



Mary Taylor, CPA
Auditor of State

ATHENS COUNTY
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ATHENS COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Grant Year/ 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	2009	\$ 5,849
National School Lunch Program	10.555	2009	9,000
Total Nutrition Cluster			<u>14,849</u>
Child Care Food Program	10.558	2009	85,228
		2009	74,815
Total Child Care Food Program			<u>160,043</u>
<i>Passed through the Ohio Department of Job & Family Services:</i>			
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	G-1011-11-5008 / G-1011-11-5009	519,768
ARRA - State Administrative Matching Grants for Supplemental Nutrition Assistance Program		G-1011-11-5008 / G-1011-11-5009	56,146
Total Supplemental Nutrition Assistance Program			<u>575,914</u>
Total United States Department of Agriculture			750,806
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	B-C-08-005-1	105,842
		B-F-07-005-1	242,231
		B-F-08-005-1	110,633
		N/A	20,179
Total Community Development Block Grants - State's Program			<u>478,885</u>
Home Investment Partnerships Program	14.239	B-C-08-005-2	123,755
Total United States Department of Housing and Urban Development			602,640
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Passed through the Ohio Attorney General's Office:</i>			
Crime Victim Assistance	16.575	2009-VA-GENE-135	50,263
		2010-VA-GENE-135	24,896
Total Crime Victim Assistance			<u>75,159</u>
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Violence Against Women Formula Grants	16.588	2008-WF-VA5-8417	52,151
		2008-WF-VA2-8430	35,563
ARRA - Violence Against Women Formula Grants		2009-AR-VA5-1249	1,912
Total Violence Against Women Formula Grants			<u>89,626</u>
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.803	2009-RA-DO1-2197	6,410
Total United States Department of Justice			171,195
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed through the Vinton County Department of Job and Family Services (WIA Area 14):</i>			
Workforce Investment Act Cluster:			
WIA Adult Program	17.258	N/A	109,453
ARRA - WIA Adult Program			160,896
WIA Adult Program Total			<u>270,349</u>
WIA Youth Activities	17.259	N/A	321,992
ARRA - WIA Youth Activities			409,196
WIA Youth Total			<u>731,188</u>

ATHENS COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Grant Year/ Pass-Through Entity Number	Expenditures
UNITED STATES DEPARTMENT OF LABOR (Continued)			
WIA Dislocated Workers	17.260	N/A	137,651
ARRA - WIA Dislocated Workers			208,638
WIA Dislocated Workers Total			<u>346,289</u>
Total Workforce Investment Act Cluster			<u>1,347,826</u>
Total United States Department of Labor			1,347,826
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY: <i>Passed through the Ohio Environmental Protection Agency:</i>			
ARRA - Capitalization Grants for Clean Water State Revolving Funds	66.458	CS398004-01	<u>\$ 12,124</u>
Total United States Environmental Protection Agency			12,124
UNITED STATES DEPARTMENT OF EDUCATION <i>Passed through the Ohio Department of Education:</i>			
Adult Education - Basic Grants to States	84.002	2009	\$ 9,013
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	2009	<u>120,996</u>
Total United States Department of Education			130,009
UNITED STATES ELECTION ASSISTANCE COMMISSION <i>Passed through the Ohio Secretary of State:</i>			
Help America Vote Act Requirements Payments	90.401	2008	<u>766</u>
Total United States Election Assistance Commission			766
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	93.558	2009	283,461
<i>Passed through the Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-89-20-1024 / G-1011-11-5010	99,909
Temporary Assistance for Needy Families	93.558	G-1011-11-5008 / G-1011-11-5009 G-89-20-1024 / G-1011-11-5010	3,669,921 <u>40,031</u>
Total Temporary Assistance for Needy Families			<u>3,709,952</u>
Child Support Enforcement	93.563	G-1011-11-5008 / G-1011-11-5009	1,019,048
ARRA - Child Support Enforcement		G-1011-11-5008 / G-1011-11-5009	<u>216,850</u>
Total Child Support Enforcement			1,235,898
Child Care Cluster:			
Child Care and Development Block Grant	93.575	G-1011-11-5008 / G-1011-11-5009	294,324
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1011-11-5008 / G-1011-11-5009	<u>368,318</u>
Total Child Care Cluster:			<u>662,642</u>
Child Welfare Services - State Grants	93.645	G-89-20-1024 / G-1011-11-5010	121,598
Foster Care - Title IV-E	93.658	G-89-20-1024 / G-1011-11-5010	1,161,883
ARRA - Foster Care - Title IV-E		G-89-20-1024 / G-1011-11-5010	<u>11,217</u>
Total Foster Care - Title IV-E			1,173,100
Adoption Assistance	93.659	G-89-20-1024 / G-1011-11-5010	792,188
Social Services Block Grant	93.667	G-1011-11-5008 / G-1011-11-5009	688,199

ATHENS COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Grant Year/ Pass-Through Entity Number	Expenditures
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)			
Chafee Foster Care Independence Program	93.674	G-89-20-1024 / G-1011-11-5010	46,105
ARRA - Child Care and Development Block Grant	93.713	G-1011-11-5008 / G-1011-11-5009	24,599
Children's Health Insurance Program	93.767	G-1011-11-5008 / G-1011-11-5009	1,404
Medical Assistance Program	93.778	G-1011-11-5008 / G-1011-11-5009 G-89-20-1024 / G-1011-11-5010	1,336,049 <u>4,129</u>
Total Medical Assistance Program			<u>1,340,178</u>
<i>Passed through the Ohio Secretary of State</i>			
Voting Access for Individuals with Disabilities - Grants to States	93.617	2008	1,073
<i>Passed through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant	93.667	2009 2010	21,438 <u>21,710</u>
Total Social Services Block Grant			<u>43,148</u>
Medical Assistance Program	93.778	N/A	53,626
ARRA - Medical Assistance Program		N/A	225,759
ARRA - Medical Assistance Program - Targeted Case Management		N/A	27,046
ARRA - Medical Assistance Program - Day Habilitation		N/A	37,811
Total Medical Assistance Program			<u>344,242</u>
Total United States Department of Health and Human Services			10,567,696
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through the Ohio Emergency Management Agency:</i>			
Emergency Management Performance Grants	97.042	2008-EM-E8-0002 2009-EM-E9-0002	23,420 <u>15,900</u>
Total Emergency Management Performance Grants			39,320
Homeland Security Grant Program	97.067	2007-GE-T7-0030 2007-GE-T7-0030 2008-GE-T8-0025	7,303 20,995 <u>7,789</u>
Total Homeland Security Grant Program			<u>36,087</u>
Total United States Department of Homeland Security			<u>75,407</u>
Total Federal Awards Expenditures			<u>\$ 13,658,469</u>

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

ATHENS COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports Athens County's (the County's) federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development (ODOD). The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property and equipment.

Activity in the CDBG revolving loan fund during 2009 is as follows:

Beginning loans receivable balance as of January 1, 2009	\$566,763
Loans made	0
Loan principal repaid	52,968
Ending loans receivable balance as of December 31, 2009	<u>\$513,795</u>
Cash balance on hand in the revolving loan fund as of December 31, 2009	\$250,432
Administrative costs expended during 2009	20,179

The table above reports gross loans receivable.

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 met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE D – SUBRECIPIENTS

The County passes certain federal awards received from the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE E – CHILD NUTRITION CLUSTER

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

ATHENS COUNTY

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)

NOTE F – TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2009, the County made allowable transfers of \$233,731 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$3,669,921 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2009 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$3,903,652
Transfer to Social Services Block Grant	<u>(233,731)</u>
Total Temporary Assistance for Needy Families	<u>\$3,669,921</u>

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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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2010. 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 the purpose of expressing our opinions on the basic financial statements, but not for the purpose of opining 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 deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A material weakness is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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.

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 matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 25, 2010.

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

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

June 25, 2010



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, 2009. The Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs 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 its major federal programs. 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, 2009, 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 Comptroller General of the United States' *Government Auditing Standards*; 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 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, 2009. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that, while not affecting our opinion on compliance, OMB Circular A-133 requires us to report. The accompanying Schedule of Finding and Questioned Costs list this instance as Finding 2009-001.

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 in order to determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, 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.

Federal Awards Expenditures Schedule

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, 2009, and have issued our report thereon dated June 25, 2010. 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 Federal Awards Expenditures Schedule 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.

The County's responses to the findings we identified are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's responses and accordingly, we express no opinion on them.

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 25, 2010

ATHENS COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 §.505
DECEMBER 31, 2009**

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 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 significant deficiencies in internal control reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under §.510?	Yes
(d)(1)(vii)	Major Programs (list):	Supplemental Nutritional Assistance Program – CFDA #10.561 Workforce Investment Act Cluster (WIA): WIA Adult Program – CFDA #17.258 WIA Youth Activities – CFDA #17.259 WIA Dislocated Worker – CFDA #17.260 Temporary Assistance for Needy Families – CFDA #93.558 Child Support Enforcement – CFDA #93.563 Child Care Cluster: Child Care and Development Block Grant – CFDA #93.575 Child Care Mandatroy and Matching Funds of the Child Care and Development Fund – CFDA #93.596 Foster Care – Title IV-E – CFDA #93.658 Adoption Assistance – CFDA #93.659 Social Services Block Grant – CFDA #93.667 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

ATHENS COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 §.505
DECEMBER 31, 2009
(Continued)**

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

1. Social Services Block Grant

Finding Number	2009-001
CFDA Title and Number	Social Services Block Grant – CFDA# 93.667
Federal Award Number / Year	G-1011-11-5008
Federal Agency	U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Department of Job and Family Services

Noncompliance and Significant Deficiency and Questioned Cost

2 CFR Part 225, Appendix A §(C)(1)(j) outlines factors affecting allowability of costs. To be allowable under Federal awards, cost must be adequately documented.

