i>				
Health				
Fringe Benefits	146	153	153	0
<i>Total Expenditures</i>	146	153	153	0
Excess of Revenues Over (Under) Expenditures	(146)	(147)	(146)	1
Fund Balances (Deficit) at Beginning of Year	626	626	626	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$480</u>	<u>\$479</u>	<u>\$480</u>	<u>\$1</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate Court Mental Illness Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$58,000	\$58,000	\$34,927	(\$23,073)
<i>Total Revenue</i>	58,000	58,000	34,927	(23,073)
Expenditures:				
<i>Current:</i>				
General Government-Judicial Contractual Services	0	50,000	27,877	22,123
<i>Total Expenditures</i>	0	50,000	27,877	22,123
Excess of Revenues Over (Under) Expenditures	58,000	8,000	7,050	(950)
Fund Balances (Deficit) at Beginning of Year	24,459	24,459	24,459	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$82,459</u>	<u>\$32,459</u>	<u>\$31,509</u>	<u>(\$950)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Psychological Evaluation Grant Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$22,539	\$22,539
<i>Total Revenue</i>	<u>\$0</u>	<u>\$0</u>	<u>\$22,539</u>	<u>\$22,539</u>
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	<u>0</u>	<u>5,400</u>	<u>4,800</u>	<u>600</u>
<i>Total Expenditures</i>	<u>0</u>	<u>5,400</u>	<u>4,800</u>	<u>600</u>
Excess of Revenues Over (Under) Expenditures	0	(5,400)	17,739	21,939
Fund Balances (Deficit) at Beginning of Year	7,400	7,400	7,400	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>\$7,400</u></u>	<u><u>\$2,000</u></u>	<u><u>\$25,139</u></u>	<u><u>\$21,939</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Clean Kids Grant Fund
For the Year Ended December 31, 2007

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DARE Grant Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$7,000	\$7,000	\$8,220	\$1,220
<i>Total Revenue</i>	7,000	7,000	8,220	1,220
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	7,000	7,000	5,692	1,308
Fringe Benefits	19	19	0	19
<i>Total Expenditures</i>	7,019	7,019	5,692	1,327
Excess of Revenues Over (Under) Expenditures	(19)	(19)	2,528	2,547
Fund Balances (Deficit) at Beginning of Year	4,371	4,371	4,371	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,352</u>	<u>\$4,352</u>	<u>\$6,899</u>	<u>\$2,547</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Sheriff Equipment Grant Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Transfers - Out	(4,268)	(4,268)	(4,268)	0
Total Other Financing Sources (Uses)	(4,268)	(4,268)	(4,268)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(4,268)	(4,268)	(4,268)	0
Fund Balances (Deficit) at Beginning of Year	4,268	4,268	4,268	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
(Non-GAAP Budgetary Basis) and Actual
911 Government Assistance Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$74,877	\$74,877	\$92,582	\$17,705
<i>Total Revenue</i>	74,877	74,877	92,582	17,705
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	74,877	74,877	92,582	17,705
Fund Balances (Deficit) at Beginning of Year	88,319	88,319	88,319	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$163,196</u>	<u>\$163,196</u>	<u>\$180,901</u>	<u>\$17,705</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
McBee's Grant Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$212,859	\$212,859
<i>Total Revenue</i>	0	0	212,859	212,859
Expenditures:				
<i>Current:</i>				
Economic Development and Assistance Contractual Services	0	278,000	244,279	33,721
<i>Total Expenditures</i>	0	278,000	244,279	33,721
Excess of Revenues Over (Under) Expenditures	0	(278,000)	(31,420)	246,580
Other Financing Sources (Uses):				
Proceeds of Notes	0	278,000	278,000	0
<i>Total Other Financing Sources (Uses)</i>	0	278,000	278,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	246,580	246,580
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>\$246,580</u>	<u>\$246,580</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$63,494	\$247,982	\$247,982	\$0
Other	0	289	24	(265)
<i>Total Revenue</i>	63,494	248,271	248,006	(265)
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	20,000	189,111	109,107	80,004
Fringe Benefits	27,150	123,690	52,021	71,669
Contractual Services	63,065	86,041	64,080	21,961
Other	22,000	146,247	91,312	54,935
<i>Total Expenditures</i>	132,215	545,089	316,520	228,569
Excess of Revenues Over (Under) Expenditures	(68,721)	(296,818)	(68,514)	228,304
Fund Balances (Deficit) at Beginning of Year	364,304	364,304	364,304	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$295,583</u>	<u>\$67,486</u>	<u>\$295,790</u>	<u>\$228,304</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Juvenile OCJS Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$15,695	\$15,695	\$0
<i>Total Revenue</i>	0	15,695	15,695	0
Expenditures:				
<i>Current:</i>				
Human Services				
Capital Outlay and Equipment	0	15,695	15,695	0
<i>Total Expenditures</i>	0	15,695	15,695	0
Excess of Revenues Over (Under) Expenditures	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
(Non-GAAP Budgetary Basis) and Actual
Juvenile Court Projects Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$23,000	\$23,000	\$22,336	(\$664)
<i>Total Revenue</i>	23,000	23,000	22,336	(664)
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	6,000	6,000	1,647	4,353
Other	81,000	81,000	17,880	63,120
<i>Total Expenditures</i>	87,000	87,000	19,527	67,473
Excess of Revenues Over (Under) Expenditures	(64,000)	(64,000)	2,809	66,809
Other Financing Sources (Uses):				
Advances - In	0	0	2,700	2,700
Advances - Out	0	(31,700)	(31,700)	0
<i>Total Other Financing Sources (Uses)</i>	0	(31,700)	(29,000)	2,700
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(64,000)	(95,700)	(26,191)	69,509
Fund Balances (Deficit) at Beginning of Year	100,086	100,086	100,086	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$36,086</u>	<u>\$4,386</u>	<u>\$73,895</u>	<u>\$69,509</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Juvenile SCO FY 07 Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$49,000	\$88,000	\$50,876	(\$37,124)
<i>Total Revenue</i>	49,000	88,000	50,876	(37,124)
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	0	44,221	43,155	1,066
Fringe Benefits	0	19,510	14,438	5,072
Contractual Services	0	2,000	250	1,750
Materials and Supplies	0	587	587	0
Other	0	2,862	1,125	1,737
<i>Total Expenditures</i>	0	69,180	59,555	9,625
Excess of Revenues Over (Under) Expenditures	49,000	18,820	(8,679)	(27,499)
Other Financing Sources (Uses):				
Advances - In	0	19,725	31,700	11,975
Advances - Out	0	(2,700)	(2,700)	0
<i>Total Other Financing Sources (Uses)</i>	0	17,025	29,000	11,975
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	49,000	35,845	20,321	(15,524)
Fund Balances (Deficit) at Beginning of Year	8,167	8,167	8,167	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$57,167</u>	<u>\$44,012</u>	<u>\$28,488</u>	<u>(\$15,524)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Byrne Grant Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Current:</i>				
Human Services				
Capital Outlay and Equipment	45	45	0	45
Total Expenditures	45	45	0	45
Excess of Revenues Over (Under) Expenditures	(45)	(45)	0	45
Fund Balances (Deficit) at Beginning of Year	45	45	45	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$45</u>	<u>\$45</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
JAG Grant Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$2,355	\$26,160	\$19,409	(\$6,751)
<i>Total Revenue</i>	2,355	26,160	19,409	(6,751)
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	2,355	24,228	18,452	5,776
Supplies and Materials	0	406	406	0
Capital Outlay and Equipment	0	1,100	1,100	0
Other	0	433	433	0
<i>Total Expenditures</i>	2,355	26,167	20,391	5,776
Excess of Revenues Over (Under) Expenditures	0	(7)	(982)	(975)
Other Financing Sources (Uses):				
Transfers - In	0	0	7,766	7,766
Transfers - Out	0	(18)	(18)	0
<i>Total Other Financing Sources (Uses)</i>	0	(18)	7,748	7,766
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(25)	6,766	6,791
Fund Balances (Deficit) at Beginning of Year	25	25	25	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$25</u>	<u>\$0</u>	<u>\$6,791</u>	<u>\$6,791</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Victims Assistance Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$78,865	\$148,206	\$143,796	(\$4,410)
Other	0	2,400	2,476	76
<i>Total Revenue</i>	78,865	150,606	146,272	(4,334)
Expenditures:				
<i>Current:</i>				
Human Services				
Fringe Benefits	249	214	1	213
Contractual Services	103,726	170,649	165,911	4,738
Supplies and Materials	1,710	3,752	3,624	128
Capital Outlay and Equipment	600	5,961	5,819	142
Other	1,820	6,952	6,844	108
<i>Total Expenditures</i>	108,105	187,528	182,199	5,329
Excess of Revenues Over (Under) Expenditures	(29,240)	(36,922)	(35,927)	995
Other Financing Sources (Uses):				
Advances - Out	0	(1,000)	(1,000)	0
Transfers - In	28,990	28,990	28,508	(482)
Transfers - Out	0	(1,272)	0	1,272
<i>Total Other Financing Sources (Uses)</i>	28,990	26,718	27,508	790
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(250)	(10,204)	(8,419)	1,785
Fund Balances (Deficit) at Beginning of Year	18,872	18,872	18,872	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$18,622</u>	<u>\$8,668</u>	<u>\$10,453</u>	<u>\$1,785</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
OCJS-DVDA Sheriff Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$12,142	\$37,142	\$25,960	(\$11,182)
Other	0	0	9	9
Total Revenue	12,142	37,142	25,969	(11,173)
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	1,319	31,011	29,688	1,323
Fringe Benefits	10,823	7,984	7,268	716
Total Expenditures	12,142	38,995	36,956	2,039
Excess of Revenues Over (Under) Expenditures	0	(1,853)	(10,987)	(9,134)
Other Financing Sources (Uses):				
Advances - In	0	2,509	2,509	0
Transfers - In	0	10,518	10,518	0
Total Other Financing Sources (Uses)	0	13,027	13,027	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	11,174	2,040	(9,134)
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	\$11,174	\$2,040	(\$9,134)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
OCJS Prosecutor Fund
For the Year Ended December 31, 2007

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Jail Bond Retirement Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,057	4,057	4,057	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,057</u>	<u>\$4,057</u>	<u>\$4,057</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
691 Landfill Loan Retirement Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	73,226	73,226	73,226	0
Interest & Fiscal Charges	35,503	35,503	35,503	0
Total Debt Service	108,729	108,729	108,729	0
Total Expenditures	108,729	108,729	108,729	0
Excess of Revenues Over (Under) Expenditures	(108,729)	(108,729)	(108,729)	0
Other Financing Sources (Uses):				
Transfers - In	108,729	108,729	108,729	0
Total Other Financing Sources (Uses)	108,729	108,729	108,729	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Beacon Bond Retirement Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$20	\$20
<i>Total Revenue</i>	0	0	20	20
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	20	20
Fund Balances (Deficit) at Beginning of Year	2,576	2,576	2,576	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,576</u>	<u>\$2,576</u>	<u>\$2,596</u>	<u>\$20</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Building Renovations Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	32,000	32,000	32,000	0
Interest & Fiscal Charges	6,376	36,758	36,758	0
Total Debt Service	<u>38,376</u>	<u>68,758</u>	<u>68,758</u>	<u>0</u>
Total Expenditures	<u>38,376</u>	<u>68,758</u>	<u>68,758</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(38,376)	(68,758)	(68,758)	0
Other Financing Sources (Uses):				
Transfers - In	<u>68,758</u>	<u>68,758</u>	<u>68,758</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>68,758</u>	<u>68,758</u>	<u>68,758</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	30,382	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>\$30,382</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Water Assessment Bond Retirement Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$1	\$1
<i>Total Revenue</i>	0	0	1	1
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	1	1
Fund Balances (Deficit) at Beginning of Year	199	199	199	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$199</u>	<u>\$199</u>	<u>\$200</u>	<u>\$1</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Sewer Assessment Bond Retirement Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$2	\$2
<i>Total Revenue</i>	0	0	2	2
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	2	2
Fund Balances (Deficit) at Beginning of Year	391	391	391	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$391</u>	<u>\$391</u>	<u>\$393</u>	<u>\$2</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Buildings Bond Retirement Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	345,000	345,000	345,000	0
Interest & Fiscal Charges	83,625	83,625	83,625	0
Total Debt Service	<u>428,625</u>	<u>428,625</u>	<u>428,625</u>	<u>0</u>
<i>Total Expenditures</i>	<u>428,625</u>	<u>428,625</u>	<u>428,625</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(428,625)	(428,625)	(428,625)	0
Other Financing Sources (Uses):				
Transfers - In	<u>428,625</u>	<u>428,625</u>	<u>428,625</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>428,625</u>	<u>428,625</u>	<u>428,625</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Home Improvement Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
Capital Outlay	0	1,665	856	809
Total Expenditures	<u>0</u>	<u>1,665</u>	<u>856</u>	<u>809</u>
Excess of Revenues Over (Under) Expenditures	0	(1,665)	(856)	809
Fund Balances (Deficit) at Beginning of Year	1,665	1,665	1,665	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$1,665</u></u>	<u><u>\$0</u></u>	<u><u>\$809</u></u>	<u><u>\$809</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Dog Shelter Construction Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	492	492	492	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$492</u>	<u>\$492</u>	<u>\$492</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Issue II Projects Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$961,700	\$961,700	\$716,149	(\$245,551)
<i>Total Revenue</i>	961,700	961,700	716,149	(245,551)
Expenditures:				
Capital Outlay	0	716,149	716,149	0
<i>Total Expenditures</i>	0	716,149	716,149	0
Excess of Revenues Over (Under) Expenditures	961,700	245,551	0	(245,551)
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>\$961,700</u>	<u>\$245,551</u>	<u>\$0</u>	<u>(\$245,551)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Beacon Capital Improvement Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
Capital Outlay	206,600	380,249	353,760	26,489
Total Expenditures	<u>206,600</u>	<u>380,249</u>	<u>353,760</u>	<u>26,489</u>
Excess of Revenues Over (Under) Expenditures	(206,600)	(380,249)	(353,760)	26,489
Other Financing Sources (Uses):				
Transfers - In	200,000	200,000	300,000	100,000
Total Other Financing Sources (Uses)	<u>200,000</u>	<u>200,000</u>	<u>300,000</u>	<u>100,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(6,600)	(180,249)	(53,760)	126,489
Fund Balances (Deficit) at Beginning of Year	311,994	311,994	311,994	0
Prior Year Encumbrances Appropriated	<u>6,600</u>	<u>6,600</u>	<u>6,600</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$311,994</u></u>	<u><u>\$138,345</u></u>	<u><u>\$264,834</u></u>	<u><u>\$126,489</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Capital Projects Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	26,805	26,805	26,805	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$26,805</u>	<u>\$26,805</u>	<u>\$26,805</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Capital Improvements Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
Capital Outlay	0	1,902,796	1,337,123	565,673
Total Expenditures	0	1,902,796	1,337,123	565,673
Excess of Revenues Over (Under) Expenditures	0	(1,902,796)	(1,337,123)	565,673
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	133,000	133,000
Total Other Financing Sources (Uses)	0	0	133,000	133,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(1,902,796)	(1,204,123)	698,673
Fund Balances (Deficit) at Beginning of Year	1,902,796	1,902,796	1,902,796	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,902,796</u>	<u>\$0</u>	<u>\$698,673</u>	<u>\$698,673</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.

Rural Solid Waste

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

Athens County Solid Waste

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

ATHENS COUNTY, OHIO
Combining Statement of Net Assets
Nonmajor Enterprise Funds
December 31, 2007

	Plains Water Revenue	Buchtel Water Revenue	Rural Solid Waste	Athens County Solid Waste	Total Nonmajor Enterprise Funds
<u>Assets:</u>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$179,459	\$213,656	\$0	\$62	\$393,177
Cash and Cash Equivalents in Segregated Accounts	47,297	11,042			58,339
<i>Receivables:</i>					
Accounts	63,526	22,952			86,478
Interfund Receivable	78				78
Materials and Supplies Inventory	6,173	1,716			7,889
Prepaid Items	53				53
<i>Total Current Assets</i>	<u>296,586</u>	<u>249,366</u>	<u>0</u>	<u>62</u>	<u>546,014</u>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	22,241				22,241
Depreciable Capital Assets, Net	560,963	86,512			647,475
<i>Total Noncurrent Assets</i>	<u>583,204</u>	<u>86,512</u>	<u>0</u>	<u>0</u>	<u>669,716</u>
<i>Total Assets</i>	<u>879,790</u>	<u>335,878</u>	<u>0</u>	<u>62</u>	<u>1,215,730</u>
<u>Liabilities:</u>					
<i>Current Liabilities:</i>					
Accounts Payable	4,922	918			5,840
Accrued Wages and Benefits	1,773				1,773
Compensated Absences Payable	24,872				24,872
Interfund Payable	259	387			646
Intergovernmental Payable	98,102	4,610			102,712
Accrued Interest Payable	650	684			1,334
OWDA Loans Payable		1,093			1,093
FmHA Loans Payable	2,200				2,200
<i>Total Current Liabilities</i>	<u>132,778</u>	<u>7,692</u>	<u>0</u>	<u>0</u>	<u>140,470</u>
<i>Long-Term Liabilities:</i>					
OWDA Loans Payable		67,578			67,578
FmHA Loans Payable	37,000				37,000
<i>Total Long-Term Liabilities</i>	<u>37,000</u>	<u>67,578</u>	<u>0</u>	<u>0</u>	<u>104,578</u>
<i>Total Liabilities</i>	<u>169,778</u>	<u>75,270</u>	<u>0</u>	<u>0</u>	<u>245,048</u>
<u>Net Assets:</u>					
Invested in Capital Assets, Net of Related Debt	544,004	17,841			561,845
Unrestricted	166,008	242,767	0	62	408,837
<i>Total Net Assets</i>	<u>\$710,012</u>	<u>\$260,608</u>	<u>\$0</u>	<u>\$62</u>	<u>\$970,682</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2007

	Plains Water Revenue	Buchtel Water Revenue	Rural Solid Waste	Athens County Solid Waste	Total Nonmajor Enterprise Funds
Operating Revenues:					
Charges for Services	\$592,114	\$127,495	\$0	\$0	\$719,609
Tap-In Fees	5,000	2,993			7,993
Other Revenues	4,699	7,571			12,270
Total Operating Revenues	601,813	138,059	0	0	739,872
Operating Expenses:					
Personal Services	77,654	21,775			99,429
Fringe Benefits	17,178	8,304			25,482
Contractual Services	728,279	55,833			784,112
Materials and Supplies	14,100	2,030			16,130
Other Expenses	23,821	578	0		24,399
Depreciation	31,649	5,089			36,738
Total Operating Expenses	892,681	93,609	0	0	986,290
Operating Income (Loss)	(290,868)	44,450	0	0	(246,418)
Non-Operating Revenues (Expenses):					
Interest Income	388				388
Interest and Fiscal Charges	(2,030)	(2,091)			(4,121)
Total Non-Operating Revenues (Expenses)	(1,642)	(2,091)	0	0	(3,733)
Change in Net Assets	(292,510)	42,359	0	0	(250,151)
Net Assets at Beginning of Year, as Restated	1,002,522	218,249	0	62	1,220,833
Net Assets at End of Year	\$710,012	\$260,608	\$0	\$62	\$970,682

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For The Year Ended December 31, 2007

	Plains Water Revenue	Buchtel Water Revenue	Rural Solid Waste	Athens County Solid Waste	Totals
Cash Flows from Operating Activities:					
Cash Received from Customers	\$587,347	\$124,746	\$0	\$0	\$712,093
Cash Received from Other Revenues	4,513	7,498			12,011
Cash Payments to Employees	(94,634)	(32,577)			(127,211)
Cash Payments for Contractual Services	(660,154)	(50,801)			(710,955)
Cash Payments for Supplies & Materials	(19,790)	(5,629)			(25,419)
Cash Payments for Other Expenses	(21,146)	(4,390)			(25,536)
<i>Net Cash from Operating Activities</i>	(203,864)	38,847	0	0	(165,017)
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(2,064)	(1,407)			(3,471)
Principal Retirement of Bonds, Loans & Notes	(2,100)	(2,153)			(4,253)
<i>Net Cash from Capital and Related Financing Activities</i>	(4,164)	(3,560)	0	0	(7,724)
Cash Flows from Investing Activities:					
Interest Received on Investments	387				387
<i>Net Cash from Investing Activities</i>	387	0	0	0	387
Net Increase (Decrease) in Cash and Cash Equivalents	(207,641)	35,287	0	0	(172,354)
Cash and Cash Equivalents at Beginning of Year	434,397	189,411	0	62	623,870
Cash and Cash Equivalents at End of Year	\$226,756	\$224,698	\$0	\$62	\$451,516
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	(\$290,868)	\$44,450	\$0	\$0	(\$246,418)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	31,649	5,089			36,738
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	(9,948)	(5,815)			(15,763)
(Increase) Decrease in Interfund Receivable	(4)				(4)
(Increase) Decrease in Materials and Supplies Inventory	(6,173)	(1,716)			(7,889)
(Increase) Decrease in Prepaid Items	1,633				1,633
Increase (Decrease) in Accounts Payable	2,873	(5,245)			(2,372)
Increase (Decrease) in Contracts Payable	(223)				(223)
Increase (Decrease) in Accrued Wages and Benefits	187	(859)			(672)
Increase (Decrease) in Compensated Absences Payable	(63)				(63)
Increase (Decrease) in Interfund Payable	(115)	67			(48)
Increase (Decrease) in Intergovernmental Payable	67,188	2,876			70,064
<i>Net Cash from Operating Activities</i>	(203,864)	38,847	\$0	\$0	(165,017)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Sewer Revenue Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$31,000	\$31,000	\$33,435	\$2,435
Charges for Services	335,622	335,622	348,346	12,724
Other	0	0	5,020	5,020
<i>Total Revenue</i>	366,622	366,622	386,801	20,179
Expenses:				
Salary and Wages	82,431	82,431	81,360	1,071
Fringe Benefits	44,806	44,816	40,323	4,493
Contractual Services	433,500	466,500	112,104	354,396
Supplies and Materials	45,270	45,270	20,746	24,524
Other	22,500	22,500	18,500	4,000
<i>Debt Service:</i>				
Principal Retirement	18,019	18,019	18,019	0
Interest and Fiscal Charges	48,966	48,966	30,352	18,614
<i>Total Expenses</i>	695,492	728,502	321,404	407,098
Excess of Revenues Over (Under) Expenses	(328,870)	(361,880)	65,397	427,277
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	4,100	4,100
<i>Total Other Financing Sources (Uses)</i>	0	0	4,100	4,100
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses	(328,870)	(361,880)	69,497	431,377
Fund Equity (Deficit) at Beginning of Year	614,364	614,364	614,364	0
Prior Year Encumbrances Appropriated	270	270	270	0
Fund Equity (Deficit) at End of Year	<u>\$285,764</u>	<u>\$252,754</u>	<u>\$684,131</u>	<u>\$431,377</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Buchtel Sewer Revenue Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$143,491	\$146,091	\$146,990	\$899
Other	0	720	929	209
Total Revenue	143,491	146,811	147,919	1,108
Expenses:				
Salary and Wages	22,731	26,483	23,141	3,342
Fringe Benefits	10,336	10,439	9,792	647
Contractual Services	99,000	95,148	84,843	10,305
Supplies and Materials	5,000	5,000	0	5,000
Other	1,000	1,000	585	415
Debt Service:				
Principal Retirement	8,300	8,300	8,300	0
Interest and Fiscal Charges	32,238	32,238	32,238	0
Total Expenses	178,605	178,608	158,899	19,709
Excess of Revenues Over (Under) Expenses	(35,114)	(31,797)	(10,980)	20,817
Fund Equity (Deficit) at Beginning of Year	87,910	87,910	87,910	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$52,796</u>	<u>\$56,113</u>	<u>\$76,930</u>	<u>\$20,817</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Water Revenue Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$567,395	\$567,236	\$577,644	\$10,408
Interest	0	0	398	398
Other	0	0	4,513	4,513
<i>Total Revenue</i>	<u>567,395</u>	<u>567,236</u>	<u>582,555</u>	<u>15,319</u>
Expenses:				
Salary and Wages	75,229	82,229	77,530	4,699
Fringe Benefits	17,428	18,044	17,104	940
Contractual Services	714,700	704,076	693,321	10,755
Supplies and Materials	34,000	31,000	20,088	10,912
Other	21,000	24,000	21,146	2,854
<i>Debt Service:</i>				
Principal Retirement	2,100	2,100	2,100	0
Interest and Fiscal Charges	2,065	2,065	2,065	0
<i>Total Expenses</i>	<u>866,522</u>	<u>863,514</u>	<u>833,354</u>	<u>30,160</u>
Excess of Revenues Over (Under) Expenses	(299,127)	(296,278)	(250,799)	45,479
Fund Equity (Deficit) at Beginning of Year	135,068	135,068	135,068	0
Prior Year Encumbrances Appropriated	<u>261,700</u>	<u>261,700</u>	<u>261,700</u>	<u>0</u>
Fund Equity (Deficit) at End of Year	<u><u>\$97,641</u></u>	<u><u>\$100,490</u></u>	<u><u>\$145,969</u></u>	<u><u>\$45,479</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Buchtel Water Revenue Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$119,423	\$119,423	\$123,184	\$3,761
Other	0	0	7,498	7,498
<i>Total Revenue</i>	119,423	119,423	130,682	11,259
Expenses:				
Salary and Wages	22,731	22,732	22,634	98
Fringe Benefits	10,335	10,441	9,943	498
Contractual Services	189,000	181,000	50,801	130,199
Supplies and Materials	13,282	13,282	6,028	7,254
Other	6,000	14,000	4,390	9,610
<i>Debt Service:</i>				
Principal	2,153	2,153	2,153	0
Interest and Fiscal Charges	1,406	1,406	1,406	0
<i>Total Expenses</i>	244,907	245,014	97,355	147,659
Excess of Revenues Over (Under) Expenses	(125,484)	(125,591)	33,327	158,918
Fund Equity (Deficit) at Beginning of Year	177,649	177,649	177,649	0
Prior Year Encumbrances Appropriated	2,282	2,282	2,282	0
Fund Equity (Deficit) at End of Year	<u>\$54,447</u>	<u>\$54,340</u>	<u>\$213,258</u>	<u>\$158,918</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Athens County Solid Waste Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenses	0	0	0	0
Excess of Revenues Over (Under) Expenses	0	0	0	0
Fund Equity (Deficit) at Beginning of Year	62	62	62	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$62</u>	<u>\$62</u>	<u>\$62</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Employee Benefits Trust Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$11,528	\$11,528
Other	0	0	15,156	15,156
<i>Total Revenue</i>	0	0	26,684	26,684
Expenses:				
Contractual Services	0	16,000	15,156	844
<i>Total Expenses</i>	0	16,000	15,156	844
Excess of Revenues Over (Under) Expenses	0	(16,000)	11,528	27,528
Fund Equity (Deficit) at Beginning of Year	221,308	221,308	221,308	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$221,308</u>	<u>\$205,308</u>	<u>\$232,836</u>	<u>\$27,528</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

Children Services Trust

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

Ida Brooks Trust

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

Ruth Dye Trust

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

Unclaimed Money

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

Agency Funds

Health District

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

ADA Mental Health (317 Board)

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

Soil Conservation

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

Child Advocacy Center

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

Help Me Grow

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

Blue Print Grant

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

Family and Children First Council

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

ATHENS COUNTY, OHIO

Undivided Tax Agency

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

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

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

Law Enforcement Agency

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

Athens-Hocking Solid Waste District Agency

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

Insurance Agency

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

Payroll Agency

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

County Court Agency

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

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

Alimony and Child Support Agency

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

County Sheriff Agency

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

State Fees Agency

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

Regional Planning Commission

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

ATHENS COUNTY, OHIO
Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2007

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Unclaimed Money	Totals
<u>Assets:</u>					
Cash and Cash Equivalents	\$38,416	\$274	\$10	\$114,929	\$153,629
<i>Total Assets</i>	<u>38,416</u>	<u>274</u>	<u>10</u>	<u>114,929</u>	<u>153,629</u>
<u>Liabilities:</u>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Net Assets:</u>					
Held in Trust for Other Individuals and Organization	<u>38,416</u>	<u>274</u>	<u>10</u>	<u>114,929</u>	<u>153,629</u>
<i>Total Net Assets</i>	<u><u>\$38,416</u></u>	<u><u>\$274</u></u>	<u><u>\$10</u></u>	<u><u>\$114,929</u></u>	<u><u>\$153,629</u></u>

ATHENS COUNTY, OHIO
Combining Statement of Changes
in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2007

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Unclaimed Money	Totals
<u>Additions:</u>					
Interest	\$290	\$2	\$0	\$0	\$292
Other	24,885	254		1,236	26,375
<i>Total Additions</i>	25,175	256	0	1,236	26,667
<u>Deductions</u>	23,629	300	0	37,111	61,040
Change in Net Assets	1,546	(44)	0	(35,875)	(34,373)
Net Assets at Beginning of Year	36,870	318	10	150,804	188,002
Net Assets at End of Year	<u>\$38,416</u>	<u>\$274</u>	<u>\$10</u>	<u>\$114,929</u>	<u>\$153,629</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Children Services Trust Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$100	\$100	\$296	\$196
Other	20,000	20,000	24,885	4,885
<i>Total Revenue</i>	20,100	20,100	25,181	5,081
Expenditures:				
<i>Current:</i>				
Human Services				
Other	20,000	30,000	24,299	5,701
<i>Total Expenditures</i>	20,000	30,000	24,299	5,701
Excess of Revenues Over (Under) Expenditures	100	(9,900)	882	10,782
Fund Balances (Deficit) at Beginning of Year	36,975	36,975	36,975	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$37,075</u>	<u>\$27,075</u>	<u>\$37,857</u>	<u>\$10,782</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ida Brooks Trust Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$10	\$10	\$2	(\$8)
Other	2,000	2,000	254	(1,746)
<i>Total Revenue</i>	2,010	2,010	256	(1,754)
Expenditures:				
<i>Current:</i>				
Human Services				
Other	0	574	300	274
<i>Total Expenditures</i>	0	574	300	274
Excess of Revenues Over (Under) Expenditures	2,010	1,436	(44)	(1,480)
Fund Balances (Deficit) at Beginning of Year	318	318	318	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,328</u>	<u>\$1,754</u>	<u>\$274</u>	<u>(\$1,480)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ruth Dye Trust Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	10	10	10	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$10</u>	<u>\$10</u>	<u>\$10</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Unclaimed Money Fund
For the Year Ended December 31, 2007

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$1,236	\$1,236
<i>Total Revenue</i>	0	0	1,236	1,236
Expenditures:				
<i>Current:</i>				
Other				
Other	0	37,110	37,110	0
<i>Total Expenditures</i>	0	37,110	37,110	0
Excess of Revenues Over (Under) Expenditures	0	(37,110)	(35,874)	1,236
Fund Balances (Deficit) at Beginning of Year	150,804	150,804	150,804	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$150,804</u>	<u>\$113,694</u>	<u>\$114,930</u>	<u>\$1,236</u>

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2007

	Balance 01/01/07	Additions	Reductions	Balance 12/31/07
<u>Health District</u>				
Assets:				
Cash and Cash Equivalents	\$343,251	\$1,676,174	\$1,530,201	\$489,224
Intergovernmental Receivable	25,038	25,890	25,038	25,890
<i>Total Assets</i>	<u>\$368,289</u>	<u>\$1,702,064</u>	<u>\$1,555,239</u>	<u>\$515,114</u>
Liabilities:				
Intergovernmental Payable	\$368,289	\$1,702,064	\$1,555,239	\$515,114
<i>Total Liabilities</i>	<u>\$368,289</u>	<u>\$1,702,064</u>	<u>\$1,555,239</u>	<u>\$515,114</u>
<u>ADA Mental Health</u>				
Assets:				
Cash and Cash Equivalents	\$1,592,397	\$14,892,980	\$15,598,698	\$886,679
Intergovernmental Receivable	98,922	101,951	98,922	101,951
<i>Total Assets</i>	<u>\$1,691,319</u>	<u>\$14,994,931</u>	<u>\$15,697,620</u>	<u>\$988,630</u>
Liabilities:				
Intergovernmental Payable	\$1,691,319	\$14,994,931	\$15,697,620	\$988,630
<i>Total Liabilities</i>	<u>\$1,691,319</u>	<u>\$14,994,931</u>	<u>\$15,697,620</u>	<u>\$988,630</u>
<u>Soil Conservation</u>				
Assets:				
Cash and Cash Equivalents	\$23,724	\$189,378	\$184,183	\$28,919
<i>Total Assets</i>	<u>\$23,724</u>	<u>\$189,378</u>	<u>\$184,183</u>	<u>\$28,919</u>
Liabilities:				
Intergovernmental Payable	\$23,724	\$189,378	\$184,183	\$28,919
<i>Total Liabilities</i>	<u>\$23,724</u>	<u>\$189,378</u>	<u>\$184,183</u>	<u>\$28,919</u>
<u>Child Advocacy Center</u>				
Assets:				
Cash and Cash Equivalents	\$31,120	\$21,694	\$46,245	\$6,569
<i>Total Assets</i>	<u>\$31,120</u>	<u>\$21,694</u>	<u>\$46,245</u>	<u>\$6,569</u>
Liabilities:				
Intergovernmental Payable	\$31,120	\$21,694	\$46,245	\$6,569
<i>Total Liabilities</i>	<u>\$31,120</u>	<u>\$21,694</u>	<u>\$46,245</u>	<u>\$6,569</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2007