Ohio Admin. Code § 5101:2-25-01(S) defines “food assistance” as:

(1) The provision and distribution of supplemental food items to needy individuals and families to reduce hunger and to promote healthy nutrition and diet.

(2) A statewide service that is reserved exclusively for use by the Ohio department of job and family services, component services or activities of which may include the cost of personnel, insurance, equipment maintenance, food, transport, warehousing, and distributions; assessment of nutritional and dietary needs; nutritional education and counseling; socialization; and information and referral.

We noted a direct expenditure charged to the Social Services Block Grant in the amount of \$30,006 to Kroger for the purchase of gift cards to provide “food assistance” to eligible individuals. The County Department of Job and Family Services was unable to provide documentation that purchases with the gift cards were made for “food assistance” purposes. As outlined above, to be an allowable cost for Title XX services, the cost must be adequately documented. Therefore, we have identified \$30,006 of known questioned costs for the Social Services Block Grant (Title XX).

We recommend the County Department of Job and Family Services develop a system of controls and procedures over grant compliance requirements to help ensure expenditures charged to a federal program fall within the program guidelines. As part of the control system, management should require adequate documentation such as required purchase receipts or more restrictive guidelines for the use of the gift cards to help ensure gift cards are used for proper “food assistance” purposes.

ATHENS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 §.505
DECEMBER 31, 2009
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)
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1. Social Services Block Grant (Continued)

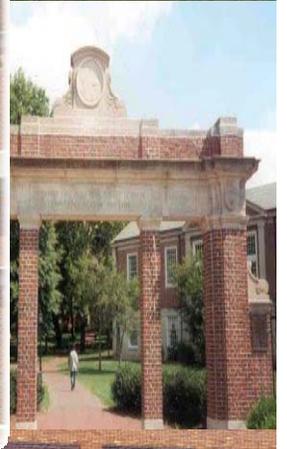
Officials' Response and Corrective Action Plan: The agency will not use Title XX funds to purchase gift cards to be issued as "supplemental food items" without adequate documentation that the cards would be used for the proper purpose.

Anticipated Completion Date: All action completed as no future purchases of gift cards will be made without adequate documentation that the cards would be used for the proper purpose.

Athens County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2009



ATHENS COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2009



Jill A. Thompson Athens County Auditor

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**ATHENS COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
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**ATHENS COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2009
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Introductory Section



Photos: Jeremy Stump



Jill A. Thompson

Athens County Auditor

Honorable Larry Payne
Honorable Lenny Eliason
Honorable Mark Sullivan

June 25, 2010

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our nineteenth Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2009. 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 63,026. The City of Athens is the County seat with an estimated population of 22,088.

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 Children Services and the Athens County Board of Developmental Disabilities (Beacon School). ATCO, Inc. and the Athens County Port Authority, while they are separate legal entities, are each reflected as component units on the basic financial statements because of the significance of their financial relationships with the County.

The County Auditor serves as fiscal agent, but the County has no financial accountability for the following legally separate agencies: The Athens 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.

Work has been completed on the first phase of the Nelsonville bypass with the scheduled phase 2 work progressing due to the availability of economic stimulus money. This bypass, along with the Super II Highway improving Rt. 33 from Athens to Meigs County creating a connector to Ravenswood, WV and I-77 and the completed Rt. 33 Lancaster bypass will greatly improve the access to Athens County.

Development continues on East State Street in the City of Athens. The Market on State mall has added Tractor Supply Co. and Dunhams Sports as anchor stores. Holzer Clinic was completed and opened in December, 2008. Columbus Road in Athens continues to develop into a business center with the addition of Health Recovery Services, Murray's Auto Parts and other stores. In Nelsonville, a new Peoples Bank branch has been completed.

Ohio University continues to play an important role in the economic development of Athens County. They continue to renovate their residence halls, including Adams Hall in 2008. Private development of student housing continued with the construction of The Summit off of Richland Avenue.

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

In 2009 the County's Geographical Informational System (GIS) Management system received the new Land Based Response System (LBRS) project. This project provided the County with new street centerlines and new field verified addresses along with County-wide road signage and hydrant data. The County parcel layer continues to be updated with new splits and owner changes. The previous plat maps and property surveys have been partially posted on the County GIS website.

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. Five bridges were replaced or rehabilitated and a major creek washout was fixed in 2009. The first third of County Road 48 has been resurfaced through Ohio Public Works Commission Infrastructure Grants (Issue I) Program. A new gas well was added to the existing gas wells providing free gas heat to the Engineer's facilities. Four dump trucks were rebuilt with new beds, engines and paint.

The Athens County Auditor was named the GIS Coordinator for the County by the Board of Commissioners. An online Dog License program was proposed and approved in 2009 to begin in 2010. Progress continues with the LandDisc program and is being used in the Real Estate Division to attach photos of real property to the property record cards for future reference. A farmland calculator has also been implemented to assist with soil types on agricultural properties and expanded property tax information is now available to the public for multiple tax years.

The Athens County 911 Emergency Communications is also utilizing LBRS and is receiving grant funds to pay for the system.

RELEVANT FINANCIAL POLICIES

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

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

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

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

INDEPENDENT AUDIT

Athens County had an independent audit of all its funds by the Ohio Auditor of State for the year ended December 31, 2009. 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, 2008. 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.

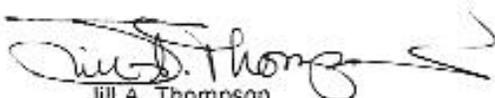
ACKNOWLEDGEMENTS

The publication of this 2009 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 Jared Bunting, continued exertion and untiring efforts receive my personal appreciation.

Sincerely,



Jill A. Thompson
Athens County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Athens County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

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.



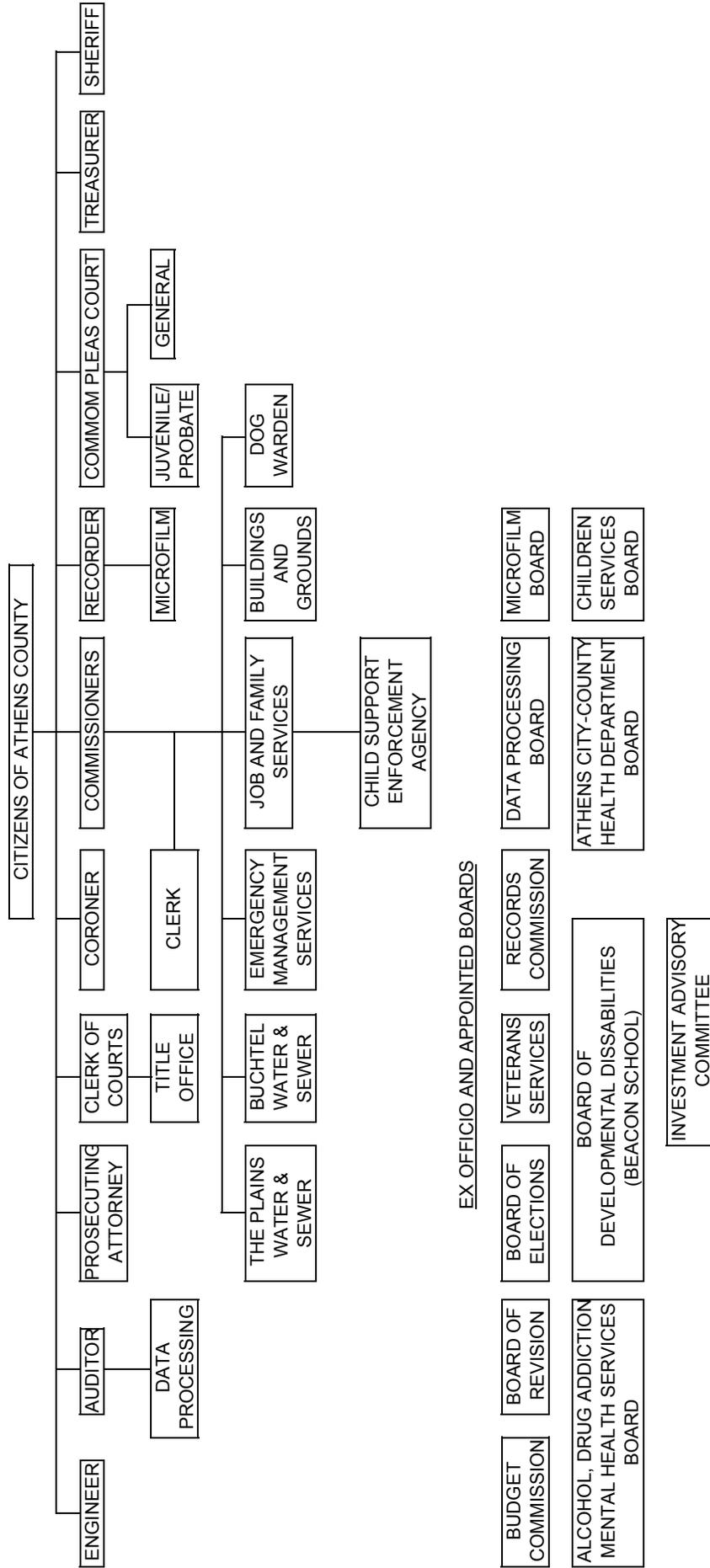
President

Executive Director

ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2009

<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	1/03/09 to 1/02/13
Larry Payne	County Commissioner	1/02/09 to 1/01/13
Jill A. Thompson	County Auditor	3/10/07 to 3/11/11
JaVon Kittle Cooper	County Treasurer	9/04/09 to 9/04/13
C. David Warren	Prosecuting Attorney	1/01/09 to 12/31/12
Archie Stanley	County Engineer	1/01/09 to 12/31/12
Jessica Markins	County Recorder	1/01/09 to 12/31/12
Harold Clay Thompson, DO.	County Coroner	1/01/09 to 12/31/12
Ann C. Trout	Clerk of Courts	1/01/09 to 12/31/12
L. Alan Goldsberry	Common Pleas Court Judge	2/09/09 to 2/08/15
Michael Ward	Common Pleas Court Judge	1/01/05 to 12/31/10
Robert W. Stewart	Probate/Juvenile Court Judge	2/09/09 to 2/08/15
Patrick Kelly	Sheriff	1/01/09 to 12/31/12

ORGANIZATIONAL CHART OF ATHENS COUNTY



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Financial Section



Photos: Jim Downard



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio (the County), as of and for the year ended December 31, 2009, 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of ATCO, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, County, Ohio, as of December 31, 2009, 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, ACBDD (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.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2010, 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.



Mary Taylor, CPA
Auditor of State

June 25, 2010

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(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, 2009. 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 2009 are as follows:

Total assets of the County exceeded its total liabilities at December 31, 2009 by \$87,905,592.

The County's total net assets increased \$629,232 or 0.72% from 2008 to 2009.

Program revenues of governmental activities accounted for \$31,550,243 or 59.18% of total governmental activities revenue. General revenues accounted for \$21,761,331 or 40.82% of the total governmental activities revenue.

The County had \$52,631,957 in expenses related to governmental activities; \$31,550,243 of these expenses was offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and miscellaneous revenue of \$21,761,331 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,168,392 or 98.18% of total business-type activities revenue. General revenues accounted for \$21,666 or 1.82% of the total business-type activities revenue.

The County had \$1,240,443 in expenses related to business-type activities; \$1,168,392 of these expenses were offset by program specific charges for services. General revenues of \$21,666 were utilized to provide for these programs.

Among major funds, the General Fund had \$12,043,925 in revenues, \$11,630,282 in expenditures, and (\$1,061,775) in net transfers and other financing sources. The General Fund balance decreased by \$648,132 from \$3,318,239 to \$2,670,107.

In 2009, the County's governmental activities related outstanding bonds decreased by \$300,000 or 23.53% to \$975,000. The County's governmental activities related outstanding long-term notes decreased by \$34,000 or 4.14% to \$787,000. The County's governmental activities related outstanding loans had a decrease of \$79,760 or 11.56% to \$610,498. Governmental activities related bond anticipation notes outstanding at year-end were \$0, a decrease of \$39,098 or 100.00% from the end of the prior year. Total governmental activities related debt outstanding decreased in 2009 by \$452,858 to \$2,372,498.

In 2009, the County's business-type related outstanding bonds had a net decrease of \$9,100 or 1.30% to \$690,400, while the County's business-type activities related outstanding loans had a net decrease of \$24,783 or 4.24% to \$560,073. Total business-type activities related debt outstanding decreased in 2009 by \$33,883 to \$1,250,473.

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, 2009
(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 2009?" 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, ACBDD (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, 2009
(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, 2009
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2009 compared to 2008:

	Table 1 Net Assets					
	Governmental Activities		Business-Type Activities		Total	
	2009	Restated 2008	2009	Restated 2008	2009	Restated 2008
<i>Assets:</i>						
Current and Other Assets	\$37,526,010	\$36,233,730	\$2,044,995	\$1,964,871	\$39,571,005	\$38,198,601
Capital Assets, Net	<u>62,963,944</u>	<u>64,478,640</u>	<u>5,143,243</u>	<u>5,303,763</u>	<u>68,107,187</u>	<u>69,782,403</u>
Total Assets	<u>100,489,954</u>	<u>100,712,370</u>	<u>7,188,238</u>	<u>7,268,634</u>	<u>107,678,192</u>	<u>107,981,004</u>
<i>Liabilities:</i>						
Current and Other Liabilities	11,619,289	12,030,749	86,755	90,965	11,706,044	12,121,714
Long-Term Liabilities	<u>6,777,039</u>	<u>7,267,612</u>	<u>1,289,517</u>	<u>1,315,318</u>	<u>8,066,556</u>	<u>8,582,930</u>
Total Liabilities	<u>18,396,328</u>	<u>19,298,361</u>	<u>1,376,272</u>	<u>1,406,283</u>	<u>19,772,600</u>	<u>20,704,644</u>
<i>Net Assets:</i>						
Invested in Capital Assets, Net of Related Debt	61,119,548	62,286,165	3,892,770	4,019,407	65,012,318	66,305,572
Restricted	21,088,112	18,651,544	0	0	21,088,112	18,651,544
Unrestricted	<u>(114,034)</u>	<u>476,300</u>	<u>1,919,196</u>	<u>1,842,944</u>	<u>1,805,162</u>	<u>2,319,244</u>
Total Net Assets	<u>\$82,093,626</u>	<u>\$81,414,009</u>	<u>\$5,811,966</u>	<u>\$5,862,351</u>	<u>\$87,905,592</u>	<u>\$87,276,360</u>

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

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

Current liabilities decreased due primarily to decreases in accounts payable and intergovernmental payable.

Long-term liabilities decreased due to the payment of scheduled debt obligations.

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 \$87,905,592. By far, the largest portion of the County's net assets (73.96%) 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

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(Unaudited)

capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net assets represents resources that are subject to restrictions on how they can be used. These resources accounted for \$21,088,112 or 23.99% of total net assets. The remaining balance of \$1,805,162 or 2.05% which is unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors. Total net assets increased in 2009 by \$629,232. As of December 31, 2009, the County is able to report a positive balance of \$82,093,626 for governmental type activities. For business-type activities, a positive net asset balance of \$5,811,966 is reported.

Table 2 shows the changes in net assets for the year 2009 compared to 2008.

Table 2
Changes in Net Assets

	Governmental Activities	Business-Type Activities	Total	Governmental Activities Restated 2008	Business-Type Activities Restated 2008	Total Restated 2008
	2009	2009	2009	2008	2008	2008
<i>Revenues:</i>						
<i>Program Revenues</i>						
Charges for Services	\$4,966,110	\$1,168,392	\$6,134,502	\$4,811,741	\$1,114,150	\$5,925,891
Operating Grants and Contributions	25,814,557	0	25,814,557	26,021,803	0	26,021,803
Capital Grants and Contributions	769,576	0	769,576	400,000	0	400,000
Total Program Revenue	<u>31,550,243</u>	<u>1,168,392</u>	<u>32,718,635</u>	<u>31,233,544</u>	<u>1,114,150</u>	<u>32,347,694</u>
<i>General Revenues</i>						
Property Taxes	11,313,479	0	11,313,479	11,127,081	0	11,127,081
Sales Tax	6,413,526	0	6,413,526	6,358,789	0	6,358,789
Grants and Entitlements	1,785,484	0	1,785,484	1,970,699	0	1,970,699
Investment Earnings	720,993	74	721,067	1,184,704	235	1,184,939
Miscellaneous	1,527,849	21,592	1,549,441	1,229,959	33,962	1,263,921
Total General Revenues	<u>21,761,331</u>	<u>21,666</u>	<u>21,782,997</u>	<u>21,871,232</u>	<u>34,197</u>	<u>21,905,429</u>
Total Revenues	<u>53,311,574</u>	<u>1,190,058</u>	<u>54,501,632</u>	<u>53,104,776</u>	<u>1,148,347</u>	<u>54,253,123</u>
<i>Program Expenses:</i>						
<i>General Government</i>						
Legislative and Executive	6,167,282	0	6,167,282	6,639,669	0	6,639,669
Judicial	2,478,807	0	2,478,807	2,401,481	0	2,401,481
Public Safety	5,348,217	0	5,348,217	4,733,771	0	4,733,771
Public Works	6,268,593	0	6,268,593	5,850,362	0	5,850,362
Health	2,775,185	0	2,775,185	2,413,340	0	2,413,340
Human Services	29,335,698	0	29,335,698	29,241,112	0	29,241,112
Conservation and Recreation	16,769	0	16,769	18,193	0	18,193
Economic Development and Assistance	120,179	0	120,179	46,794	0	46,794
Interest and Fiscal Charges	121,227	0	121,227	152,967	0	152,967
Plains Sewer	0	344,085	344,085	0	262,550	262,550
Plains Water	0	593,588	593,588	0	564,917	564,917
Buchtel Sewer	0	192,950	192,950	0	207,878	207,878
Buchtel Water	0	109,820	109,820	0	115,974	115,974
Total Expenses	<u>52,631,957</u>	<u>1,240,443</u>	<u>53,872,400</u>	<u>51,497,689</u>	<u>1,151,319</u>	<u>52,649,008</u>
Change in Net Assets	679,617	(50,385)	629,232	1,607,087	(2,972)	1,604,115
Net Assets January 1	<u>81,414,009</u>	<u>5,862,351</u>	<u>87,276,360</u>	<u>79,806,922</u>	<u>5,865,323</u>	<u>85,672,245</u>
Net Assets December 31	<u>\$82,093,626</u>	<u>\$5,811,966</u>	<u>\$87,905,592</u>	<u>\$81,414,009</u>	<u>\$5,862,351</u>	<u>\$87,276,360</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 89.53% of the total governmental activities. Human Services, which accounts for 55.74% 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,