	Balance 01/01/07	Additions	Reductions	Balance 12/31/07
<u>Help Me Grow</u>				
Assets:				
Cash and Cash Equivalents	\$300	\$447,639	\$447,939	\$0
<i>Total Assets</i>	<u>\$300</u>	<u>\$447,639</u>	<u>\$447,939</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payable	\$300	\$447,639	\$447,939	\$0
<i>Total Liabilities</i>	<u>\$300</u>	<u>\$447,639</u>	<u>\$447,939</u>	<u>\$0</u>
<u>Blue Print Grant</u>				
Assets:				
Cash and Cash Equivalents	\$76,714	\$10,956	\$76,791	\$10,879
<i>Total Assets</i>	<u>\$76,714</u>	<u>\$10,956</u>	<u>\$76,791</u>	<u>\$10,879</u>
Liabilities:				
Intergovernmental Payable	\$76,714	\$10,956	\$76,791	\$10,879
<i>Total Liabilities</i>	<u>\$76,714</u>	<u>\$10,956</u>	<u>\$76,791</u>	<u>\$10,879</u>
<u>Family and Children First Council</u>				
Assets:				
Cash and Cash Equivalents	\$104,297	\$252,715	\$287,231	\$69,781
<i>Total Assets</i>	<u>\$104,297</u>	<u>\$252,715</u>	<u>\$287,231</u>	<u>\$69,781</u>
Liabilities:				
Intergovernmental Payable	\$104,297	\$252,715	\$287,231	\$69,781
<i>Total Liabilities</i>	<u>\$104,297</u>	<u>\$252,715</u>	<u>\$287,231</u>	<u>\$69,781</u>
<u>Undivided Tax Agency</u>				
Assets:				
Cash and Cash Equivalents	\$2,160,301	\$57,923,718	\$57,448,524	\$2,635,495
Property Taxes Receivable	38,672,046	36,353,489	38,672,046	36,353,489
Special Assessments Receivable	1,116,580	1,300,687	1,116,580	1,300,687
Intergovernmental Receivable	3,325,452	2,803,279	3,325,452	2,803,279
<i>Total Assets</i>	<u>\$45,274,379</u>	<u>\$98,381,173</u>	<u>\$100,562,602</u>	<u>\$43,092,950</u>
Liabilities:				
Intergovernmental Payable	\$45,274,379	\$98,381,173	\$100,562,602	\$43,092,950
<i>Total Liabilities</i>	<u>\$45,274,379</u>	<u>\$98,381,173</u>	<u>\$100,562,602</u>	<u>\$43,092,950</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2007

	Balance 01/01/07	Additions	Reductions	Balance 12/31/07
<u>S.E.O. (Southeast Ohio) Correctional Center</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$2,057,118	\$2,057,118	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$2,057,118</u>	<u>\$2,057,118</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payable	\$0	\$2,057,118	\$2,057,118	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$2,057,118</u>	<u>\$2,057,118</u>	<u>\$0</u>
<u>Law Enforcement Agency</u>				
Assets:				
Cash and Cash Equivalents	\$120,342	\$11,180	\$40,568	\$90,954
<i>Total Assets</i>	<u>\$120,342</u>	<u>\$11,180</u>	<u>\$40,568</u>	<u>\$90,954</u>
Liabilities:				
Intergovernmental Payable	\$120,342	\$11,180	\$40,568	\$90,954
<i>Total Liabilities</i>	<u>\$120,342</u>	<u>\$11,180</u>	<u>\$40,568</u>	<u>\$90,954</u>
<u>Athens-Hocking Solid Waste District Agency</u>				
Assets:				
Cash and Cash Equivalents	\$181,100	\$1,886,096	\$1,415,761	\$651,435
<i>Total Assets</i>	<u>\$181,100</u>	<u>\$1,886,096</u>	<u>\$1,415,761</u>	<u>\$651,435</u>
Liabilities:				
Intergovernmental Payable	\$181,100	\$1,886,096	\$1,415,761	\$651,435
<i>Total Liabilities</i>	<u>\$181,100</u>	<u>\$1,886,096</u>	<u>\$1,415,761</u>	<u>\$651,435</u>
<u>Insurance Agency</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$569	\$506	\$63
<i>Total Assets</i>	<u>\$0</u>	<u>\$569</u>	<u>\$506</u>	<u>\$63</u>
Liabilities:				
Deposits Held and Due to Others	\$0	\$569	\$506	\$63
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$569</u>	<u>\$506</u>	<u>\$63</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2007

	Balance 10/26/00	Additions	Reductions	Balance 12/31/07
<u>Payroll Agency</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$20,158,046	\$20,158,046	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$20,158,046</u>	<u>\$20,158,046</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payable	\$0	\$20,158,046	\$20,158,046	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$20,158,046</u>	<u>\$20,158,046</u>	<u>\$0</u>
<u>County Court Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$176,931	\$7,333,076	\$7,129,458	\$380,549
<i>Total Assets</i>	<u>\$176,931</u>	<u>\$7,333,076</u>	<u>\$7,129,458</u>	<u>\$380,549</u>
Liabilities:				
Interfund Payable	\$0	\$603,959	\$603,959	\$0
Intergovernmental Payable	1,361	5,552,678	5,529,753	24,286
Deposits Held and Due to Others	0	4,324	4,324	0
Undistributed Monies	175,570	1,172,115	991,422	356,263
<i>Total Liabilities</i>	<u>\$176,931</u>	<u>\$7,333,076</u>	<u>\$7,129,458</u>	<u>\$380,549</u>
<u>Alimony & Child Support Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$412	\$72,754	\$72,868	\$298
<i>Total Assets</i>	<u>\$412</u>	<u>\$72,754</u>	<u>\$72,868</u>	<u>\$298</u>
Liabilities:				
Intergovernmental Payable	\$412	\$72,754	\$72,868	\$298
<i>Total Liabilities</i>	<u>\$412</u>	<u>\$72,754</u>	<u>\$72,868</u>	<u>\$298</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2007

	Balance 01/01/07	Additions	Reductions	Balance 12/31/07
<u>County Sheriff Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$29,645	\$2,705,188	\$2,679,433	\$55,400
<i>Total Assets</i>	<u>\$29,645</u>	<u>\$2,705,188</u>	<u>\$2,679,433</u>	<u>\$55,400</u>
Liabilities:				
Interfund Payable	\$0	\$77,493	\$77,493	\$0
Intergovernmental Payable	0	291,312	291,312	0
Deposits Held and Due to Others	29,645	2,336,383	2,310,628	55,400
<i>Total Liabilities</i>	<u>\$29,645</u>	<u>\$2,705,188</u>	<u>\$2,679,433</u>	<u>\$55,400</u>
<u>State Fees Agency</u>				
Assets:				
Cash and Cash Equivalents	\$58,302	\$222,345	\$225,877	\$54,770
<i>Total Assets</i>	<u>\$58,302</u>	<u>\$222,345</u>	<u>\$225,877</u>	<u>\$54,770</u>
Liabilities:				
Intergovernmental Payable	\$58,302	\$222,345	\$225,877	\$54,770
<i>Total Liabilities</i>	<u>\$58,302</u>	<u>\$222,345</u>	<u>\$225,877</u>	<u>\$54,770</u>
<u>Regional Planning Commissior</u>				
Assets:				
Cash and Cash Equivalents	\$33,451	\$129,316	\$132,351	\$30,416
<i>Total Assets</i>	<u>\$33,451</u>	<u>\$129,316</u>	<u>\$132,351</u>	<u>\$30,416</u>
Liabilities:				
Intergovernmental Payable	\$33,451	\$129,316	\$132,351	\$30,416
<i>Total Liabilities</i>	<u>\$33,451</u>	<u>\$129,316</u>	<u>\$132,351</u>	<u>\$30,416</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2007

	Balance 01/01/07	Additions	Reductions	Balance 12/31/07
<i>Total All Agency Funds</i>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$4,725,299	\$99,879,924	\$99,650,039	\$4,955,184
Cash and Cash Equivalents in Segregated Accounts	206,988	10,111,018	9,881,759	436,247
Property Taxes Receivable	38,672,046	36,353,489	38,672,046	36,353,489
Special Assessments Receivable	1,116,580	1,300,687	1,116,580	1,300,687
Intergovernmental Receivable	3,449,412	2,931,120	3,449,412	2,931,120
<i>Total Assets</i>	<u>\$48,170,325</u>	<u>\$150,576,238</u>	<u>\$152,769,836</u>	<u>\$45,976,727</u>
<i>Liabilities:</i>				
Interfund Payable	\$0	\$681,452	\$681,452	\$0
Intergovernmental Payable	47,965,110	146,381,395	148,781,504	45,565,001
Deposits Held and Due to Others	29,645	2,341,276	2,315,458	55,463
Undistributed Monies	175,570	1,172,115	991,422	356,263
<i>Total Liabilities</i>	<u>\$48,170,325</u>	<u>\$150,576,238</u>	<u>\$152,769,836</u>	<u>\$45,976,727</u>

Statistical Section



Photos: Jim Downard

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Statistical Section

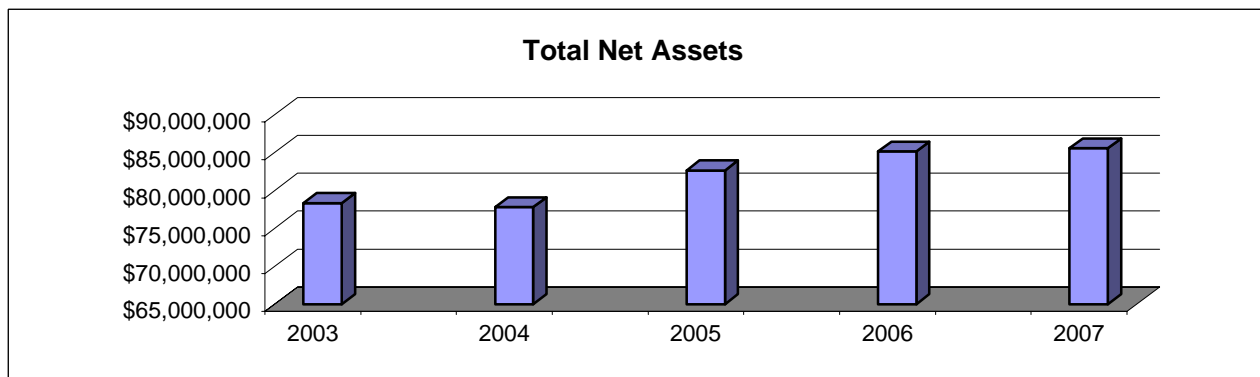
This part of the Athens County Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

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

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; tables presenting government-wide information include information beginning in that year.

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

	2003	2004	2005	2006
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$ 59,486,953	\$ 61,122,798	\$ 63,158,311	\$ 60,649,509
Restricted for:				
Job and Family Services	1,485,012	942,829	835,778	1,196,393
Road and Bridge Services	2,166,009	2,055,656	2,349,245	2,238,164
Children Services	1,768,399	467,373	478,529	2,376,985
Mental Retardation Services	2,346,777	2,450,392	4,041,226	5,056,746
Ambulance Services	1,223,302	1,365,102	1,431,930	1,232,331
Capital Projects	48,317		130,072	2,245,103
Debt Service			914,000	
General Government:				
Legislative and Executive	585,306	668,350	786,322	680,517
Judicial	317,845	298,504	285,047	264,004
Public Safety	1,022,213	1,190,182	873,488	1,178,422
Public Works	242,298	78,165	367,289	107,149
Health	448,740	501,844	558,797	642,111
Human Services	623,173	933,611	733,779	505,906
Consevation and Recreation	1,190	990	990	990
Economic Development and Assistance	1,259,597	1,142,137	1,144,836	947,457
Unrestricted (Deficit)	(1,179,304)	(1,968,131)	(1,975,578)	(371,042)
Total Governmental Activities Net Assets	<u>71,845,827</u>	<u>71,249,802</u>	<u>76,114,061</u>	<u>78,950,745</u>
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	4,577,011	4,581,374	4,502,072	4,301,307
Unrestricted (Deficit)	1,934,151	1,958,309	2,020,101	1,897,433
Total Business-Type Activities Net Assets	<u>6,511,162</u>	<u>6,539,683</u>	<u>6,522,173</u>	<u>6,198,740</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	64,063,964	65,704,172	67,660,383	64,950,816
Restricted	13,538,178	12,095,135	14,931,328	18,672,278
Unrestricted (Deficit)	754,847	(9,822)	44,523	1,526,391
Total Primary Government Net Assets	<u>\$ 78,356,989</u>	<u>\$ 77,789,485</u>	<u>\$ 82,636,234</u>	<u>\$ 85,149,485</u>



2007

\$ 61,691,031

449,612
2,078,111
3,087,035
5,487,011
1,259,398
754,959

687,169
171,521
1,382,141
253,286
713,065
445,621
990
874,797
366,821

79,702,568

4,143,580
1,719,978

5,863,558

65,834,611
17,644,716
2,086,799

\$ 85,566,126

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

	2003	2004	2005	2006
Expenses				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$ 6,832,070	\$ 4,940,844	\$ 5,388,878	\$ 5,543,056
Judicial	2,502,352	2,373,755	2,396,367	2,460,980
Public Safety	3,833,523	4,138,045	4,078,211	4,453,898
Public Works	4,623,659	5,976,002	4,769,293	7,197,318
Health	2,121,326	2,243,254	2,440,297	2,397,445
Human Services	26,114,837	25,795,197	29,393,680	27,912,278
Conservation and Recreation	10,627	14,012	16,712	20,237
Economic Development and Assistance	20,873	21,352	34,636	213,883
Interest and Fiscal Charges	190,929	176,390	194,158	177,726
<i>Total Governmental Activities Expenses</i>	<u>46,250,196</u>	<u>45,678,851</u>	<u>48,712,232</u>	<u>50,376,821</u>
Business-Type Activities:				
Plains Sewer	343,453	282,308	293,350	394,998
Plains Water	525,089	521,846	562,006	631,246
Buchtel Sewer	204,040	202,133	215,254	211,952
Buchtel Water	90,959	116,330	106,472	104,303
Rural Solid Waste		4,884	38,356	15,168
<i>Total Business-Type Activities Expenses</i>	<u>1,163,541</u>	<u>1,127,501</u>	<u>1,215,438</u>	<u>1,357,667</u>
<i>Total Primary Government Expenses</i>	47,413,737	46,806,352	49,927,670	51,734,488
Program Revenues				
Governmental Activities:				
Charges for Services				
<i>General Government:</i>				
Legislative and Executive	1,774,297	1,764,405	2,006,968	2,344,739
Judicial	671,715	602,950	646,084	698,585
Public Safety	66,178	77,511	147,229	110,973
Public Works	887,205	623,319	59,060	60,937
Health	127,330	89,745	119,088	116,848
Human Services	967,489	1,383,252	1,168,019	1,639,925
Operating Grants and Contributions				
<i>General Government:</i>				
Legislative and Executive	12,360	67,267	34,414	22,853
Judicial	267,401	66,359	78,411	37,720
Public Safety	189,410	466,243	416,956	401,872
Public Works	3,368,198	3,642,896	4,668,019	4,953,375
Health	306,710	313,420	205,763	223,240
Human Services	16,751,557	14,112,543	20,922,923	20,295,045
Conservation and Recreation				
Economic Development and Assistance				
Capital Grants and Contributions				
<i>General Government:</i>				
Legislative and Executive			638,468	
Public Works	1,273,049	1,315,038	1,371,337	360,000
Health			96,225	
Human Services	131,154		32,789	
<i>Total Governmental Activities Program Revenues</i>	<u>26,794,053</u>	<u>24,524,948</u>	<u>32,611,753</u>	<u>31,266,112</u>

2007

\$ 6,083,055
2,547,729
4,383,878
7,797,780
2,110,528
30,881,377
16,491
263,447
161,501