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Board of Developmental Disabilities, Child Support Enforcement Agency and Children Services. Public Works, which accounts for 11.91% 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 11.72% of the total, represents cost associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor and Recorder. Public Safety, which represents 10.16% of the total, represents costs mainly associated with the operation of the Sheriff's Department and 911 Emergency Communication.

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

As noted previously, the net assets increased \$679,617 or 0.83%. This is less of an increase than last year when net assets increased \$1,607,087 or 2.01%. Total revenues increased \$206,798 or 0.39% from last year and expenses increased \$1,134,268 or 2.20% from last year.

The major factors in the change in revenues are a significant increase in capital grants and contributions which increased \$369,576 or 92.39%, an increase of \$297,890 or 24.22% in miscellaneous revenue, a \$154,369 or 3.21% increase in charges for services and a \$463,711 or 39.14% decrease in investment earnings.

Expenses increased by \$1,134,268 or 2.20%. Increases of \$614,446 or 12.98% in Public Safety, due to increases in the Sheriff Grant Projects and 911 Emergency Communications, and \$418,231 or 7.15% in Public Works offset a decrease of \$472,387 or 7.11% in Legislative and Executive, which was due to decreased expenses in the General Fund and Real Estate Assessment.

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 2009	Net Cost of Services 2009
General Government		
Legislative and Executive	\$6,167,282	\$3,954,254
Judicial	2,478,807	1,590,497
Public Safety	5,348,217	4,736,000
Public Works	6,268,593	683,507
Health	2,775,185	2,067,637
Human Services	29,335,698	7,795,693
Conservation and Recreation	16,769	13,091
Economic Development	120,179	119,808
Interest and Fiscal Charges	121,227	121,227
	<u>\$52,631,957</u>	<u>\$21,081,714</u>
Total Expenses		

It should be noted that 59.95% 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 \$7,795,693 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

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levies for several programs including the Board of Developmental Disabilities and Children Services. For 2009, the net cost of providing these Human Services was only 26.57% of total cost.

For Legislative and Executive, the \$3,954,254 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 \$22,061,013 (97.65% is unreserved), an increase of \$1,923,428 or 9.55% from last year.

The General Fund is the primary operating fund of the County. At the end of 2009, the total fund balance in the General Fund was \$2,670,107 of which \$2,663,070 was unreserved. During the year, revenues exceeded expenditures by \$413,643. Planned transfers to various other funds mainly for debt payments and capital projects reduced the change in fund balance to a decrease of \$648,132. This decrease was due mainly to a decrease in revenue combined with a small increase in expenditures.

For the other major funds of the County's governmental funds, the Job and Family Services Fund balance increased by \$498,827 or 74.19% due to a decrease in expenditures in 2009. The Road (MVGT) Fund balance increased by \$513,069 or 59.86% due to decreased expenditures, while the ACBDD (Beacon School) Fund balance increased by \$552,112 or 10.42% due to increased revenues and decreased expenditures and the Ambulance Service Fund balance decreased by \$128,634 or 15.33% due to decreased revenues. Finally, the Children Services Fund balance increased by \$779,173 or 21.09% due to revenues continuing to exceed expenditures.

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 \$5,811,966, of which \$1,919,196 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 \$2,767,607 with \$1,361,141 of that unrestricted and \$2,086,230 of which \$98,444 was unrestricted, respectively. During 2009, the Plains Sewer Fund net assets decreased by \$12,281 or 0.44% while the Buchtel Sewer Fund net assets decreased by \$25,480 or 1.21%.

Budgetary Highlights – General Fund

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

For the General Fund, the final budgeted revenues were \$11,194,259 representing a \$28,084 decrease from the original budgeted estimates of \$11,222,343. The final budget reflected a 0.25% decrease from

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the original budgeted amount. There was an 9.34% positive variance in actual revenues as compared to the final budget in the General Fund. This was due to the receipt of unanticipated sales tax, intergovernmental revenue, charges for services, and interest. For the General Fund, the final budget basis expenditures were \$12,341,996 representing an decrease of \$79,611 or 0.64% from the original budget. There was a 4.54% 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, 2009, amounts to \$65,012,318 (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 2009 fiscal year. In 2009, there were no additional construction projects.

During 2009, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to a total of \$73,725,520.

Long-term Debt - At December 31, 2009, the County had total bonded debt outstanding of \$975,000. The County's long-term bonded debt decreased by \$300,000 (23.53%), while its long-term loan debt had a net decrease of \$79,760 (11.56%) during 2009. The County's long-term notes decreased by \$34,000 (4.14%) during 2009.

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 2009 was 8.60%, which increased from a rate of 6.60% the previous December. This was below both the national and state unemployment rate of 9.3% and 10.2%, respectively, for that same month.

Athens County is the home of Ohio University and Hocking College with a significant agricultural presence. The County's \$921.48 million tax base has grown at an average annual rate of 4.55% 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 2.57% over the past five years. As of May 2010, sales tax is up 5.12% over 2009.

Decreases in interest rates continue to have a significant impact on the County's revenues. Investment earnings in 2009 were down \$463,872 or 39.15% from 2008. Total investment earnings for all funds totaled \$721,067 in 2009, down from \$1,184,939 in 2008.

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, 2009

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Atco Inc.	Athens Co. Port Authority
Assets					
Cash and Cash Equivalents	\$20,338,443	\$1,395,287	\$21,733,730	\$188,159	\$276,106
Cash and Cash Equivalents in Segregated Accounts	100,410	97,229	197,639		
<i>Receivables:</i>					
Property Taxes	10,727,958		10,727,958		
Sales Taxes	1,058,482		1,058,482		
Accounts	42,697	105,430	148,127	37,965	
Special Assessments		428,145	428,145		
Accrued Interest	64,174		64,174		284
Loans	525,164		525,164		
Intergovernmental	4,117,900	53	4,117,953		
Internal Balance	(660)	660	0		
Due From Component Unit	795		795		
Due from Primary Government			0	16,421	
Materials and Supplies Inventory	83,908	8,210	92,118	157,681	
Prepaid Items	466,739	9,981	476,720	1,475	15,000
Nondepreciable Capital Assets	1,389,139	29,741	1,418,880		520,727
Depreciable Capital Assets, Net	61,574,805	5,113,502	66,688,307	10,239	1,662,147
Total Assets	100,489,954	7,188,238	107,678,192	411,940	2,474,264
Liabilities					
Accounts Payable	292,475	9,796	302,271	15,936	
Contracts Payable	249,386	9,875	259,261		
Accrued Wages and Benefits	627,036	6,284	633,320	3,994	
Matured Compensated Absences Payable	3,786		3,786		
Intergovernmental Payable	648,308	39,292	687,600	6,408	
Accrued Interest Payable	3,479	21,343	24,822		3,693
Deposits Held and Due to Others	888		888	5,585	
Unearned Revenue	9,749,950		9,749,950	14,884	
Notes Payable	0		0		321,984
Matured Bonds Payable	17,000		17,000		
Matured Interest Payable	10,560	165	10,725		
Due to Component Unit	16,421		16,421		
Due to Primary Government				795	
<i>Long Term Liabilities:</i>					
Due Within One Year	1,809,297	53,195	1,862,492		136,291
Due In More Than One Year	4,967,742	1,236,322	6,204,064		880,915
Total Liabilities	18,396,328	1,376,272	19,772,600	47,602	1,342,883
Net Assets					
Invested in Capital Assets, Net of Related Debt	61,119,548	3,892,770	65,012,318	10,239	2,182,874
<i>Restricted for:</i>					
Job and Family Services	796,720		796,720		
Road and Bridge Services	2,609,225		2,609,225		
Children Services	4,672,808		4,672,808		
Mental Retardation Services	6,113,671		6,113,671		
Ambulance Service	923,167		923,167		
Capital Projects	377,431		377,431		
<i>General Government:</i>					
Legislative and Executive	778,790		778,790		
Judicial	295,585		295,585		
Public Safety	1,674,412		1,674,412		
Public Works	148,989		148,989		
Health	871,600		871,600		
Human Services	1,015,282		1,015,282		
Consevation and Recreation	990		990		
Economic Development and Assistance	809,442		809,442		249,824
Unrestricted	(114,034)	1,919,196	1,805,162	354,099	(1,301,317)
Total Net Assets	\$82,093,626	\$5,811,966	\$87,905,592	\$364,338	\$1,131,381

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Activities
For Fiscal Year Ended December 31, 2009

	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	\$6,167,282	\$2,212,028	\$1,000	\$0
Judicial	2,478,807	851,327	36,983	0
Public Safety	5,348,217	212,821	399,396	0
Public Works	6,268,593	46,405	4,769,105	769,576
Health	2,775,185	219,087	488,461	0
Human Services	29,335,698	1,424,071	20,115,934	0
Conservation and Recreation	16,769	0	3,678	0
Economic Development and Assistance	120,179	371	0	0
Interest and Fiscal Charges	121,227	0	0	0
<i>Total Governmental Activities</i>	<u>52,631,957</u>	<u>4,966,110</u>	<u>25,814,557</u>	<u>769,576</u>
Business-Type Activities:				
Plains Sewer	344,085	325,985	0	0
Plains Water	593,588	586,164	0	0
Buchtel Sewer	192,950	166,837	0	0
Buchtel Water	109,820	89,406	0	0
<i>Total Business-Type Activities</i>	<u>1,240,443</u>	<u>1,168,392</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$53,872,400</u>	<u>\$6,134,502</u>	<u>\$25,814,557</u>	<u>\$769,576</u>
Component Units:				
ATCO, Inc.	\$1,080,703	\$425,587	\$502,952	\$0
Athens County Port Authority	148,894	232,000	0	55,780
<i>Total Component Units</i>	<u>\$1,229,597</u>	<u>\$657,587</u>	<u>\$502,952</u>	<u>\$55,780</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

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
(\$3,954,254)	\$0	(\$3,954,254)	\$0	\$0
(1,590,497)	0	(1,590,497)	0	0
(4,736,000)	0	(4,736,000)	0	0
(683,507)	0	(683,507)	0	0
(2,067,637)	0	(2,067,637)	0	0
(7,795,693)	0	(7,795,693)	0	0
(13,091)	0	(13,091)	0	0
(119,808)	0	(119,808)	0	0
(121,227)	0	(121,227)	0	0
<u>(21,081,714)</u>	<u>0</u>	<u>(21,081,714)</u>	<u>0</u>	<u>0</u>
0	(18,100)	(18,100)	0	0
0	(7,424)	(7,424)	0	0
0	(26,113)	(26,113)	0	0
<u>0</u>	<u>(20,414)</u>	<u>(20,414)</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>(72,051)</u>	<u>(72,051)</u>	<u>0</u>	<u>0</u>
<u>(21,081,714)</u>	<u>(72,051)</u>	<u>(21,153,765)</u>	<u>0</u>	<u>0</u>
0	0	0	(152,164)	0
0	0	0	0	138,886
<u>0</u>	<u>0</u>	<u>0</u>	<u>(152,164)</u>	<u>138,886</u>
1,914,319	0	1,914,319	0	0
3,248,483	0	3,248,483	0	0
4,097,817	0	4,097,817	0	0
1,462,543	0	1,462,543	0	0
590,317	0	590,317	0	0
5,131,814	0	5,131,814	0	0
1,281,712	0	1,281,712	0	0
1,785,484	0	1,785,484	0	0
720,993	74	721,067	162	2,481
<u>1,527,849</u>	<u>21,592</u>	<u>1,549,441</u>	<u>116,571</u>	<u>24,054</u>
<u>21,761,331</u>	<u>21,666</u>	<u>21,782,997</u>	<u>116,733</u>	<u>26,535</u>
679,617	(50,385)	629,232	(35,431)	165,421
<u>81,414,009</u>	<u>5,862,351</u>	<u>87,276,360</u>	<u>399,769</u>	<u>965,960</u>
<u>\$82,093,626</u>	<u>\$5,811,966</u>	<u>\$87,905,592</u>	<u>\$364,338</u>	<u>\$1,131,381</u>

ATHENS COUNTY, OHIO
Balance Sheet
Governmental Funds
December 31, 2009

	General	Job & Family Services	Road (MVGT)	Children Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Assets:								
Cash and Cash Equivalents	\$1,703,103	\$1,019,272	\$755,835	\$4,452,923	\$6,041,289	\$708,767	\$5,416,891	\$20,098,080
Cash and Cash Equivalents in Segregated Accounts	37,246		216	646			62,302	100,410
Receivables:								
Property Taxes	1,818,219			3,077,461	3,884,222	1,387,841	560,215	10,727,958
Sales Tax	846,801						211,681	1,058,482
Accounts	5,104			1,654	31,125		4,814	42,697
Accrued Interest	64,174							64,174
Loans							525,164	525,164
Interfund Receivable	68,752	339,481		14,947			4,252	427,432
Intergovernmental Receivable	641,284	153,926	2,142,902	405,841	339,127	86,137	348,683	4,117,900
Due from Component Unit					795			795
Materials and Supplies Inventory	32,983		50,050				875	83,908
Prepaid Items	140,992	101,354	1,713	2,208	20,449	1,557	198,466	466,739
Total Assets	\$5,358,658	\$1,614,033	\$2,950,716	\$7,955,680	\$10,317,007	\$2,184,302	\$7,333,343	\$37,713,739
Liabilities:								
Accounts Payable	\$60,365	\$61,814	\$48,400	\$43,517	\$40,573	\$0	\$37,806	\$292,475
Contracts Payable	3,993	99,083	24,000	14,858	6,551		100,901	249,386
Accrued Wages and Benefits	152,023	136,421	42,190	87,289	129,363		79,750	627,036
Matured Compensated Absences Payable		2,914		872				3,786
Interfund Payable		5,607	273	8,851			413,361	428,092
Intergovernmental Payable	219,515	136,978	25,210	51,421	141,723		73,461	648,308
Due to Component Unit					16,421			16,421
Deposits Held and Due to Others	888							888
Deferred Revenue	2,251,767		1,440,424	3,274,990	4,131,880	1,473,978	785,735	13,358,774
Matured Bonds Payable							17,000	17,000
Matured Interest Payable							10,560	10,560
Total Liabilities	2,688,551	442,817	1,580,497	3,481,798	4,466,511	1,473,978	1,518,574	15,652,726
Fund Balances:								
Reserved for Loans Receivable							473,498	473,498
Reserved for Encumbrances	7,037						37,095	44,132
Unreserved/Undesignated, Reported in:								
General Fund	2,663,070							2,663,070
Special Revenue Funds		1,171,216	1,370,219	4,473,882	5,850,496	710,324	4,919,473	18,495,610
Debt Service Funds							7,272	7,272
Capital Projects Funds							377,431	377,431
Total Fund Balances (Deficits)	2,670,107	1,171,216	1,370,219	4,473,882	5,850,496	710,324	5,814,769	22,061,013
Total Liabilities and Fund Balances	\$5,358,658	\$1,614,033	\$2,950,716	\$7,955,680	\$10,317,007	\$2,184,302	\$7,333,343	\$37,713,739

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, 2009

Total Governmental Fund Balances	\$22,061,013
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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.	62,963,944
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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	2,630,816
Property Taxes	978,008
	3,608,824

Total	3,608,824
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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.	240,363
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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	(2,372,498)
Accrued Interest Payable	(3,479)
Premium on Notes	(10,023)
Capital Leases Payable	(49,810)
Landfill Post-Closure Costs Payable	(2,578,342)
Compensated Absences	(1,766,366)
	(6,780,518)

Total	(6,780,518)
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Net Assets of Governmental Activities	<u><u>\$82,093,626</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, 2009