54,245,786

388,922
894,711
214,681
95,700

1,594,014

55,839,800

2,378,552
710,982
158,454
51,151
170,187
1,284,239

-
39,712
273,519
5,639,339
233,678
20,617,462
2,500
212,859

716,149

32,488,783

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

	2003	2004	2005	2006
Business-Type Activities:				
Charges for Services				
Plains Sewer	599,958	319,339	354,023	289,803
Plains Water	515,569	466,502	522,000	488,880
Buchtel Sewer	151,424	138,473	153,276	141,228
Buchtel Water	154,978	129,611	127,414	150,390
Capital Grants and Contributions				
Plains Sewer	18,000		6,250	
<i>Total Business-Type Activities Program Revenues</i>	<u>1,439,929</u>	<u>1,053,925</u>	<u>1,162,963</u>	<u>1,070,301</u>
<i>Total Primary Government Program Revenues</i>	28,233,982	25,578,873	33,774,716	32,336,413
Net (Expense) Revenue				
Governmental Activities	(19,456,143)	(21,153,903)	(16,100,479)	(19,110,709)
Business-Type Activities	276,388	(73,576)	(52,475)	(287,366)
<i>Total Primary Government Net (Expense) Revenue</i>	<u>\$ (19,179,755)</u>	<u>\$ (21,227,479)</u>	<u>\$ (16,152,954)</u>	<u>\$ (19,398,075)</u>
General Revenues and Other Change in Net Assets				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	1,531,214	1,599,897	1,576,711	1,707,035
Children Services	1,959,038	2,056,841	2,105,790	3,285,661
MR/DD	3,229,990	3,385,413	3,366,791	4,159,084
Ambulance Service	1,427,541	1,496,469	1,460,817	1,492,876
Other Purposes	585,445	605,568	590,976	610,579
Sales Tax Levied for:				
General Fund	4,323,504	4,521,037	4,647,237	4,796,329
911 Emergency Communications	1,080,412	1,130,197	1,161,202	1,198,886
Grants and Entitlements not restricted to Specific Programs	1,622,459	1,635,698	1,770,037	1,805,094
Investment Earnings	402,570	277,099	627,608	1,297,166
Gain on Sale of Capital Assets				1,459,563
Miscellaneous	3,792,705	3,281,439	2,160,683	1,494,405
Transfers			(3,529)	
<i>Total Governmental Activities</i>	<u>19,954,878</u>	<u>19,989,658</u>	<u>19,464,323</u>	<u>23,306,678</u>
Business-Type Activities:				
Investment Earnings	398	254	369	421
Miscellaneous	44,948	26,675	22,078	19,035
Transfers			3,529	
<i>Total Business-Type Activities</i>	<u>45,346</u>	<u>26,929</u>	<u>25,976</u>	<u>19,456</u>
<i>Total Primary Government</i>	<u>20,000,224</u>	<u>20,016,587</u>	<u>19,490,299</u>	<u>23,326,134</u>
Change in Net Assets				
Governmental Activities	498,735	(1,164,245)	3,363,844	4,195,969
Business-Type Activities	321,734	(46,647)	(26,499)	(267,910)
<i>Total Primary Government Change in Net Assets</i>	<u>\$ 820,469</u>	<u>\$ (1,210,892)</u>	<u>\$ 3,337,345</u>	<u>\$ 3,928,059</u>

2007

359,179
597,114
153,186
130,488

1,239,967

33,728,750

(21,757,003)

(354,047)

\$ (22,111,050)

1,726,933
3,365,553
4,251,531
1,522,723
615,325

5,000,554
1,249,743
1,739,663
1,607,194
60,737
1,368,870

22,508,826

388
18,477

18,865

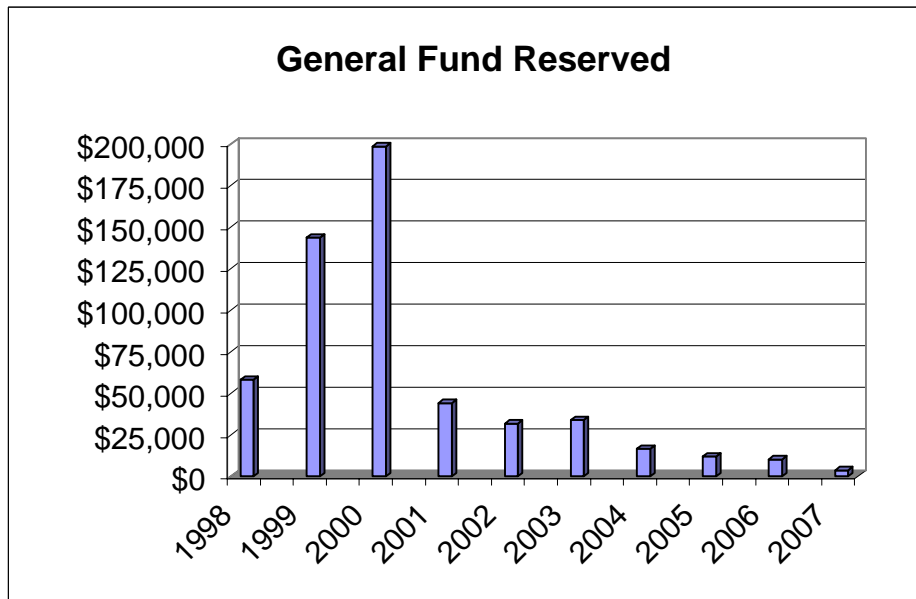
22,527,691

751,823
(335,182)

\$ 416,641

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

	1998	1999	2000	2001
General Fund				
Reserved	\$58,335	\$143,581	\$198,561	\$44,174
Unreserved	1,942,149	2,291,403	2,744,722	2,362,735
<i>Total General Fund</i>	<u>2,000,484</u>	<u>2,434,984</u>	<u>2,943,283</u>	<u>2,406,909</u>
All Other Governmental Funds				
Reserved	777,362	1,126,442	1,165,869	1,175,894
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	5,810,001	6,127,359	8,153,029	10,976,517
Debt Service Funds	94,820	88,242	32,282	31,259
Capital Projects Funds	617,601	31,306	(360,776)	(295,202)
<i>Total All Other Governmental Funds</i>	<u>7,299,784</u>	<u>7,373,349</u>	<u>8,990,404</u>	<u>11,888,468</u>
<i>Total Governmental Funds</i>	<u>\$9,300,268</u>	<u>\$9,808,333</u>	<u>\$11,933,687</u>	<u>\$14,295,377</u>



2002	2003	2004	2005	2006	2007
\$31,885	\$34,084	\$16,713	\$12,101	\$10,270	\$3,773
2,034,753	2,174,591	2,058,002	2,154,967	2,687,017	3,507,142
2,066,638	2,208,675	2,074,715	2,167,068	2,697,287	3,510,915
1,320,326	1,109,709	853,100	745,044	880,531	741,462
11,780,890	11,274,649	9,637,923	11,202,773	14,058,916	15,441,507
17,569	17,688	7,160	8,255	7,224	7,249
(310,674)	(3,248)	(796,909)	129,838	2,243,752	731,174
12,808,111	12,398,798	9,701,274	12,085,910	17,190,423	16,921,392
<u>\$14,874,749</u>	<u>\$14,607,473</u>	<u>\$11,775,989</u>	<u>\$14,252,978</u>	<u>\$19,887,710</u>	<u>\$20,432,307</u>

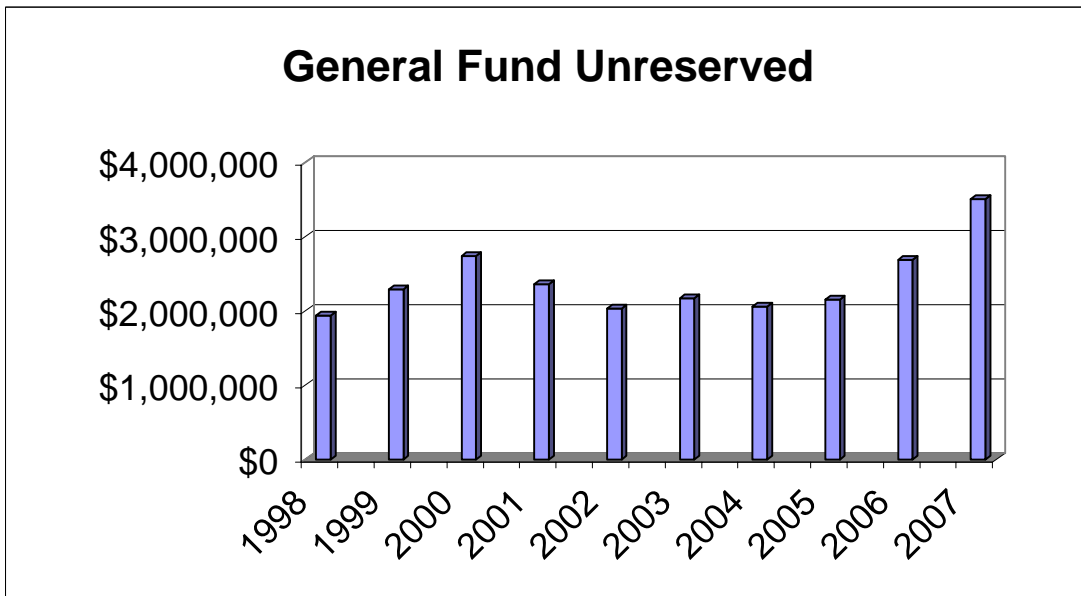


Table 4
Athens County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	1998	1999	2000	2001
Revenues				
Property Taxes	\$6,827,750	\$7,035,251	\$7,271,779	\$7,279,051
Sales Tax	4,487,931	4,739,315	4,924,923	5,015,813
Intergovernmental	18,407,730	23,104,897	28,764,695	31,983,428
Charges for Services	2,285,812	2,224,117	2,396,329	2,820,674
Licenses and Permits	86,887	92,301	96,511	92,632
Fines and Forfeitures	184,668	179,228	200,020	200,175
Interest	965,991	962,129	1,348,770	1,293,799
Other Revenues	2,623,622	3,054,077	3,963,623	3,277,222
<i>Total Revenues</i>	<u>35,870,391</u>	<u>41,391,315</u>	<u>48,966,650</u>	<u>51,962,794</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	3,803,959	3,979,551	4,603,478	4,601,822
Judicial	1,655,182	1,945,204	1,881,072	2,321,893
Public Safety	2,903,743	3,093,926	3,476,033	3,209,456
Public Works	3,675,242	4,792,457	3,935,444	4,315,243
Health	1,862,685	2,073,007	2,205,488	2,103,451
Human Services	18,771,471	21,317,853	28,701,831	29,986,100
Conservation and Recreation	11,472	9,486	7,027	11,437
Economic Development and Assistance	249,150	435,044	43,139	147,831
Capital Outlay	1,759,836	2,626,570	2,025,158	2,207,760
<i>Debt Service:</i>				
Principal Retirement	211,257	381,495	404,900	444,513
Interest and Fiscal Charges	234,530	287,652	270,183	253,604
<i>Total Expenditures</i>	<u>35,138,527</u>	<u>40,942,245</u>	<u>47,553,753</u>	<u>49,603,110</u>
Excess of Revenues Over (Under) Expenditures	<u>731,864</u>	<u>449,070</u>	<u>1,412,897</u>	<u>2,359,684</u>
<u>Other Financing Sources (Uses):</u>				
Sale of Capital Assets	275	17,600	415,806	1
Proceeds of Bonds	4,175,000			
Proceeds of Capital Leases	4,110		270,735	85,188
Proceeds of Loans	184,386			
Proceeds from Issuance of Notes				
Proceeds from Premium on Notes				
Payments to Escrow Agent	(3,650,000)			
Transfers - In	2,229,237	1,283,466	2,146,062	1,707,535
Transfers - Out	(2,229,674)	(1,280,394)	(2,146,062)	(1,761,191)
<i>Total Other Sources (Uses)</i>	<u>713,334</u>	<u>20,672</u>	<u>686,541</u>	<u>31,533</u>
<i>Net Change in Fund Balances</i>	<u>\$1,445,198</u>	<u>\$469,742</u>	<u>\$2,099,438</u>	<u>\$2,391,217</u>
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	1.34%	1.75%	1.48%	1.47%

2002	2003	2004	2005	2006	2007
\$7,802,773	\$8,635,631	\$8,891,896	\$8,971,221	\$11,306,421	\$11,443,813
5,233,606	5,403,916	5,651,234	5,808,439	5,995,215	6,250,297
25,415,058	24,576,545	22,015,512	30,529,026	28,406,355	29,615,981
3,369,514	3,362,666	3,601,155	3,801,085	4,612,767	4,398,162
92,736	121,127	79,326	111,703	108,142	134,631
194,127	172,493	156,024	227,476	255,263	220,772
682,994	397,747	274,390	621,232	1,286,644	1,595,741
3,652,208	3,792,705	3,251,579	2,188,579	1,494,386	1,353,714
<u>46,443,016</u>	<u>46,462,830</u>	<u>43,921,116</u>	<u>52,258,761</u>	<u>53,465,193</u>	<u>55,013,111</u>
4,192,071	4,460,906	4,776,331	5,571,186	5,458,138	5,904,754
2,553,518	2,479,565	2,420,386	2,399,131	2,498,177	2,517,781
3,482,027	3,854,587	4,128,560	4,806,045	4,326,953	4,391,006
4,777,890	5,587,632	5,335,375	4,994,639	5,680,193	5,876,923
2,204,635	2,325,478	2,324,820	2,263,266	2,567,125	2,235,215
25,843,250	26,477,643	25,538,505	28,771,969	27,867,281	30,243,273
28,745	4,950	8,382	7,751	12,384	7,783
20,295	20,873	21,352	34,636	213,883	263,447
1,912,547	973,119	1,480,035	896,122	823,174	2,639,293
462,532	451,665	407,607	462,556	471,985	572,853
222,966	213,491	177,422	192,053	179,567	166,391
<u>45,700,476</u>	<u>46,849,909</u>	<u>46,618,775</u>	<u>50,399,354</u>	<u>50,098,860</u>	<u>54,818,719</u>
<u>742,540</u>	<u>(387,079)</u>	<u>(2,697,659)</u>	<u>1,859,407</u>	<u>3,366,333</u>	<u>194,392</u>
220	10,350		2,830	2,301,400	133,470
	108,825		143,896		216,735
			914,000		
			12,529		
133,734	1,656,089	1,588,095	1,184,866	1,650,378	1,649,438
<u>(1,441,985)</u>	<u>(1,656,089)</u>	<u>(1,588,095)</u>	<u>(1,188,395)</u>	<u>(1,650,378)</u>	<u>(1,649,438)</u>
<u>(1,308,031)</u>	<u>119,175</u>	<u>-</u>	<u>1,069,726</u>	<u>2,301,400</u>	<u>350,205</u>
<u>(\$565,491)</u>	<u>(\$267,904)</u>	<u>(\$2,697,659)</u>	<u>\$2,929,133</u>	<u>\$5,667,733</u>	<u>\$544,597</u>
1.57%	1.62%	1.38%	1.45%	1.38%	1.47%

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

Collection Year	Real Estate		Estimated Actual Value	Tangible Personal Property Public Utility		Tangible Personal Property General Business		Total		Ratio of Total Assessed Value To Total Estimated Actual Value	Weighted Average Tax Rate
	Assessed Value			Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
	Residential/ Agricultural	Commercial/ Industrial/PU									
1998	\$322,075,950	\$100,046,760	\$1,206,004,582	\$73,973,370	\$211,341,918	\$35,677,360	\$142,709,440	\$531,773,440	\$1,560,055,940	34.09%	\$16.08
1999	327,316,710	103,727,850	1,231,494,308	75,778,270	216,498,517	41,635,353	166,541,412	548,458,183	1,614,534,237	33.97%	\$16.11
2000	373,008,420	114,788,020	1,393,634,429	70,771,970	202,195,518	44,723,083	178,892,332	603,291,493	1,774,722,279	33.99%	\$15.17
2001	384,695,650	117,431,070	1,434,576,039	72,283,770	206,514,731	43,062,728	172,250,912	617,473,218	1,813,341,682	34.05%	\$15.92
2002	396,077,970	117,918,600	1,468,488,200	63,914,130	182,602,669	39,615,549	158,462,196	617,526,249	1,809,553,065	34.13%	\$16.50
2003	484,129,880	134,890,430	1,768,541,026	70,359,890	201,018,206	38,469,814	153,879,256	727,850,014	2,123,438,488	34.28%	\$15.63
2004	490,140,110	139,522,910	1,798,947,248	74,753,240	213,570,007	37,799,952	151,199,808	742,216,212	2,163,717,063	34.30%	\$15.60
2005	496,815,920	137,569,360	1,812,438,745	80,860,340	231,017,991	36,745,484	146,981,936	751,991,104	2,190,438,672	34.33%	\$15.60
2006	549,868,030	151,550,010	2,003,951,340	84,509,640	241,444,041	25,437,112	101,748,448	811,364,792	2,347,143,829	34.57%	\$17.60
2007	559,722,860	149,288,760	2,025,646,198	81,987,560	234,238,459	16,958,075	67,832,300	807,957,255	2,327,716,957	34.71%	\$17.40

SOURCE: ATHENS COUNTY AUDITOR

Table 6 - A
Athens County, Ohio
Property Tax Rates of Overlapping Governments
(Per \$1,000 of assessed value)
Last Ten Years

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<u>TOWNSHIPS</u>										
ATHENS	8.20	8.20	8.20	8.20	8.20	8.20	8.20	6.70	6.70	6.70
ALEXANDER	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00
AMES	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
BERN	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
CANAAN	6.60	6.60	6.60	6.60	6.60	6.60	6.60	7.60	7.60	7.60
CARTHAGE	5.20	5.20	4.80	5.70	5.70	5.70	5.70	5.70	5.70	5.70
DOVER	8.70	8.70	8.70	8.70	8.70	11.20	11.20	11.20	11.20	8.70
LEE	4.30	4.30	4.80	4.80	4.80	5.30	5.30	5.30	5.30	6.30
LODI	8.30	8.80	8.80	8.80	8.80	9.30	9.30	9.30	9.30	9.30
ROME	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70
TROY	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
TRIMBLE	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
WATERLOO	10.80	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
YORK	8.10	8.10	8.10	8.10	9.10	9.10	9.10	9.10	9.10	9.10
<u>SCHOOL DISTRICTS</u>										
ALEX. LOCAL	33.70	33.70	33.70	38.76	38.76	38.76	38.76	38.76	38.76	38.76
TRIMBLE LOCAL	30.90	30.90	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92
WARREN LOCAL	37.10	36.10	36.10	35.70	35.30	35.45	35.50	35.40	34.60	34.60
ATHENS CITY	60.40	59.70	64.60	64.60	64.60	64.60	64.60	69.78	69.49	69.52
FED. HOCKING	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	30.30
NEL.-YORK CITY	32.20	32.20	32.20	32.20	32.20	32.20	32.20	34.40	34.44	34.44
<u>JOINT VOCATIONAL SCHOOLS</u>										
TRI-COUNTY	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
WASHINGTON CO.	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<u>CITIES</u>										
ATHENS	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
NELSONVILLE	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
<u>VILLAGES</u>										
ALBANY	6.50	7.50	7.50	7.50	7.50	8.00	8.00	8.00	8.50	8.50
AMESVILLE	14.50	16.50	16.50	16.50	16.50	18.50	18.50	18.50	18.50	22.50
CHAUNCEY	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	2.90	7.90
COOLVILLE	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
GLOUSTER	10.20	10.20	10.20	10.20	13.20	13.20	13.20	13.20	13.20	13.20
JACKSONVILLE	8.50	14.50	14.50	14.50	14.50	19.50	19.50	16.30	19.50	19.50
TRIMBLE	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	16.10
BUCHTEL	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
<u>SPECIAL DISTRICTS</u>										
PLAINS FIRE	12.70	12.70	12.20	12.20	12.20	12.20	12.20	10.20	10.20	10.20

SOURCE: ATHENS COUNTY AUDITOR

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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										
1995, 2000, 2005 T.B. Hospital - 5 Years										
Residential/Agricultural Real	0.25	0.25	0.23	0.23	0.23	0.19	0.19	0.19	0.17	0.17
Commercial/Industrial and P.U. Real	0.27	0.27	0.25	0.25	0.25	0.22	0.22	0.23	0.21	0.22
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1992, 1997, 2002 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.50	0.50	0.45	0.45	0.44	0.62	0.62	0.62	0.57	0.57
Commercial/Industrial and P.U. Real	0.50	0.50	0.47	0.47	0.47	0.67	0.68	0.38	0.64	0.65
General Business and P.U. Personal	0.50	0.50	0.50	0.50	0.50	0.75	0.75	0.75	0.75	0.75
1987, 1997, 2005 Children Services - 10 Years										
Residential/Agricultural Real	1.50	1.50	1.34	1.34	1.34	1.11	1.11	1.11	2.74	2.74
Commercial/Industrial and P.U. Real	1.50	1.50	1.40	1.40	1.41	1.27	1.27	1.28	2.81	2.87
General Business and P.U. Personal	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	3.00	3.00
1991, 2000 Children Services - 10 Years										
Residential/Agricultural Real	1.55	1.55	1.39	2.00	1.99	1.66	1.66	1.66	1.51	1.51
Commercial/Industrial and P.U. Real	1.70	1.70	1.58	2.00	2.00	1.81	1.80	1.82	1.70	1.74
General Business and P.U. Personal	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1977 MR/DD (Beacon) - Continuing										
Residential/Agricultural Real	0.32	0.32	0.29	0.29	0.29	0.29	0.24	0.24		
Commercial/Industrial and P.U. Real	0.42	0.42	0.40	0.40	0.40	0.36	0.36	0.36		
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
1994, 2001 MR/DD (Beacon) - 10 Years										
Residential/Agricultural Real	1.52	1.52	1.36	1.36	1.36	1.49	1.50	1.49	1.36	1.36
Commercial/Industrial and P.U. Real	1.58	1.58	1.48	1.48	1.48	1.63	1.62	1.64	1.53	1.56
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
1994, 2005 MR/DD (Beacon) - Continuing										
Residential/Agricultural Real	1.56	1.56	1.40	1.40	1.39	1.16	1.16	1.16	2.61	2.60
Commercial/Industrial and P.U. Real	1.63	1.63	1.52	1.52	1.53	1.38	1.38	1.89	2.67	2.72
General Business and P.U. Personal	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	2.85	2.85
1984, 2001 MR/DD (Beacon) - Continuing										
Residential/Agricultural Real	1.03	1.03	0.92	0.92	1.80	1.49	1.49	1.50	1.37	1.37
Commercial/Industrial and P.U. Real	1.02	1.02	0.95	0.95	1.80	1.63	1.63	1.64	1.53	1.56
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
1994, 1999 EMS - 10 Years										
Residential/Agricultural Real	0.42	0.42	0.45	0.45	0.45	0.37	0.37	0.37	0.34	0.34
Commercial/Industrial and P.U. Real	0.44	0.44	0.47	0.47	0.47	0.42	0.42	0.43	0.40	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
1995, 2000, 2005 EMS - 5 Years										
Residential/Agricultural Real	0.85	0.85	0.76	1.00	1.00	0.83	0.83	0.83	0.76	0.76
Commercial/Industrial and P.U. Real	0.88	0.88	0.82	1.00	1.00	0.90	0.90	0.91	0.85	0.87
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
1992, 1997, 2002 EMS - 5 Years										
Residential/Agricultural Real	1.00	1.00	0.89	0.89	0.89	0.83	0.83	0.83	0.76	0.76
Commercial/Industrial and P.U. Real	1.00	1.00	0.93	0.93	0.94	0.90	0.90	0.91	0.85	0.87
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Voted Millage - by levy										
1986, 1997 Health - 10 Years										
Residential/Agricultural Real	0.30	0.30	0.27	0.27	0.27	0.22	0.22	0.22	0.20	0.20
Commercial/Industrial and P.U. Real	0.30	0.30	0.28	0.28	0.28	0.25	0.25	0.26	0.24	0.24
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1994, 1999 Health - 10 Years										
Residential/Agricultural Real	0.25	0.25	0.27	0.27	0.27	0.22	0.22	0.22	0.20	0.20
Commercial/Industrial and P.U. Real	0.26	0.26	0.28	0.28	0.28	0.25	0.25	0.26	0.24	0.24
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1990, 2000 Health - 10 Years										
Residential/Agricultural Real	0.26	0.26	0.23	0.40	0.40	0.33	0.33	0.33	0.30	0.30
Commercial/Industrial and P.U. Real	0.28	0.28	0.26	0.40	0.40	0.36	0.36	0.36	0.34	0.35
General Business and P.U. Personal	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
1992, 2002 317 Board - 10 Years										
Residential/Agricultural Real	0.74	0.74	0.70	0.69	0.65	0.91	0.90	0.85	0.81	0.80
Commercial/Industrial and P.U. Real	0.85	0.85	0.81	0.81	0.80	0.94	0.94	0.91	0.87	0.88
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
1988, 1998 317 Board - 10 Years										
Residential/Agricultural Real	0.94	0.94	0.89	0.88	0.82	0.75	0.74	0.70	0.67	0.66
Commercial/Industrial and P.U. Real	0.98	0.98	0.94	0.94	0.92	0.86	0.86	0.84	0.80	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
Total Voted Millage - By Type of Property										
Residential/Agricultural Real	12.99	12.99	11.84	12.84	13.59	12.47	12.41	12.32	14.38	14.35
Commercial/Industrial and P.U. Real	13.61	13.61	12.84	13.58	14.43	13.85	13.84	14.09	15.68	16.01
General Business and P.U. Personal	16.25	16.25	16.25	16.25	16.25	16.50	16.50	16.50	18.00	18.00
Total Millage - By Type of Property										
Residential/Agricultural Real	15.29	15.29	14.14	15.14	15.89	14.77	14.71	14.62	16.68	16.65
Commercial/Industrial and P.U. Real	15.91	15.91	15.14	15.88	16.73	16.15	16.14	16.39	17.98	18.31
General Business and P.U. Personal	18.55	18.55	18.55	18.55	18.55	18.80	18.80	18.80	20.30	20.30

Table 7 A
Athens County, Ohio
Principal Taxpayers
Real Estate Tax
January 1, 2006 and January 1, 1997

		January 1, 2006	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Value</u>	<u>Percent of Real Property Assessed Value</u>
OHIO UNIVERSITY (ATHENS MALL)	RETAIL SHOPPING	\$7,514,590	1.06%
AAC ATHENS LLC	APARTMENTS	4,560,250	0.64%
SHELTERING ARMS HOSPITAL	CLINIC	3,592,700	0.51%
SCOTT RML CO. (McBEE SYSTEMS, INC.)	PRINTING & BINDING	2,153,930	0.30%
INN-OHIO OF ATHENS INC.	MOTEL	2,048,820	0.29%
MCCDADY PROPERTIES LTD	APARTMENTS	1,932,530	0.27%
ATHENS CITY	PARKING GARAGE, ETC.	1,850,290	0.26%
TS TECH NORTH AMERICA INC.	CAR SEAT COVERS	1,674,170	0.24%
SOUTHEAST DEVELOPMENT CO 2	APARTMENTS	1,523,970	0.22%
CONTINENTAL 72 FUND LLC	RETAIL SHOPPING	1,514,120	0.21%
TOTAL TOP TEN		28,365,370	4.00%
TOTAL ALL OTHERS		680,646,250	96.00%
TOTAL ASSESSED VALUE		\$709,011,620	100.00%
		January 1, 1997	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Value</u>	<u>Percent of Real Property Assessed Value</u>
LAKEVIEW APARTMENTS	APARTMENTS	\$4,562,860	1.08%
UNIVERSITY MALL ASSOCIATES	RETAIL SHOPPING	4,444,800	1.05%
OHIO UNIVERSITY (ATHENS MALL)	RETAIL SHOPPING	4,108,050	0.97%
SCOTT RML CO. (McBEE SYSTEMS, INC.)	PRINTING & BINDING	1,935,390	0.46%
INN-OHIO OF ATHENS INC.	MOTEL	1,725,710	0.41%
ATHENS CITY	PARKING GARAGE	1,402,440	0.33%
BROMLEY ATHENS LLC LTD.	APARTMENTS	1,383,860	0.33%
OHIO UNIVERSITY (KROGER)	GROCERY STORE	1,317,640	0.31%
SOUTHEAST DEVELOPMENT CO. (CARRIAGE HILL)	APARTMENTS	1,225,530	0.29%
HICKORY CREEK OF ATHENS, INC.	NURSING HOME	1,194,960	0.28%
TOTAL TOP TEN		23,301,240	5.51%
TOTAL ALL OTHERS		398,501,680	94.49%
TOTAL ASSESSED VALUE		\$421,802,920	100.00%

Real property taxes paid in 2007 are based on January 1, 2006 values.
Real property taxes paid in 1998 are based on January 1, 1997 values.

Source: Athens County Auditor

Table 7 B
Athens County, Ohio
Principal Taxpayers
Tangible Personal Property Tax
December 31, 2006 and December 31, 1997

		December 31, 2006	
		Assessed Value	Percent of Tangible Personal Property Assessed Value
<u>Name of Taxpayer</u>	<u>Nature of Business</u>		
WALMART STORES	RETAIL SHOPPING	\$3,198,520	18.86%
DON WOODS AUTOMOTIVE	AUTO DEALERSHIP	1,268,430	7.48%
TAYLOR MOTORS/TAYLOR HONDA	AUTO DEALERSHIP	965,770	5.69%
ROCKY SHOES & BOOTS CO.	SHOES, WORK BOOTS	888,840	5.24%
MCBEE SYSTEMS INC	PRINTING & BINDING	768,610	4.53%
KROGER COMPANY	GROCERY STORES	656,190	3.87%
ED MAP INC	BOOK SALES	582,700	3.44%
BUCKINGHAM COAL COMPANY	COAL MINING	558,920	3.30%
UNIVERSITY CINEMA OF ATHENS LLC	MOVIE THEATER	543,820	3.21%
DIAGNOSTIC HYBRIDS INC	MEDICAL TESTING	476,060	2.81%
TOTAL TOP TEN		9,907,860	58.43%
TOTAL ALL OTHERS		7,050,215	41.57%
TOTAL ASSESSED VALUE		<u>\$16,958,075</u>	<u>100.00%</u>
		December 31, 1997	
		Assessed Value	Percent of Tangible Personal Property Assessed Value
<u>Name of Taxpayer</u>	<u>Nature of Business</u>		
ROCKY SHOES & BOOTS CO.	SHOES, WORK BOOTS	\$8,970,870	25.14%
KOKOSING CONSTRUCTION COMPANY	CONSTRUCTION	\$1,378,200	3.86%
TS TRIM INDUSTRIES, INC	CAR SEAT COVERS	1,275,510	3.58%
DON WOODS BUICK INC.	AUTO DEALERSHIP	1,125,830	3.16%
McBEE SYSTEMS, INC.	PRINTING & BINDING	970,300	2.72%
KROGER COMPANY	GROCERY STORES	914,960	2.57%
K-MART CORP	RETAIL SHOPPING	461,900	1.30%
ATHENS MOLD & MACHINE INC.	MACHINE SHOP	453,950	1.27%
BIG BEAR	GROCERY STORES	432,910	1.21%
ZAYRE NEW ENGLAND CORPORATION	RETAIL SHOPPING	411,700	1.15%
TOTAL TOP TEN		16,396,130	45.96%
TOTAL ALL OTHERS		19,281,230	54.04%
TOTAL ASSESSED VALUE		<u>\$35,677,360</u>	<u>100.00%</u>

General business tangible personal property tax paid in 2007 is based on values listed on December 31, 2006.
 General business tangible personal property tax paid in 1998 is based on values listed on December 31, 1997.

Source: Athens County Auditor

Table 7 C
Athens County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
December 31, 2006 and December 31, 1997

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2006	
		<u>Assessed Value</u>	Percent of <u>Public Utility Assessed Value</u>
COLUMBUS SOUTHERN POWER CO.	ELECTRIC	\$32,485,630	39.62%
TEXAS EASTERN TRANSMISSION	NATURAL GAS	23,207,050	28.31%
TENNESSEE GAS PIPELINE	NATURAL GAS	9,230,120	11.26%
VERIZON NORTH INC.	COMMUNICATIONS	4,394,100	5.36%
VOICESTREAM COLUMBUS INC.	COMMUNICATIONS	3,060,330	3.73%
COLUMBIA GAS TRANS. CORP.	NATURAL GAS	2,057,150	2.51%
COLUMBIA GAS OF OHIO, INC.	NATURAL GAS	1,803,100	2.20%
NORFOLK SOUTHERN	TRANSPORTATION	801,080	0.98%
BUCKEYE RURAL ELECTRIC	ELECTRIC	616,480	0.75%
ALLTELL COMMUNICATIONS OF OHIO	COMMUNICATIONS	536,630	0.65%
TOTAL TOP TEN		78,191,670	95.37%
TOTAL ALL OTHERS		3,795,890	4.63%
TOTAL ASSESSED VALUE		<u>\$81,987,560</u>	<u>100.00%</u>

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 1997	
		<u>Assessed Value</u>	Percent of <u>Public Utility Assessed Value</u>
COLUMBUS SOUTHERN POWER CO.	ELECTRIC	\$30,623,680	41.22%
TEXAS EASTERN TRANSMISSION	NATURAL GAS	15,248,710	20.53%
GTE NORTH INC.	COMMUNICATIONS	10,733,140	14.45%
COLUMBIA GAS OF OHIO, INC.	NATURAL GAS	6,610,450	8.90%
TENNESSEE GAS PIPELINE	NATURAL GAS	3,513,490	4.73%
COLUMBIA GAS TRANS. CORP.	NATURAL GAS	1,821,740	2.45%
OHIO TELEPHONE & TELEGRAPH	COMMUNICATIONS	1,487,410	2.00%
CONSOLIDATED RAIL CORP.	TRANSPORTATION	1,350,920	1.82%
OHIO BELL TELEPHONE CO.	COMMUNICATIONS	1,134,950	1.53%
WESTERN RESERVE TELEPHONE	COMMUNICATIONS	978,370	1.32%
TOTAL TOP TEN		73,502,860	98.95%
TOTAL ALL OTHERS		790,300	1.05%
TOTAL ASSESSED VALUE		<u>\$74,293,160</u>	<u>100.00%</u>

Public utility tangible personal property tax paid in 2007 is based on values listed on December 31, 2006.
Public utility tangible personal property tax paid in 1998 is based on values listed on December 31, 1996.