	General	Job & Family Services	Road (MVGT)	Childrens Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Revenues:								
Property Taxes	\$1,895,716	\$0	\$0	\$3,215,085	\$4,055,577	\$1,447,210	\$584,129	\$11,197,717
Sales Tax	5,131,814						1,281,712	6,413,526
Intergovernmental	1,835,162	10,501,460	4,212,639	3,239,482	3,075,073	293,171	5,549,786	28,706,773
Charges for Services	1,857,947		239	841,383	440,607		1,409,546	4,549,722
Licenses and Permits	2,534						163,401	165,935
Fines and Forfeitures	147,987		46,166				56,300	250,453
Interest	695,686		874				23,772	720,332
Other Revenues	477,079	185,030	127,663	148,815	85,900		503,362	1,527,849
Total Revenue	12,043,925	10,686,490	4,387,581	7,444,765	7,657,157	1,740,381	9,572,008	53,532,307
Expenditures:								
<i>Current:</i>								
<i>General Government:</i>								
Legislative and Executive	5,166,272						738,892	5,905,164
Judicial	2,155,706						330,213	2,485,919
Public Safety	3,302,952						1,873,362	5,176,314
Public Works	93,000		3,873,953				614,012	4,580,965
Health	386,374					1,869,015	453,563	2,708,952
Human Services	430,780	10,619,162		6,663,984	7,056,782		4,391,276	29,161,984
Conservation and Recreation	7,016							7,016
Economic Development and Assistance							120,179	120,179
Capital Outlay							881,152	881,152
<i>Debt Service:</i>								
Principal Retirement	82,307			1,346			421,520	505,173
Interest and Fiscal Charges	5,875		559	262			116,203	122,899
Total Expenditures	11,630,282	10,619,162	3,874,512	6,665,592	7,056,782	1,869,015	9,940,372	51,655,717
Excess of Revenues Over (Under) Expenditures	413,643	67,328	513,069	779,173	600,375	(128,634)	(368,364)	1,876,590
Other Financing Sources (Uses):								
Sale of Capital Assets	352				1,737		1	2,090
Proceeds of Capital Leases	22,939						21,809	44,748
Transfers - In		431,499					703,567	1,135,066
Transfers - Out	(1,085,066)				(50,000)			(1,135,066)
Total Other Sources (Uses)	(1,061,775)	431,499	0	0	(48,263)	0	725,377	46,838
Net Change in Fund Balances	(648,132)	498,827	513,069	779,173	552,112	(128,634)	357,013	1,923,428
Fund Balances (Deficits) at Beginning of Year	3,318,239	672,389	857,150	3,694,709	5,298,384	838,958	5,457,756	20,137,585
Fund Balances (Deficits) at End of Year	<u>\$2,670,107</u>	<u>\$1,171,216</u>	<u>\$1,370,219</u>	<u>\$4,473,882</u>	<u>\$5,850,496</u>	<u>\$710,324</u>	<u>\$5,814,769</u>	<u>\$22,061,013</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Reconciliation of Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2009

Net Change in Fund Balances - Total Governmental Funds \$1,923,428

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

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

Capital Outlay	2,504,116	
Depreciation	<u>(3,924,504)</u>	
Total		(1,420,388)

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. (94,308)

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

Intergovernmental Revenue	(337,156)	
Property Taxes	<u>115,762</u>	
Total		(221,394)

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. 505,173

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 1,672

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. (34,451)

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. 63,972

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. (44,748)

An internal service fund is used by management to pay excess insurance costs. This fund is not included in the governmental funds. 661

Change in Net Assets of Governmental Activities \$679,617

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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,821,691	\$1,821,691	\$1,895,716	\$74,025
Sales Tax	4,800,000	4,800,000	5,104,912	304,912
Intergovernmental	1,681,444	1,681,444	1,849,135	167,691
Charges for Services	1,747,402	1,719,318	1,848,241	128,923
Licenses and Permits	3,200	3,200	2,534	(666)
Fines and Forfeitures	124,000	124,000	147,620	23,620
Interest	651,000	651,000	906,719	255,719
Other	393,606	393,606	484,721	91,115
Total Revenue	11,222,343	11,194,259	12,239,598	1,045,339
Expenditures:				
<i>Current:</i>				
General Government:				
Legislative and Executive	5,983,385	5,597,732	5,327,973	269,759
Judicial	2,302,871	2,372,994	2,193,284	179,710
Public Safety	3,085,695	3,345,467	3,313,348	32,119
Public Works	83,000	93,000	93,000	0
Health	494,992	461,305	389,966	71,339
Human Services	433,664	433,498	432,126	1,372
Conservation and Recreation	11,000	11,000	6,605	4,395
Total Expenditures	12,394,607	12,314,996	11,756,302	558,694
Excess of Revenues Over (Under) Expenditures	<u>(1,172,264)</u>	<u>(1,120,737)</u>	<u>483,296</u>	<u>1,604,033</u>
Other Financing Sources (Uses):				
Sale of Capital Assets	400	400	352	(48)
Advances - In	0	0	1,000	1,000
Advances - Out	0	(1,000)	(1,000)	0
Transfers - Out	<u>(1,019,438)</u>	<u>(1,085,066)</u>	<u>(1,085,066)</u>	<u>0</u>
Total Other Financing Sources (Uses)	(1,019,038)	(1,085,666)	(1,084,714)	952
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(2,191,302)</u>	<u>(2,206,403)</u>	<u>(601,418)</u>	<u>1,604,985</u>
Fund Balances (Deficit) at Beginning of Year	2,135,196	2,135,196	2,135,196	0
Prior Year Encumbrances Appropriated	<u>100,400</u>	<u>100,400</u>	<u>100,400</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$44,294</u>	<u>\$29,193</u>	<u>\$1,634,178</u>	<u>\$1,604,985</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$13,150,000	\$13,090,783	\$9,821,469	(\$3,269,314)
Other	5,000	5,000	2,106	(2,894)
Total Revenue	13,155,000	13,095,783	9,823,575	(3,272,208)
Expenditures:				
<i>Current:</i>				
Human Services	13,755,436	10,739,267	10,095,545	643,722
Total Expenditures	13,755,436	10,739,267	10,095,545	643,722
Excess of Revenues Over (Under) Expenditures	(600,436)	2,356,516	(271,970)	(2,628,486)
Other Financing Sources (Uses):				
Advances - In	0	180,000	180,000	0
Advances - Out	0	(225,000)	(225,000)	0
Transfers - In	600,000	600,000	431,499	(168,501)
Total Other Financing Sources (Uses)	600,000	555,000	386,499	(168,501)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(436)	2,911,516	114,529	(2,796,987)
Fund Balances (Deficit) at Beginning of Year	904,743	904,743	904,743	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$904,307</u>	<u>\$3,816,259</u>	<u>\$1,019,272</u>	<u>(\$2,796,987)</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$4,239,278	\$4,239,278	\$4,201,448	(\$37,830)
Charges for Services	445	445	239	(206)
Fines and Forfeitures	37,546	37,546	46,764	9,218
Interest	0	0	924	924
Other	31,472	31,472	110,012	78,540
Total Revenue	<u>4,308,741</u>	<u>4,308,741</u>	<u>4,359,387</u>	<u>50,646</u>
Expenditures:				
<i>Current:</i>				
Public Works	4,244,595	4,245,320	3,874,587	370,733
<i>Debt Service:</i>				
Principal Retirement	40,000	39,343	39,343	0
Interest and Fiscal Charges	1,000	932	932	0
Total Debt Service	<u>41,000</u>	<u>40,275</u>	<u>40,275</u>	<u>0</u>
Total Expenditures	<u>4,285,595</u>	<u>4,285,595</u>	<u>3,914,862</u>	<u>370,733</u>
Excess of Revenues Over (Under) Expenditures	23,146	23,146	444,525	421,379
Fund Balances (Deficit) at Beginning of Year	311,232	311,232	311,232	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>\$334,378</u></u>	<u><u>\$334,378</u></u>	<u><u>\$755,757</u></u>	<u><u>\$421,379</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,059,309	\$3,059,309	\$3,215,085	\$155,776
Intergovernmental	3,215,110	3,215,110	3,567,273	352,163
Charges for Services	780,000	780,000	783,805	3,805
Other	166,200	135,116	156,023	20,907
Total Revenue	7,220,619	7,189,535	7,722,186	532,651
Expenditures:				
<i>Current:</i>				
Human Services	7,642,378	7,671,665	6,731,323	940,342
Total Expenditures	7,642,378	7,671,665	6,731,323	940,342
Excess of Revenues Over (Under) Expenditures	(421,759)	(482,130)	990,863	1,472,993
Fund Balances (Deficit) at Beginning of Year	3,462,060	3,462,060	3,462,060	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u><u>\$3,040,301</u></u>	<u><u>\$2,979,930</u></u>	<u><u>\$4,452,923</u></u>	<u><u>\$1,472,993</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
ACBDD (Beacon School) Fund
For the Year Ended December 31, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,858,796	\$4,121,596	\$4,055,577	(\$66,019)
Intergovernmental	2,711,236	2,711,236	3,104,237	393,001
Charges for Services	450,000	450,000	441,069	(8,931)
Other	95,000	95,000	78,624	(16,376)
Total Revenue	7,115,032	7,377,832	7,679,507	301,675
Expenditures:				
<i>Current:</i>				
Human Services	8,090,379	8,295,616	7,218,230	1,077,386
Total Expenditures	8,090,379	8,295,616	7,218,230	1,077,386
Excess of Revenues Over (Under) Expenditures	(975,347)	(917,784)	461,277	1,379,061
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	1,737	1,737
Transfers - Out	(50,000)	(50,000)	(50,000)	0
Total Other Financing Sources (Uses)	(50,000)	(50,000)	(48,263)	1,737
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,025,347)	(967,784)	413,014	1,380,798
Fund Balances (Deficit) at Beginning of Year	5,397,792	5,397,792	5,397,792	0
Prior Year Encumbrances Appropriated	230,483	230,483	230,483	0
Fund Balances (Deficit) at End of Year	<u>\$4,602,928</u>	<u>\$4,660,491</u>	<u>\$6,041,289</u>	<u>\$1,380,798</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,376,897	\$1,376,897	\$1,447,210	\$70,313
Intergovernmental	285,698	285,698	293,171	7,473
<i>Total Revenue</i>	1,662,595	1,662,595	1,740,381	77,786
Expenditures:				
<i>Current:</i>				
Health	36,500	1,950,922	1,869,244	81,678
<i>Total Expenditures</i>	36,500	1,950,922	1,869,244	81,678
Excess of Revenues Over (Under) Expenditures	1,626,095	(288,327)	(128,863)	159,464
Fund Balances (Deficit) at Beginning of Year	837,630	837,630	837,630	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,463,725</u>	<u>\$549,303</u>	<u>\$708,767</u>	<u>\$159,464</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Net Assets
Proprietary Funds
December 31, 2009