Source: Athens County Auditor

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

<u>Collection Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Collection To Current Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Percent of Outstanding Delinquent Taxes To Current Tax Levy</u>
1998	\$27,131,646	\$25,841,520	95.24%	\$1,352,681	\$27,194,201	100.23%	\$1,891,313	6.97%
1999	27,938,530	26,643,967	95.37%	1,213,294	27,857,261	99.71%	1,811,113	6.48%
2000	30,659,605	29,278,510	95.50%	1,194,159	30,472,669	99.39%	1,845,588	6.02%
2001	32,474,754	30,855,960	95.02%	1,115,775	31,971,735	98.45%	2,006,971	6.18%
2002	33,225,814	31,487,984	94.77%	1,537,932	33,025,916	99.40%	2,481,923	7.47%
2003	37,672,700	35,919,317	95.35%	1,586,594	37,505,911	99.56%	2,765,109	7.34%
2004	38,717,471	36,830,128	95.13%	1,767,959	38,598,087	99.69%	3,248,693	8.39%
2005	41,628,056	39,721,196	95.42%	1,389,631	41,110,827	98.76%	3,267,185	7.85%
2006	46,193,254	43,446,399	94.05%	2,076,180	45,522,579	98.55%	4,153,093	8.99%
2007	46,866,406	44,370,240	94.67%	2,520,786	46,891,026	100.05%	4,621,440	9.86%

Source: Athens County Auditor

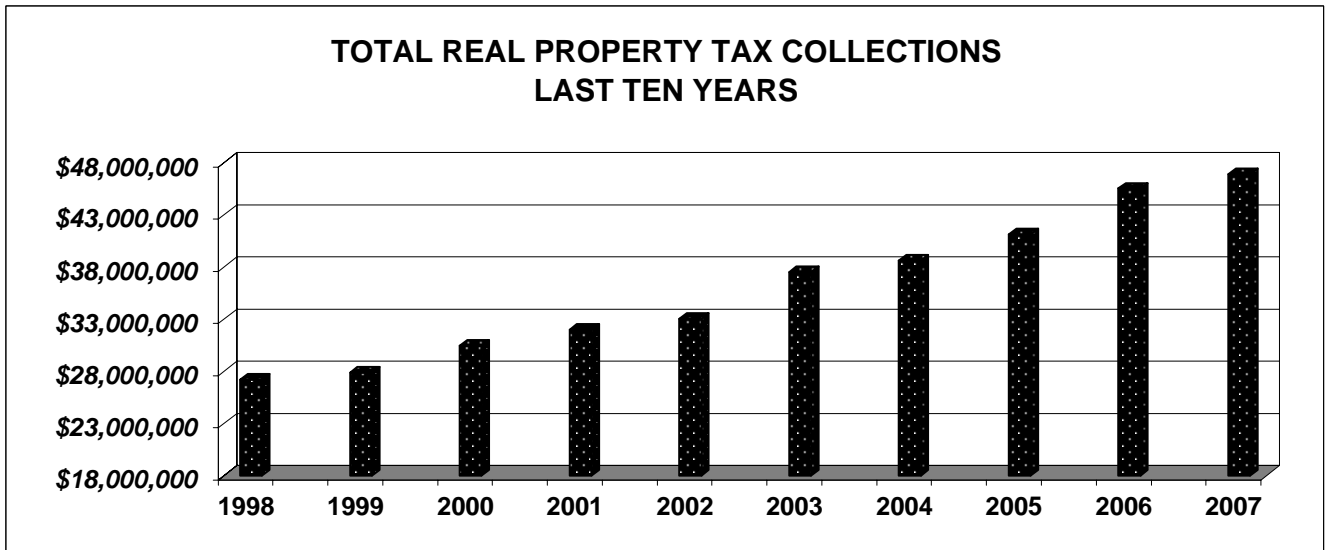


Table 9
Athens County, Ohio
Ratio of Outstanding Debt By Type
Last Ten Years

Year	Governmental Activities				Business-Type Activities				Total Primary Government	Percentage of Estimated Actual Value	Per Capita
	General Obligation Bonds	Sales Tax Notes	OWDA Loans	Capital Leases	General Obligation Bonds	Revenue Anticipation Bonds	OWDA Loans	Rural Development (FmHA) Loans			
1998	\$ 4,175,000		\$ 1,389,137	\$ 109,217			\$ 746,844	\$ 55,000	\$ 6,475,198	0.415%	105.30
1999	3,940,000		1,336,739	12,689			844,241	53,600	6,187,269	0.383%	100.44
2000	3,685,000		1,246,655	181,027			841,095	52,100	6,005,877	0.338%	96.52
2001	3,415,000		1,191,190	164,939			528,975	50,500	5,350,604	0.295%	85.97
2002	3,135,000		1,133,313	40,293	120,000	612,000	714,966	48,800	5,804,372	0.321%	91.76
2003	2,840,000		1,041,709	90,896	120,000	612,000	681,923	47,000	5,433,528	0.256%	84.40
2004	2,540,000		977,295	39,395	120,000	612,000	639,629	45,200	4,973,519	0.230%	78.71
2005	2,230,000	914,000	910,069	97,961	118,800	605,600	608,437	43,300	5,528,167	0.252%	89.07
2006	1,905,000	886,000	839,907	49,138	117,400	599,000	589,323	41,300	5,027,068	0.214%	81.27
2007	1,560,000	854,000	766,682	143,246	116,100	592,000	569,151	39,200	4,640,379	0.199%	73.34

Source: Athens County Auditor

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

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Resources Available to Pay Principal</u>	<u>Net General Bonded Debt</u>	<u>Ratio of Net Bonded Debt To Estimated Actual Value</u>	<u>Net Bonded Debt Per Capita</u>
1998	\$4,175,000	\$82,774	\$4,092,226	0.262%	66.55
1999	3,940,000	85,346	3,854,654	0.239%	62.58
2000	3,685,000	13,724	3,671,276	0.207%	59.00
2001	3,415,000	6,419	3,408,581	0.188%	54.77
2002	3,135,000	6,453	3,128,547	0.173%	49.46
2003	2,840,000	6,569	2,833,431	0.133%	44.01
2004	2,540,000	6,579	2,533,421	0.117%	40.09
2005	2,230,000	6,614	2,223,386	0.102%	35.83
2006	1,905,000	6,634	1,898,366	0.081%	30.69
2007	1,560,000	6,654	1,553,346	0.067%	24.55

Source: Athens County Auditor

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

Year	(1) Gross Revenue	Less: Operating Expenses, Net of Depreciation	Net Available Revenue	Bond Debt Service		OWDA Loan Debt Service		Coverage
				Principle	Interest	Principle	Interest	
<i>Plains Sewer</i>								
1998	\$266,131	\$120,830	\$145,301	\$0	\$0	\$193,715	\$27,488	0.66
1999	272,648	157,920	114,728	0	0	14,191	18,686	3.49
2000	283,241	189,520	93,721	0	0	45,534	54,986	0.93
2001	336,211	179,623	156,588	0	0	79,828	35,683	1.36
2002	650,493	271,373	379,120	0	0	34,119	34,122	5.56
2003	626,213	273,980	352,233	0	0	133,785	39,105	2.04
2004	323,809	197,524	126,285	0	0	40,266	35,242	1.67
2005	355,521	196,221	159,300	0	0	29,122	32,817	2.57
2006	301,949	287,466	14,483	0	0	17,002	31,369	0.30
2007	368,484	213,816	154,668	0	0	18,019	30,352	3.20
<i>Buchtel Water</i>								
2002	140,915	147,436	(6,521)	0	0	979	0	(6.66)
2003	158,012	85,092	72,920	0	0	1,989	1,570	20.49
2004	133,000	109,710	23,290	0	0	2,028	1,531	6.54
2005	130,940	99,893	31,047	0	0	2,070	1,489	8.72
2006	152,604	97,766	54,838	0	0	2,111	1,448	15.41
2007	138,058	86,429	51,629	0	0	2,153	1,406	14.51
<i>Buchtel Sewer</i>								
2001	173,627	133,116	40,511	0	0	282,366	0	0.14
2002	285,324	43,557	241,767	0	0	0	0	0.00
2003	183,083	110,893	72,190	0	30,864	0	0	2.34
2004	147,502	106,909	40,593	0	32,940	0	0	1.23
2005	160,496	120,259	40,237	7,600	32,940	0	0	0.99
2006	142,309	117,312	24,997	8,000	32,598	0	0	0.62
2007	154,188	88,420	65,768	8,300	32,238	0	0	1.62
						Rural Development Loan		
						Debt Service		
						Principle	Interest	
<i>Plains Water</i>								
1998	423,222	328,027	95,195	0	0	1,300	2,815	23.13
1999	430,456	409,659	20,797	0	0	1,400	2,750	5.01
2000	439,757	411,798	27,959	0	0	1,500	2,680	6.69
2001	491,467	467,150	24,317	0	0	1,600	2,605	5.78
2002	527,531	455,006	72,525	0	0	1,700	2,525	17.17
2003	517,967	484,607	33,360	0	0	1,800	2,440	7.87
2004	476,543	481,454	(4,911)	0	0	1,800	2,350	(1.18)
2005	532,611	522,336	10,275	0	0	1,900	2,260	2.47
2006	492,895	595,071	(102,176)	0	0	2,000	2,165	(24.53)
2007	602,200	881,393	(279,193)	0	0	2,100	2,065	(67.03)

(1) Includes interest income and other non-operating revenue.

Source: Athens County Auditor

Table 12
Athens County, Ohio
Computation of Direct and Overlapping
General Obligation Debt Attributable to Governmental Activities
December 31, 2007

<u>Political Subdivisions</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to County</u>	<u>Amount of Direct and Overlapping Debt</u>
Direct:			
Athens County	\$1,553,346	100.00%	\$1,553,346
Overlapping:			
School Districts wholly within the County			
Athens City School District	11,149,197	100.00%	11,149,197
Entities not wholly within the County			
Federal Hocking Local School District	388,805	99.30%	386,070
Trimble Local School District	<u>564,105</u>	97.38%	<u>549,315</u>
Sub-Total Overlapping Districts	<u>12,102,107</u>		<u>12,084,582</u>
Grand Total	<u><u>\$13,655,453</u></u>		<u><u>\$13,637,928</u></u>

Source: Athens County Auditor

General Obligation Debt includes General Obligation Bonds only.

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

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Assessed Valuation	<u>\$531,773,440</u>	<u>\$548,458,183</u>	<u>\$603,291,493</u>	<u>\$617,473,218</u>
Direct Debt Limit - ORC 133.04 and ORC 133.07 (3% of first 100,000,000 Assessed Valuation; 1 1/2% amount in Excess of 100,000,000 not in Excess of 300,000,000; 2 1/2% of amount in Excess of 300,000,000)	<u>\$11,794,336</u>	<u>\$12,211,455</u>	<u>\$13,582,287</u>	<u>\$13,936,830</u>
Amount of Debt Applicable to Debt Limit General Obligation Bonds	4,175,000	3,940,000	3,658,000	3,415,000
Less Amount Available in Debt Service	<u>78,773</u>	<u>85,346</u>	<u>13,724</u>	<u>6,419</u>
Amount of Debt Subject to Limit	<u>4,096,227</u>	<u>3,854,654</u>	<u>3,644,276</u>	<u>3,408,581</u>
Legal Debt Margin	<u>\$7,698,109</u>	<u>\$8,356,801</u>	<u>\$9,938,011</u>	<u>\$10,528,249</u>
Legal Debt Margin as a Percentage of the Debt Limit	65.27%	68.43%	73.17%	75.54%
Unvoted Debt Limit - 1% of Assessed Valuation	\$5,317,734	\$5,484,582	\$6,032,915	\$6,174,732
Amount of Debt Subject to Limit	<u>4,096,227</u>	<u>3,854,654</u>	<u>3,644,276</u>	<u>3,408,581</u>
Unvoted Legal Debt Margin	<u>\$1,221,507</u>	<u>\$1,629,928</u>	<u>\$2,388,639</u>	<u>\$2,766,151</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	22.97%	29.72%	39.59%	44.80%

Source: Athens County Auditor

<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<u>\$617,526,249</u>	<u>\$727,850,014</u>	<u>\$742,216,212</u>	<u>\$751,991,104</u>	<u>\$811,364,792</u>	<u>\$807,957,255</u>
<u>\$13,938,156</u>	<u>\$16,696,250</u>	<u>\$17,055,405</u>	<u>\$17,299,778</u>	<u>\$18,784,120</u>	<u>\$18,698,931</u>
<u>3,135,000</u> <u>6,453</u>	<u>2,840,000</u> <u>6,569</u>	<u>2,540,000</u> <u>6,579</u>	<u>2,230,000</u> <u>6,614</u>	<u>1,905,000</u> <u>6,634</u>	<u>1,560,000</u> <u>6,654</u>
<u>3,128,547</u>	<u>2,833,431</u>	<u>2,533,421</u>	<u>2,223,386</u>	<u>1,898,366</u>	<u>1,553,346</u>
<u>\$10,809,609</u>	<u>\$13,862,819</u>	<u>\$14,521,984</u>	<u>\$15,076,392</u>	<u>\$16,885,754</u>	<u>\$17,145,585</u>
77.55%	83.03%	85.15%	87.15%	89.89%	91.69%
<u>\$6,175,262</u>	<u>\$7,278,500</u>	<u>\$7,422,162</u>	<u>\$7,519,911</u>	<u>\$8,113,648</u>	<u>\$8,079,573</u>
<u>3,128,547</u>	<u>2,833,431</u>	<u>2,533,421</u>	<u>2,223,386</u>	<u>1,898,366</u>	<u>1,553,346</u>
<u>\$3,046,715</u>	<u>\$4,445,069</u>	<u>\$4,888,741</u>	<u>\$5,296,525</u>	<u>\$6,215,282</u>	<u>\$6,526,227</u>
49.34%	61.07%	65.87%	70.43%	76.60%	80.77%

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

<u>Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
1998	61,490	1,063,992	18,005	4.8%
1999	61,599	1,079,027	18,202	4.8%
2000	62,223	1,113,819	18,767	4.7%
2001	62,235	1,219,669	19,805	5.0%
2002	63,256	1,265,335	19,885	4.3%
2003	64,380	1,293,609	20,477	5.2%
2004	63,187	1,340,500	21,551	5.8%
2005	62,062	1,360,165	21,928	5.7%
2006	61,860	1,393,133	22,030	5.5%
2007	63,275	N/A	N/A	6.1%

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

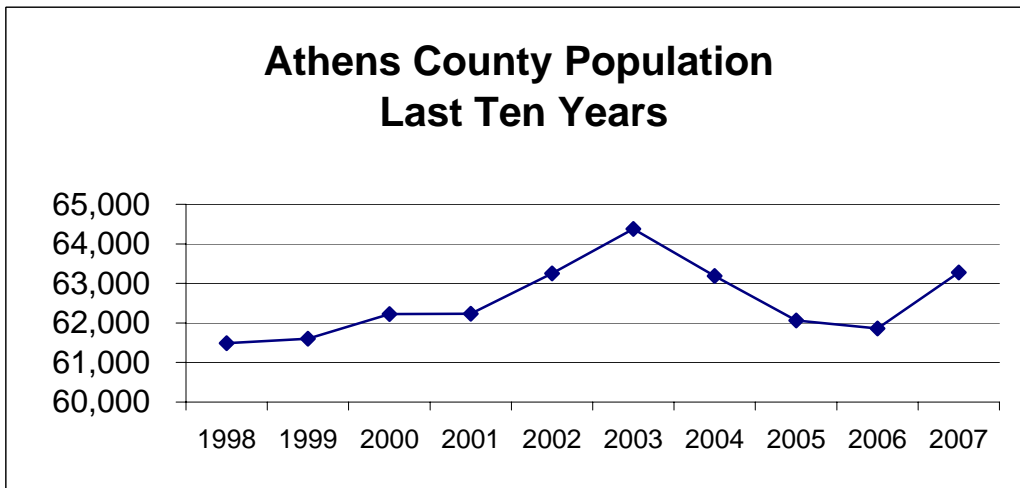


Table 15
Athens County, Ohio
Principal Employers
*2006 and 2001 **

<u>Employer</u>	<u>Nature of Business</u>	<u>2006</u>			<u>2001</u>		
		<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>
Ohio University	Education	4,023	1	14.74%	2,654	1	9.47%
Athens County Government	Government	611	2	2.24%	677	2	2.42%
Hocking College	Education	500	3	1.83%	470	4	1.68%
Athens City School District	Education	475	4	1.74%	450	6	1.61%
WAL-MART	Retail	428	5	1.57%			
O' Bleness Memorial Hospital	Health Care	470	6	1.72%	425	7	1.52%
Doctor's Hospital of Nelsonville	Health Care	273	7	1.00%		12	
Athens City Government	Government	255	8	0.93%		13	
Alexander Local School District	Education	225	9	0.82%			
Federal Hocking School District	Education	193	10	0.71%			
Southern Ohio Coal	Mining				672	3	2.40%
Career Connections	Employment Services				450	5	1.61%
State Employees (Excluding Ed.)	Government				391	8	1.39%
TS Trim Industries	Manufacturing				305	9	1.09%
McBee Systems	Manufacturing				291	10	1.04%
Total		<u>7,453</u>		<u>27.30%</u>	<u>6,785</u>		<u>24.23%</u>
Total Employment within the County		<u>27,300</u>			<u>28,030</u>		

Source: Athens Area Chamber of Commerce

* Current information not available for 2007. Information prior to 2001 not available.