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities Internal Service Fund
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds		
<u>Assets:</u>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$898,666	\$96,437	\$400,184	\$1,395,287	\$240,363
Cash and Cash Equivalents in Segregated Accounts	26,767	14,167	56,295	97,229	
<i>Receivables:</i>					
Accounts	28,594	18,174	58,662	105,430	
Intrgovernmental Receivable	23	6	24	53	
Special Assessments	428,145			428,145	
Interfund Receivable	295		365	660	
Materials and Supplies Inventory			8,210	8,210	
Prepaid Items	3,086		6,895	9,981	
Total Current Assets	1,385,576	128,784	530,635	2,044,995	240,363
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	7,500		22,241	29,741	
Depreciable Capital Assets, Net	1,860,106	2,678,186	575,210	5,113,502	
Total Noncurrent Assets	1,867,606	2,678,186	597,451	5,143,243	0
Total Assets	3,253,182	2,806,970	1,128,086	7,188,238	240,363
<u>Liabilities:</u>					
<i>Current Liabilities:</i>					
Accounts Payable	5,361	231	4,204	9,796	
Contracts Payable	9,875			9,875	
Accrued Wages and Benefits	1,662	1,696	2,926	6,284	
Compensated Absences Payable	6,172		23,451	29,623	
Intergovernmental Payable	948	7,645	30,699	39,292	
Matured Interest Payable	165			165	
Accrued Interest Payable		20,768	575	21,343	
OWDA Loans Payable	10,435		1,137	11,572	
FmHA Loans Payable			2,400	2,400	
Revenue Bonds Payable		8,000		8,000	
General Obligation Bonds Payable		1,600		1,600	
Total Current Liabilities	34,618	39,940	65,392	139,950	0
<i>Long-Term Liabilities:</i>					
Compensated Absences Payable	252		9,169	9,421	
OWDA Loans Payable	450,705		63,096	513,801	
FmHA Loans Payable			32,300	32,300	
Revenue Bonds Payable		569,200		569,200	
General Obligation Bonds Payable		111,600		111,600	
Total Long-Term Liabilities	450,957	680,800	104,565	1,236,322	0
Total Liabilities	485,575	720,740	169,957	1,376,272	0
<u>Net Assets:</u>					
Invested in Capital Assets, Net of Related Debt Unrestricted	1,406,466	1,987,786	498,518	3,892,770	
	1,361,141	98,444	459,611	1,919,196	240,363
Total Net Assets	\$2,767,607	\$2,086,230	\$958,129	\$5,811,966	\$240,363

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, 2009

	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	\$325,985	\$166,481	\$670,307	\$1,162,773	\$0
Tap-In Fees		356	5,263	5,619	
Other Revenues	5,819	633	15,140	21,592	
Total Operating Revenues	331,804	167,470	690,710	1,189,984	0
Operating Expenses:					
Personal Services	50,206	14,593	118,572	183,371	
Fringe Benefits	26,658	5,954	32,909	65,521	
Contractual Services	138,821	78,189	463,600	680,610	
Materials and Supplies	17,060	203	24,213	41,476	
Other Expenses	41,139	524	23,435	65,098	
Depreciation	60,687	62,284	37,549	160,520	
Total Operating Expenses	334,571	161,747	700,278	1,196,596	0
Operating Income (Loss)	(2,767)	5,723	(9,568)	(6,612)	0
Non-Operating Revenues (Expenses):					
Interest Income			74	74	661
Interest and Fiscal Charges	(9,514)	(31,203)	(3,130)	(43,847)	
Total Non-Operating Revenues (Expenses)	(9,514)	(31,203)	(3,056)	(43,773)	661
Change in Net Assets	(12,281)	(25,480)	(12,624)	(50,385)	661
Net Assets at Beginning of Year, as Restated	2,779,888	2,111,710	970,753	5,862,351	239,702
Net Assets at End of Year	\$2,767,607	\$2,086,230	\$958,129	\$5,811,966	\$240,363

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For The Year Ended December 31, 2009

	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	\$326,317	\$166,054	\$672,887	\$1,165,258	\$0
Cash Received from Other Revenues	5,960	661	15,384	22,005	
Cash Payments to Employees	(75,158)	(18,078)	(146,219)	(239,455)	
Cash Payments for Contractual Services	(130,515)	(83,425)	(474,134)	(688,074)	
Cash Payments for Supplies & Materials	(18,013)	(203)	(24,042)	(42,258)	
Cash Payments for Other Expenses	(40,192)	(525)	(26,638)	(67,355)	
<i>Net Cash from Operating Activities</i>	<u>68,399</u>	<u>64,484</u>	<u>17,238</u>	<u>150,121</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(9,516)	(31,477)	(3,168)	(44,161)	
Principal Retirement of Bonds, Loans & Notes	(20,242)	(9,100)	(4,541)	(33,883)	
Cash Received from Capital Contributions	35,332			35,332	
<i>Net Cash from Capital and Related Financing Activities</i>	<u>5,574</u>	<u>(40,577)</u>	<u>(7,709)</u>	<u>(42,712)</u>	<u>0</u>
Cash Flows from Investing Activities:					
Interest Received on Investments			74	74	661
<i>Net Cash from Investing Activities</i>	<u>0</u>	<u>0</u>	<u>74</u>	<u>74</u>	<u>661</u>
Net Increase (Decrease) in Cash and Cash Equivalents	73,973	23,907	9,603	107,483	661
Cash and Cash Equivalents at Beginning of Year	851,460	86,697	446,876	1,385,033	239,702
Cash and Cash Equivalents at End of Year	<u>\$925,433</u>	<u>\$110,604</u>	<u>\$456,479</u>	<u>\$1,492,516</u>	<u>\$240,363</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	(\$2,767)	\$5,723	(\$9,568)	(\$6,612)	\$0
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	60,687	62,284	37,549	160,520	
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	793	(749)	(2,051)	(2,007)	
(Increase) Decrease in Interfund Receivable	(295)		(365)	(660)	
(Increase) Decrease in Intergovernmental Receivable	(23)	(6)	(24)	(53)	
(Increase) Decrease in Materials and Supplies Inventory			(657)	(657)	
(Increase) Decrease in Prepaid Items	(2,721)		184	(2,537)	
Increase (Decrease) in Accounts Payable	1,145	(12,079)	(1,665)	(12,599)	
Increase (Decrease) in Contracts Payable	9,875			9,875	
Increase (Decrease) in Accrued Wages and Benefits	184	1,696	(943)	937	
Increase (Decrease) in Compensated Absences Payable	1,430		6,652	8,082	
Increase (Decrease) in Interfund Payable			(2,058)	(2,058)	
Increase (Decrease) in Intergovernmental Payable	91	7,615	(9,816)	(2,110)	
<i>Net Cash from Operating Activities</i>	<u>\$68,399</u>	<u>\$64,484</u>	<u>\$17,238</u>	<u>\$150,121</u>	<u>\$0</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2009

	Private Purpose Trust Funds	Agency Funds
<u>Assets:</u>		
Cash and Cash Equivalents	\$143,055	\$6,952,260
Cash and Cash Equivalents in Segregated Accounts		352,799
<i>Receivables:</i>		
Property Taxes		38,957,280
Special Assessments		1,431,188
Intergovernmental		2,862,059
	<u>143,055</u>	<u>\$50,555,586</u>
<i>Total Assets</i>		<u>\$50,555,586</u>
 <u>Liabilities:</u>		
Intergovernmental Payable		\$50,255,125
Deposits Held and Due to Others		11,567
Undistributed Monies		288,894
	<u>0</u>	<u>288,894</u>
<i>Total Liabilities</i>		<u>\$50,555,586</u>
 <u>Net Assets:</u>		
Held in Trust for Other Individuals and Organizations	<u>143,055</u>	
<i>Total Net Assets</i>	<u>\$143,055</u>	

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, 2009

	<u>Private Purpose Trust Funds</u>
<u>Additions:</u>	
Interest	\$73
Other	<u>29,649</u>
<i>Total Additions</i>	<u>29,722</u>
<u>Deductions</u>	<u>38,625</u>
Change in Net Assets	(8,903)
Net Assets at Beginning of Year	<u>151,958</u>
Net Assets at End of Year	<u><u>\$143,055</u></u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

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
- ❖ Southern Ohio Council of Governments

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

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

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

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

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, 2009. They are reported in separate columns to emphasize that they are legally separate from the County.

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE

A. Jointly Governed Organizations

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

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

Athens-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 69 counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA.