Table 16
Athens County, Ohio
County Government Employees by Function/Activity
Last Seven Years

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
General Government					
Legislative and Executive					
County Commissioners	7.5	8.5	8.5	8.0	8.0
Auditor	15.0	16.0	16.0	16.0	16.0
Treasurer	6.0	4.0	5.0	5.0	5.0
Prosecuting Attorney	11.5	12.0	13.0	13.5	13.5
Data Processing	1.0	1.0	1.0	1.0	1.0
Board of Election	10.5	10.5	10.0	11.5	11.5
Recorder	4.0	4.0	4.0	4.0	4.0
Microfilm	2.0	2.0	2.0	2.0	2.0
Building and Grounds	7.0	7.0	7.0	7.0	7.0
Judicial					
Common Pleas Court	12.0	11.0	11.0	11.0	12.0
Law Library	1.0	1.5	1.0	1.0	1.0
Juvenile Court	10.5	15.5	15.0	14.5	14.5
Probate Court	7.0	6.5	5.5	6.0	5.5
Clerk of Courts	5.0	5.0	5.0	5.0	5.0
Title Office	5.0	5.0	5.0	5.0	7.0
Municipal Court	3.5	3.5	3.5	4.0	4.0
Public Safety					
Coroner	3.0	3.0	2.5	2.5	2.0
Sheriff	29.0	29.0	29.0	29.0	29.0
Emergency Management	1.0	1.0	1.0	1.0	1.0
911 Emergency Communications	16.0	16.0	15.5	15.0	15.0
Public Works					
County Engineer	27.5	27.0	27.0	28.0	29.0
County Planner	2.0	2.0	2.0	2.0	2.0
Soil & Water	3.5	5.0	5.5	5.5	3.5
Health					
Dog and Kennel	3.5	2.0	2.0	2.0	2.0
Solid Waste	26.5	23.0	25.0	27.0	25.0
Health Department	16.5	19.0	19.5	18.0	18.0
Plains Water & Sewer	5.0	4.0	4.0	4.0	4.0
Buchtel Water & Sewer	-	1.0	1.0	1.0	1.0
Human Services					
317 Board	12.5	14.0	13.0	11.0	11.0
Veteran's Services	4.0	4.5	4.5	5.0	5.0
TASC	15.5	16.5	-	-	-
Department of Youth Services	5.0	4.0	4.0	4.0	3.0
Victim's Assistance	4.0	3.0	3.0	2.0	5.0
Job & Family Services	121.0	118.0	119.0	118.5	119.0
Child Support Enforcement	18.0	21.0	19.0	19.0	20.0
Children Services	76.5	78.0	82.5	78.5	67.5
MR/DD (Beacon School)	80.5	90.0	94.5	87.0	87.0
Total	<u>579.0</u>	<u>594.0</u>	<u>586.0</u>	<u>574.5</u>	<u>566.0</u>

Source: Athens County Auditor

Each part-time employee counts as .5

Information is not available for years prior to 2001.

<u>2006</u>	<u>2007</u>
6.5	7.0
15.0	15.5
5.0	5.0
18.5	20.0
1.0	1.0
11.5	7.0
4.0	4.0
2.0	2.0
6.0	6.0
12.0	12.0
1.0	1.0
15.0	15.0
5.5	5.5
4.0	4.0
6.0	6.0
4.0	3.5
2.0	2.0
28.0	29.0
1.0	1.0
15.0	16.0
28.0	27.0
2.0	2.0
3.5	3.5
2.0	3.5
25.0	26.0
20.0	22.0
4.0	3.0
1.0	1.0
11.0	11.0
5.0	5.0
-	-
4.0	4.0
-	-
120.0	118.0
17.0	19.0
73.0	75.0
88.0	87.5
<u>566.5</u>	<u>570.0</u>

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

	2005	2006	2007
General Government			
Legislative and Executive			
County Commissioners			
Number of resolutions	24	31	23
Number of meetings	54	54	53
Auditor			
Number of non-exempt conveyances	1,144	1,133	1,261
Number of exempt conveyances	789	814	880
Number of real estate transfers	1,933	1,947	2,140
Number of personal property returns-inter-co	823	804	950
Number of personal property returns-local	260	220	172
Number of expense checks used	32,279	33,406	32,523
Number of payroll checks used	17,032	17,501	16,954
Number of vendors licenses issued	122	124	97
Treasurer			
Number of tax bill envelopes mailed Real	28,083	30,862	32,520
Number of tax bill envelopes mailed Real Delq	-	2,269	2,163
Number of tax bill envelopes mailed MH	8,221	6,861	6,819
Number of tax bill envelopes mailed PPT	533	555	466
Return on portfolio-weighted yield	3.89%	3.89%	4.98%
Prosecuting Attorney			
Number of cases-criminal	373	482	515
Number of township requests	100	90	100
Board of Election			
Number of registered voters	43,433	42,504	42,977
Number of voters last general election	14,598	20,402	11,486
Percentage of registered voters that voted	33.61%	48.00%	26.73%
Recorder			
Number of deeds recorded	2,708	2,580	2,711
Number of mortgages recorded	5,609	5,189	4,875
Number of liens recorded	218	281	294
Number of leases recorded	179	217	148
Number of power of attorneys recorded	179	162	163
Number of partnerships recorded	-	4	1
Number of military discharges recorded	20	21	19
Number of plats recorded	15	14	12
Number of miscellaneous recorded	75	123	104
Building and Grounds			
Number of buildings	66	66	66
Judicial			
Clerk of Courts/Common Pleas Court			
Number of civil cases filed	373	475	803
Number of criminal cases filed	414	482	515
Common Pleas Court/Domestic Relations			
Number of Cases	4,164	3,595	1,689
Juvenile Court			
Number of unruly cases filed	78	77	60
Number of delinquent cases filed	442	297	315
Number of traffic cases filed	299	305	290
Number of neglected, dependent and abused children dispositions cases filed	59	72	70
Number of paternity/support cases filed	188	220	185
Number of other cases filed	86	131	96
Probate Court			
Number of civil cases filed	11	8	5
Municipal Court			
Number of civil cases filed	999	1,279	1,311
Number of criminal cases filed	3,443	3,962	2,934
Number of traffic cases filed	6,293	6,003	5,719
Law Library			
Number of volumes in collection	10,000	10,000	10,000

Source: Various Athens County Departments

Information is not available for years prior to 2005.

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

	2005	2006	2007
Public Safety			
Coroner			
Number of cases investigated	93	80	72
Number of autopsies performed	20	23	26
Number of toxicology without autopsy	N/A	6	6
Number of toxicology collected for Ohio State Highway Patrol	N/A	5	1
Sheriff			
Number of incidents reported	6,973	6,992	6,444
Number of papers served	4,000	4,061	4,273
Number of transport hours	6,240	6,240	6,240
Number of court security hours	6,240	6,240	6,240
911 Emergency Communications			
Number of calls received	11,000	11,000	11,000
Public Works			
County Engineer			
Miles of roads resurfaced	61.85	57.34	61
Number of bridges replaced/improved	3	-	-
Number of culverts built/replaced/improved	137	140	137
Dog and Kennel			
Number of dog licenses issued	6,972	8,026	7,927
Number of kennel licenses issued	812	838	1,063
Sewer Districts			
Average monthly sewage treated	64,465	10,931,919	11,106,000
Number of tap-ins	1,278	1,580	1,592
Number of customers	1,567	1,580	1,592
Water Districts			
Average monthly water billed	\$36,121	\$52,558	\$40,788
Number of tap-ins	1,202	1,494	1,520
Number of customers	1,482	1,494	1,520
Human Services			
Veteran's Services			
Number of clients served	13,857	12,570	13,144
Amount of benefits paid to county residents	\$261,073	\$263,266	276,115
Job & Family Services			
Average yearly client count - food stamps	6,932	6,754	7,694
Average yearly client count - day care families	172	203	281
Average yearly client count - day care children	227	267	254
Average yearly client count - WIA	175	217	180
Average yearly client count - HEAP adults	200	289	662
Average yearly client count - HEAP children	238	350	740
Average yearly client count - job placement	91	122	669
Child Support Enforcement			
Average yearly active support orders	3,526	3,521	4,438
Percentage collected	62.30%	64.61%	64.61%
Children Services			
Average monthly client count - foster care (Includes residential, relative, therapeutic)	105	114	101
Average monthly client count - adoption	118	46	42
Average In-home (Voluntary, Protective Service Order, Posittract)	124	105	129
MR/DD (Beacon School)			
Number of students enrolled			
Early intervention program	35	42	57
Preschool	14	12	11
School Age	40	40	40
Number of employed at workshop	80	76	69
Conservation and Recreation			
Number of Parks	1	1	1
Miles of Bike path	12.5	12.5	13

Source: Various Athens County Departments

Information is not available for years prior to 2005.

Table 18
Athens County Ohio
Governmental Activities Capital Assets by Function and Activity
Last 10 Years

Function and Activity	1998	1999	2000	2001
<i>General Government - Legislative and Executive</i>				
County Commissioners	\$4,879,126	\$5,324,162	\$5,045,903	\$5,305,019
Auditor	90,658	103,848	112,693	135,512
Treasurer	24,404	26,602	27,393	32,960
Prosecuting Attorney	61,687	70,375	71,638	89,664
Data Processing	160,300	160,300	163,597	192,167
Board of Election	130,309	142,999	152,770	142,654
Recorder	57,808	71,720	74,855	79,717
Microfilm	37,876	47,899	54,094	46,893
Building and Grounds	72,577	108,164	171,877	186,531
Total Legislative & Executive	5,514,745	6,056,069	5,874,820	6,211,117
<i>General Government - Judicial</i>				
Court of Appeals	15,152	15,046	15,981	15,981
Common Pleas Court	77,918	77,918	88,858	62,801
Law Library	13,652	13,652	13,652	13,652
Juvenile Court	112,468	164,391	135,079	132,297
Probate Court	15,594	25,737	45,251	53,085
Clerk of Courts	76,967	77,586	92,948	85,484
Total Judicial	311,751	374,330	391,769	363,300
<i>Public Safety</i>				
Coroner	1,123	1,123	2,621	2,621
Sheriff	1,676,629	1,704,924	1,973,928	1,990,538
Emergency Management	25,097	28,364	24,383	57,874
911 Emergency Communications	838,009	901,696	932,676	1,023,249
Total Public Safety	2,540,858	2,636,107	2,933,608	3,074,282
<i>Public Works</i>				
County Engineer	2,798,941	2,837,080	2,947,756	3,169,175
GIS				
County Planner	595	595	2,783	6,249
Infrastructure				
Total Public Works	2,799,536	2,837,675	2,950,539	3,175,424
<i>Health</i>				
Dog and Kennel	29,066	676,103	727,055	736,930
Ambulance Service	1,100,621	1,345,371	1,823,743	1,823,743
Solid Waste	149,660	149,660	475,531	478,356
Health Department			104,917	104,917
Total Health	1,279,347	2,171,134	3,131,246	3,143,946
<i>Human Services</i>				
County Home	1,318,093	1,329,724	1,340,924	1,340,924
County Home Farm	36,471	36,471	36,471	36,471
Veteran's Services	7,891	7,891	11,650	12,435
Job & Family Services	1,258,750	1,334,398	1,561,330	1,853,593
Child Support Enforcement	74,722	74,722	74,722	67,892
Childrens Services	736,097	977,962	1,046,627	1,173,823
MR/DD (Beacon School)	4,505,637	4,729,873	4,737,952	4,743,761
TASC	29,331	40,456	47,290	70,428
Total Human Services	7,966,992	8,531,497	8,856,966	9,299,327
<i>Conservation and Recreation</i>				
Athens County Bikeway	358,418	358,418	358,418	358,418
Ferndale Park	37,118	38,513	56,339	70,839
Total Conservation & Recreation	395,536	396,931	414,757	429,257
Total Governmental Funds Capital Assets	\$20,808,765	\$23,003,743	\$24,553,705	\$25,696,653

Source: Athens County Auditor

2002	2003	2004	2005	2006	2007
\$5,152,213	\$5,134,699	\$6,038,323	\$6,032,683	\$6,022,677	\$6,022,677
138,914	127,984	134,827	112,852	30,057	59,687
34,067	22,651	28,502	24,588		
80,928	67,698	59,957	61,013	12,432	6,793
209,303	127,632	129,031	130,455	119,973	140,765
146,981	68,644	130,024	775,835	790,080	797,800
83,150	54,826	54,826	54,826	27,932	19,842
46,893	40,761	40,761	40,761	14,084	19,265
177,581	179,532	193,782	190,032	170,827	195,807
6,070,030	5,824,427	6,810,033	7,423,045	7,188,062	7,262,636
16,725	14,360	13,576	14,404		
86,533	62,782	69,714	58,516	10,691	17,712
13,652					
133,415	91,601	147,808	123,308	61,212	58,327
52,588	36,808	40,012	39,874	11,357	11,357
97,898	84,328	108,269	106,781	24,977	40,877
400,811	289,879	379,379	342,883	108,237	128,273
2,621	4,021	5,594	5,594		
2,027,980	1,760,175	1,808,818	2,036,338	1,813,944	2,003,933
60,015	97,639	150,712	298,360	323,411	329,580
838,740	821,671	931,891	1,114,486	911,490	936,129
2,929,356	2,683,506	2,897,015	3,454,778	3,048,845	3,269,642
3,268,071	3,014,130	3,494,755	3,270,699	3,518,236	5,229,354
		6,495	6,495	6,495	6,495
6,249	7,519	9,202	8,029		
	64,504,018	66,913,003	69,717,026	69,365,585	70,955,949
3,274,320	67,525,667	70,423,455	73,002,249	72,890,316	76,191,798
742,650	720,507	714,882	714,882	699,513	719,305
1,683,038	1,768,161	1,768,161	1,648,171	1,782,338	1,875,756
453,956	806,891	962,444	1,010,660	1,088,434	1,170,208
104,917	100,921	100,921	100,921	87,529	100,509
2,984,561	3,396,480	3,546,408	3,474,634	3,657,814	3,865,778
1,289,629					
32,737	29,737	29,737	29,737	28,711	28,711
18,667	14,230	14,230	14,230	5,135	5,135
1,844,494	3,043,042	3,052,184	3,283,446	2,936,937	2,985,800
67,892	53,832	53,832	53,832	25,724	25,724
1,273,004	1,142,900	1,211,416	1,177,778	988,984	988,984
5,368,935	5,449,914	5,507,337	5,722,915	5,726,260	6,256,780
76,720					
9,972,078	9,733,655	9,868,736	10,281,938	9,711,751	10,291,134
393,142	361,268	361,268	361,268	378,128	378,128
73,777	73,777	76,896	76,896	61,126	61,126
466,919	435,045	438,164	438,164	439,254	439,254
\$26,098,075	\$89,888,659	\$94,363,190	\$98,417,691	\$97,044,279	\$101,448,515

Table 19
Athens County, Ohio
Assessed Valuation of Exempt Real Property
December 31, 2007

	United States of America	State of Ohio	Counties	Townships	Municipalities	Board of Education
<u>MUNICIPALITIES</u>						
Athens City	\$218,160	\$13,474,800	\$4,235,010	\$97,780	\$7,997,360	\$6,737,070
Nelsonville City	282,320	74,300	4,129,930	2,780	1,348,440	8,044,420
Albany Corporation	0	28,900	8,920	14,250	82,350	0
Amesville Corporation	0	0	9,000	1,600	107,130	938,080
Buchtel Corporation	27,630	0	40	0	130,490	790
Chauncey Corporation	38,350	0	0	0	259,010	685,750
Coolville Corporation	0	29,970	33,560	46,470	76,130	785,450
Glouster Corporation	220	463,810	39,760	58,340	155,670	1,518,460
Jacksonville Corporation	5,950	0	0	2,620	36,950	0
Trimble Corporation	0	10	0	3,930	67,310	0
	<u>\$572,630</u>	<u>\$14,071,790</u>	<u>\$8,456,220</u>	<u>\$227,770</u>	<u>\$10,260,840</u>	<u>\$18,710,020</u>
<u>TOWNSHIPS</u>						
Athens Township	\$50	\$200,820	\$1,148,980	\$53,450	\$1,061,870	\$4,822,140
Alexander Township	0	634,600	6,960	22,100	0	1,101,760
Ames Township	0	13,280	460	15,890	32,090	0
Bern Township	0	86,710	0	34,580	0	2,320
Canaan Township	63,390	1,102,170	47,340	62,760	37,670	0
Carthage Township	0	401,470	6,570	94,160	0	0
Dover Township	2,215,040	14,230	596,830	24,580	29,600	8,950
Lee Township	0	17,970	47,750	145,700	35,200	29,970
Lodi Township	0	118,980	930	22,370	0	0
Rome Township	49,310	86,740	3,180	51,510	0	2,563,900
Troy Township	16,380	265,940	23,400	8,750	580	0
Trimble Township	862,660	768,230	7,490	971,350	55,460	1,860,000
Waterloo Township	17,340	1,124,450	17,920	114,810	0	0
York Township	1,378,330	312,710	22,810	92,370	-	1,367,300
	<u>\$4,602,500</u>	<u>\$5,148,300</u>	<u>\$1,930,620</u>	<u>\$1,714,380</u>	<u>\$1,252,470</u>	<u>\$11,756,340</u>
Total Athens County	<u>\$5,175,130</u>	<u>\$19,220,090</u>	<u>\$10,386,840</u>	<u>\$1,942,150</u>	<u>\$11,513,310</u>	<u>\$30,466,360</u>
<u>SCHOOL DISTRICTS</u>						
Athens CSD	\$2,471,600	\$13,954,360	\$5,998,620	\$207,230	\$9,347,230	\$12,253,910
Alexander LSD	17,340	1,924,900	82,480	315,760	117,550	1,131,730
Federal Hocking LSD	129,080	1,721,770	105,710	286,890	254,210	4,289,750
Trimble LSD	820,780	1,232,050	47,250	1,036,240	315,100	3,356,600
Nelsonville-York CSD	1,736,330	387,010	4,152,780	95,150	1,479,220	9,434,370
Warren LSD	0	0	0	880	0	0
	<u>\$5,175,130</u>	<u>\$19,220,090</u>	<u>\$10,386,840</u>	<u>\$1,942,150</u>	<u>\$11,513,310</u>	<u>\$30,466,360</u>
<u>Joint Vocational Schools</u>						
Tri-County J.V.S.	\$5,175,130	\$19,220,090	\$10,386,840	\$1,941,270	\$11,513,310	\$30,466,360
Washington County J.V.S.	0	0	0	880	0	0
	<u>\$5,175,130</u>	<u>\$19,220,090</u>	<u>\$10,386,840</u>	<u>\$1,942,150</u>	<u>\$11,513,310</u>	<u>\$30,466,360</u>

Source: Athens County Auditor

Conservancy & Park Districts (Publicly Owned)	Schools, Colleges & Academies (Privately Owned)	Charitable Institutions (Privately Owned)	Churches, Etc. Public Worship	Graveyards, Monuments, Cemetaries	Tax Abatements	Athens Metropolitan Housing Authority	Total Value
\$303,930	\$157,733,520	\$9,065,310	\$4,370,060	\$584,060	\$11,327,320	\$815,110	\$216,959,490
175,690	9,825,980	2,754,410	1,028,490	22,660	0	1,620	27,691,040
0	0	148,590	863,830	0	0	10,590	1,157,430
0	0	0	38,790	0	0	0	1,094,600
0	0	0	109,150	0	0	2,380	270,480
0	0	12,140	274,050	7,710	0	121,260	1,398,270
0	0	148,080	262,320	1,920	0	0	1,383,900
0	0	108,360	240,800	0	0	0	2,585,420
0	0	0	55,400	0	0	28,440	129,360
20	0	13,560	22,850	15,250	0	0	122,930
<u>\$479,640</u>	<u>\$167,559,500</u>	<u>\$12,250,450</u>	<u>\$7,265,740</u>	<u>\$631,600</u>	<u>\$11,327,320</u>	<u>\$979,400</u>	<u>\$252,792,920</u>
\$19,050	\$2,878,690	\$154,380	\$1,257,560	\$12,990	\$0	\$728,650	\$12,338,630
0	28,250	279,530	663,310	89,220	124,230	456,700	3,406,660
120	0	0	85,610	8,570	0	0	156,020
0	0	0	58,550	1,510	0	0	183,670
22,310	0	0	89,990	47,400	0	3,080	1,476,110
248,400	0	10,840	199,620	19,680	0	297,140	1,277,880
347,390	0	127,950	137,460	16,790	0	154,150	3,672,970
22,010	2,970,540	210,720	104,370	0	0	1,340	3,585,570
0	0	0	79,400	12,090	0	28,940	262,710
0	0	26,530	78,950	23,400	0	14,370	2,897,890
50,160	0	0	444,940	35,810	0	38,760	884,720
0	0	0	92,890	11,420	0	6,880	4,636,380
0	0	19,150	131,530	15,000	0	16,810	1,457,010
45,200	2,345,940	0	296,380	92,810	0	185,150	6,139,000
<u>\$754,640</u>	<u>\$8,223,420</u>	<u>\$829,100</u>	<u>\$3,720,560</u>	<u>\$386,690</u>	<u>\$124,230</u>	<u>\$1,931,970</u>	<u>\$42,375,220</u>
<u>\$1,234,280</u>	<u>\$175,782,920</u>	<u>\$13,079,550</u>	<u>\$10,986,300</u>	<u>\$1,018,290</u>	<u>\$11,451,550</u>	<u>\$2,911,370</u>	<u>\$295,168,140</u>
\$675,980	\$160,612,210	\$9,359,780	\$6,020,380	\$646,410	\$11,327,320	\$996,240	\$233,871,270
22,010	2,998,790	657,990	1,861,190	122,870	124,230	665,740	10,042,580
315,380	0	185,450	1,189,070	106,870	0	1,020,330	9,604,510
20	0	121,920	410,700	26,670	0	39,910	7,407,240
220,890	12,171,920	2,754,410	1,463,710	115,470	0	189,150	34,200,410
0	0	0	41,250	0	0	0	42,130
<u>\$1,234,280</u>	<u>\$175,782,920</u>	<u>\$13,079,550</u>	<u>\$10,986,300</u>	<u>\$1,018,290</u>	<u>\$11,451,550</u>	<u>\$2,911,370</u>	<u>\$295,168,140</u>
\$1,234,280	\$175,782,920	\$13,079,550	\$10,945,050	\$1,018,290	\$11,451,550	\$2,911,370	\$295,126,010
0	0	0	41,250	0	0	0	42,130
<u>\$1,234,280</u>	<u>\$175,782,920</u>	<u>\$13,079,550</u>	<u>\$10,986,300</u>	<u>\$1,018,290</u>	<u>\$11,451,550</u>	<u>\$2,911,370</u>	<u>\$295,168,140</u>

Table 20
Athens County, Ohio
Athens County Taxes Collected
(Collection Year 2007)

<u>Entity</u>	<u>Taxes (2)</u>				
	<u>Real Estate</u>	<u>Personal Property</u>	<u>Manufactured Homes</u>	<u>Estate</u>	<u>Total</u>
General Fund	\$1,816,920	\$52,812	\$38,547		\$1,908,279
Jail Bond					0
Children Services	3,475,944	112,661	75,053		3,663,658
MR/DD	4,382,177	148,104	95,007		4,625,288
Ambulance Service	1,560,158	57,404	34,329		1,651,891
TB Levy	152,737	6,888	3,528		163,153
Senior Citizens	476,497	17,222	10,449		504,168
Total County Offices and Agencies	<u>11,864,433</u>	<u>395,091</u>	<u>256,913</u>	<u>0</u>	<u>12,516,437</u>
Health Department	602,648	22,961	13,050		638,659
317 Board	1,230,050	45,923	27,133		1,303,106
(1)Total Outside Agencies	<u>1,832,698</u>	<u>68,884</u>	<u>40,183</u>	<u>0</u>	<u>1,941,765</u>
Athens CSD	16,236,545	841,317	158,564		17,236,426
Nelsonville-York CSD	1,879,175	92,763	56,320		2,028,258
Alexander LSD	3,948,634	64,698	128,483		4,141,815
Federal Hocking LSD	2,805,198	65,012	97,984		2,968,194
Trimble LSD	911,033	26,857	36,882		974,772
Warren LSD	39,369	513	1,752		41,634
Tri-County JVS	1,652,864	63,950	36,376		1,753,190
Washington Co. JVS	2,379	26	120		2,525
Total Schools	<u>27,475,197</u>	<u>1,155,136</u>	<u>516,481</u>	<u>0</u>	<u>29,146,814</u>
Athens City	615,134	25,666	118	133,895	774,813
Nelsonville City	376,055	24,218	5,498		405,771
Albany Village	77,972	2,575	1,539		82,086
Amesville Village	27,815	103	486		28,404
Buchtel Village	50,069	1,114	3,175		54,358
Chauncey Village	44,971	490	2,195		47,656
Coolville Village	36,427	1,026	1,162		38,615
Glouster Village	151,284	3,322	4,348	4,151	163,105
Jacksonville Village	54,720	374	2,132		57,226
Trimble Village	29,259	2,678	2,072	10,761	44,770
Total Municipalities	<u>1,463,706</u>	<u>61,566</u>	<u>22,725</u>	<u>148,807</u>	<u>1,696,804</u>
Alexander Township	238,061	3,557	8,159		249,777
Ames Township	168,539	2,448	5,392		176,379
Athens Township	879,948	23,542	15,406	120,294	1,039,190
Bern Township	79,829	507	1,548		81,884
Canaan Township	286,356	7,784	3,051		297,191
Carthage Township	98,499	3,430	4,976		106,905
Dover Township	255,940	2,373	9,728	49,082	317,123
Lee Township	214,686	2,495	3,950		221,131
Lodi Township	173,726	1,595	4,675	41,368	221,364
Rome Township	149,130	5,957	6,119		161,206
Trimble Township	118,192	3,489	5,725		127,406
Troy Township	173,528	2,831	7,735		184,094
Waterloo Township	188,027	1,789	11,888		201,704
York Township	288,643	13,335	10,686		312,664
Total Townships	<u>3,313,104</u>	<u>75,132</u>	<u>99,038</u>	<u>210,744</u>	<u>3,698,018</u>
County Wide Total	<u>\$45,949,138</u>	<u>\$1,755,809</u>	<u>\$935,340</u>	<u>\$359,551</u>	<u>\$48,999,838</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 and include Homestead & Rollbacks from the State.

Table 21
Athens County, Ohio
Athens County State Payments and Special Assessments Collected
(Collection Year 2007)

Entity	State Payments					Total
	Gasoline	Motor Vehicle License	Local Government	Public Utility Personal Property Reimbursement	General Personal Property Reimbursement	
General Fund		\$12,228	\$1,204,347	\$22,256	\$40,128	\$1,278,959
Co. Engineer	2,396,839	1,920,220				4,317,059
Children Services				34,610	61,064	95,674
MR/DD				61,713	112,532	174,245
Ambulance Service				23,783	43,617	67,400
TB Levy				2,821	5,234	8,055
Senior Citizens				4,925	13,085	18,010
Total County Offices and Agencies	2,396,839	1,932,448	1,204,347	150,108	275,660	5,959,402
Health Department				9,494	17,447	26,941
317 Board				36,142	82,545	118,687
(1)Total Outside Agencies				45,636	99,992	145,628
Athens City		109,444	690,834	5,901.00	25,279	831,458
Nelsonville City		52,270	136,922	7,504	14,308	211,004
Albany Village		9,191	20,648	1,656	1,539	33,034
Amesville Village		1,758	4,646	569	65	7,038
Buchtel Village		3,642	11,501	885	107	16,135
Chauncey Village		6,512	21,897	939	506	29,854
Coolville Village		3,654	12,857	533	404	17,448
Glouster Village		13,559	40,859	1,926	4,272	60,616
Jacksonville Village		3,727	10,627	1,148	749	16,251
Trimble Village		10,155	9,342	3,103	996	23,596
Total Municipalities	0	213,912	960,133	24,164	48,225	1,246,434
Alexander Township	88,980	22,820	18,424	1,456	2,933	134,613
Ames Township	88,980	14,678	10,790	828	635	115,911
Athens Township	102,709	42,977	39,907	12,743	16,415	214,751
Bern Township	88,980	13,299	8,924	202	520	111,925
Canaan Township	88,980	20,048	14,452	6,784	13,202	143,466
Carthage Township	88,980	22,549	16,159	518	1,008	129,214
Dover Township	88,980	25,814	21,614	3,040	4,080	143,528
Lee Township	88,980	17,184	13,110	1,155	1,862	122,291
Lodi Township	88,980	20,876	14,976	743	1,486	127,061
Rome Township	88,980	24,418	16,885	1,512	1,493	133,288
Trimble Township	88,980	16,770	14,025	1,692	7,418	128,885
Troy Township	88,980	23,051	17,305	2,165	1,638	133,139
Waterloo Township	88,980	21,101	18,655	1,724	254	130,714
York Township	88,980	19,302	14,906	14,867	9,196	147,251
Total Townships	1,259,449	304,887	240,132	49,429	62,140	1,916,037
County Wide Total	\$3,656,288	\$2,451,247	\$2,404,612	\$269,337	\$486,017	\$9,267,501

Special Assessments	
Plains Water & Sewer	\$35,335
Buchtel Water & Sewer	6,003
Trimble Waste Water	92,044
Hocking Con. Dist	164,603
Le-Ax Water	4,008
Tuppers Plains	1,337
Margrets Creek	4,625
Total Special Districts	\$307,955
Athens City	\$584,269
Nelsonville City	2
Coolville Village	12,852
Glouster Village	8,909
Jacksonville Village	2,338
Trimble Village	244
	\$608,614

Table 22
Athens County, Ohio
Detail Sales Tax Receipts
(Collection Year 2007)
(cash basis of accounting)

		General Fund		911 Emergency Communications		Total	
		Amount	% of Total	Amount	% of Total	Amount	% of Total
Sales Tax Payments	Local Stores (C & E, Cross Court, Etc.).	\$1,526,876	30.37%	\$381,659	30.37%	\$1,908,535	30.37%
Direct Pay Tax Return Payments	Taxes paid directly to the State.	14,202	0.28%	3,550	0.28%	17,752	0.28%
Seller's Use Tax Return Payments	Out of State Retailers.	452,809	9.01%	113,166	9.01%	565,975	9.01%
Consumer's Use Tax Return Payments	Taxes due beyond what was paid to supplier.	94,366	1.88%	23,550	1.87%	117,916	1.88%
Motor Vehicle Tax Payments	From County Clerk of Courts.	686,677	13.66%	171,596	13.66%	858,273	13.66%
Non-Residential Motor Vehicle Tax Payments	Non-Ohio resident purchases of motor vehicles.	90	0.00%	22	0.00%	112	0.00%
Watercraft and Outboard Motors	From County Clerk of Courts.	4,923	0.10%	1,218	0.10%	6,141	0.10%
Department of Liquor Control	State or Agency Liquor Stores.	24,762	0.49%	6,190	0.49%	30,952	0.49%
Sales Tax on Motor Vehicle Fuel Refunds	Tax Due on Motor Fuel Tax Refunds.	564	0.01%	141	0.00%	705	0.01%
Sales/Use Tax Voluntary Payments	Payments made by nonregistered consumers.	5,577	0.11%	1,393	0.11%	6,970	0.11%
Statewide Master Numbers	Chain Stores (Wal-Mart, Lowes, Etc.).	2,206,103	43.87%	551,515	43.89%	2,757,618	43.88%
Sales/Use Assessment Payments	From Tax Assessments.	11,196	0.22%	2,563	0.20%	13,759	0.22%
Streamlined Sales Tax Payments	Streamlined Tax Agreement Payments	156	0.00%	39	0.00%	195	0.00%
Managed Audit Sales/Use Tax Payments	From Audits.	-	0.00%	-	0.00%	-	0.00%
County Tax Receipts		5,028,301	100.00%	1,256,602.00	99.98%	6,284,903	100.00%
Adjustments Made To Prior Allocations		-		-		-	
Less Sales/Use Tax Refunds Approved		(8,482.00)		(2,087.00)		(10,569.00)	
Aggregate County Tax Receipts		5,019,819		1,254,515		6,274,334	
Less 1% Administrative Rotary Fund		(50,198)		(12,545)		(62,743)	
Less Sales/Use Tax Refunds Approved		-		(158)		(158)	
Destination Sourcing Adjustments		(1,311.00)		(170.00)		(1,481.00)	
County Tax Allocation		<u>\$4,968,310</u>		<u>\$1,241,642</u>		<u>\$6,209,952</u>	

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Source: Ohio Department of Taxation



Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

ATHENS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 24, 2008**