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

Southern Ohio Council of Governments – The County is a member of the Southern Ohio Council of Governments (the “Council”), which is a jointly governed organization created under Ohio Revised Code Section 167.01. The governing body consists of a fifteen member board with each participating County represented by its Director of its Board of Developmental Disabilities (BDD). Member counties include: Adams, Athens, Brown, Clinton, Fayette, Gallia, Highland, Jackson, Lawrence, Meigs, Pickaway, Pike, Ross, Scioto and Vinton Counties. The Council acts as a fiscal agent for the Athens County BDD's supportive living program monies. The County had a \$2,084,334 balance on hand with the Council which included investments at cost. Financial statements can be obtained by writing to the Southern Ohio Council of Governments, VA Medical Center, Building 8, 17273 State Route 104, Chillicothe, Ohio, 45601.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE - Continued

B. Joint Venture

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

The Commission was established by the Board of County Commissioners of Athens, Hocking, Morgan and Perry Counties. The Commission is directed by one Commissioner from each participating county, along with the Sheriff and the presiding Judge of the Court of Common Pleas of each participating county. Any of these may name other representatives to fulfill this duty. The presiding judge for Hocking County chose to neither participate nor name a representative so there were 14 directors of the Commission in 2009. Each member county is responsible for a portion of the capital and operating budget as follows:

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

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

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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.

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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.

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 reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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.

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, 2009, but which were levied to finance year 2010 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

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

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. No budgets or appropriations were prepared for the County Donations, 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, Recycle Ohio, Clean Kids Grant, OCJS Prosecutor, Jail Bond Retirement, Beacon Bond Retirement, Plains Water Assessment Bond Retirement, Plains Sewer Assessment Bond Retirement, County Home Improvement, Dog Shelter Construction, Capital Projects, Ruth Dye Trust, Athens County Solid Waste and Employee Benefits Trust funds as no activity was anticipated for them. The Emergency Home Repair Loan Fund and the Law Library 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 schedules are presented for these funds. The LBRS 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 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 2009.

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".

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

During 2009, investments were limited to STAROhio, repurchase agreements, certificates of deposit, money market accounts, discount notes and other interest bearing accounts with local commercial banks.

Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market prices. 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, 2009.

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 2009 amounted to \$695,686, which includes \$659,513 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, 2009, 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.

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:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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. 47, "Accounting for Termination Benefits".

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

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

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

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

L. Accrued Liabilities and Long-term Obligations

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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 2009.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

R. Estimates

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

NOTE 5 – NEW ACCOUNTING PRONOUNCEMENTS AND PRIOR PERIOD ADJUSTMENTS

For the year ended December 31, 2009, the County implemented GASB Statement No. 51, "Accounting and Financial Reporting for Intangible Assets" and GASB Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments". The implementation of these statements had no effect on the net assets/fund balances of the County.

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

Governmental Activities

Net Assets at December 31, 2008	\$80,484,712
Correction of Prior Accumulated Depreciation	1,223,555
Capital Assets Acquired in Prior Period	6,673
Capital Assets Disposed in Prior Period	<u>(300,931)</u>
Adjusted Net Assets at December 31, 2008	<u><u>\$81,414,009</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

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

Adjustments made for the correction of accruals and accumulated depreciation 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, 2008	\$2,764,756	\$2,111,710	\$968,265	\$5,844,731
Correction of Accruals	14,044	0	663	14,707
Correction of Accumulated Depreciation	<u>1,088</u>	<u>0</u>	<u>1,825</u>	<u>2,913</u>
Business-Type Activities Net Assets at December 31, 2008	<u><u>\$2,779,888</u></u>	<u><u>\$2,111,710</u></u>	<u><u>\$970,753</u></u>	<u><u>\$5,862,351</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

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	ACBDD (Beacon School)	Ambulance Services
<i>Budget Basis</i>	(\$601,418)	\$114,529	\$444,525	\$990,863	\$413,014	(\$128,863)
<i>Increases (Decreases) Due To:</i>						
<i>Revenues:</i>						
Sales Tax	26,902	0	0	0	0	0
Intergovernmental	(13,973)	679,991	11,191	(327,791)	(29,164)	0
Charges for Services	9,706	0	0	57,578	(462)	0
Fines and Forfeitures	367	0	(598)	0	0	0
Interest	(211,033)	0	(50)	0	0	0
Other	(7,642)	182,924	17,651	(7,208)	7,276	0
<i>Expenditures:</i>						
<i>Current:</i>						
<i>General Government:</i>						
Legislative	161,701	0	0	0	0	0
Judicial	37,578	0	0	0	0	0
Public Safety	10,396	0	0	0	0	0
Public Works	0	0	634	0	0	0
Health	3,592	0	0	0	0	229
Human Services	1,346	(523,617)	0	67,339	161,448	0
Conservation and Recreation	(411)	0	0	0	0	0
<i>Debt Service:</i>						
Principal Retirement	(82,307)	0	39,343	(1,346)	0	0
Interest and Fiscal Charges	(5,875)	0	373	(262)	0	0
<i>Other Sources/Uses:</i>						
Advances In	(1,000)	(180,000)	0	0	0	0
Advances Out	1,000	225,000	0	0	0	0
Proceeds from Capital Leases	22,939	0	0	0	0	0
<i>GAAP Basis</i>	<u>(\$648,132)</u>	<u>\$498,827</u>	<u>\$513,069</u>	<u>\$779,173</u>	<u>\$552,112</u>	<u>(\$128,634)</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

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, 2009

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	\$28,829,045
- Segregated	550,438
- Component Units	464,265
* Reconciling items (net) to arrive at bank balances of deposits	511,497
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).	\$30,355,245

Deposits

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

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

Custodial Credit Risk

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

Investments

Investments are reported at fair value. As of December 31, 2009, the County had the following investments:

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>	<u>Date of Maturity</u>
FHLB Discount Note	\$1,011,600	7.28%	June 11, 2010
FHLMC Discount Note	1,015,760	7.31%	August 12, 2010
FHLB Discount Note	1,020,950	7.35%	December 10, 2010
FFCB Discount Note	1,023,940	7.37%	March 3, 2011
FHLB Discount Note	1,003,720	7.22%	March 25, 2011
FFCB Discount Note	1,003,490	7.22%	April 1, 2011
FFCB Discount Note	1,003,020	7.22%	May 18, 2011
FHLB Discount Note	1,003,350	7.22%	June 3, 2011
FFCB Discount Note	1,002,800	7.22%	April 27, 2012
FHLB Discount Note	1,003,210	7.22%	June 18, 2012
FHLB Discount Note	1,002,440	7.21%	July 27, 2012
FHLB Discount Note	1,000,130	7.20%	October 5, 2012
FHLB Discount Note	997,500	7.18%	December 24, 2012
STAROhio	563,608	4.05%	1 Day
STAROhio Employee Trust	239,873	1.73%	1 Day
	<u>\$13,895,391</u>	<u>100.00%</u>	

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

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 the FHLBank 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, 2009

NOTE 8 – INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2009 are as follows:

	Interfund Receivable	Interfund Payable
General	\$68,752	\$0
Job and Family Services	339,481	5,607
Road (MVGT)	0	273
Childrens Services	14,947	8,851
Nonmajor Special Revenue Funds	4,252	413,361
Plains Sewer Revenue	295	0
Nonmajor Enterprise Funds	365	0
	\$428,092	\$428,092

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 2009 were as follows:

TRANSFERS TO						
Transfers From	Job & Family Services	Road (MVGT)	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Project	Total
General	\$431,499	\$0	\$123,604	\$529,963	\$0	\$1,085,066
ACBDD (Beacon School)	0	0	0	0	50,000	50,000
Totals	\$431,499	\$0	\$123,604	\$529,963	\$50,000	\$1,135,066

In fiscal year 2009, the County made a transfer of \$431,499 from the General Fund to the Job and Family Services Fund to subsidize the program services, transferred \$108,729, \$353,265 and \$67,969 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. There were also transfers totaling \$94,539 from the General Fund for the County's matching contributions to various grant programs. In addition, transfers of \$50,000 went from the ACBDD 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, 2009

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2009 was as follows:

Description	Interest Rate	Original Balance	Year Issued	Final Maturity	Balance January 1 2009	Additions	Deletions	Balance December 31 2009	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	\$1,275,000	\$0	\$300,000	\$975,000	\$310,000
General Obligation Notes Payable from Governmental Sales Tax Revenues:									
Courthouse Renovation	4.225%	914,000	2005	2025	821,000	0	34,000	787,000	35,000
OWDA Loans Payable from Governmental Tax Revenues:									
Landfill	4.350%	1,257,450	1996	2016	601,037	0	69,381	531,656	35,826
Landfill	4.120%	230,000	1997	2016	89,221	0	10,379	78,842	5,351
		<u>1,487,450</u>			<u>690,258</u>	<u>0</u>	<u>79,760</u>	<u>610,498</u>	<u>41,177</u>
<i>Other Long-term Obligations:</i>									
Premium on Notes Issued					10,650	0	627	10,023	0
Compensated Absences					1,731,915	1,098,865	1,064,414	1,766,366	1,322,793
Capital Leases					96,475	44,748	91,413	49,810	30,139
Landfill Post-Closure Costs					<u>2,642,314</u>	<u>0</u>	<u>63,972</u>	<u>2,578,342</u>	<u>70,188</u>
<i>Total Governmental Activities Long-Term Obligations</i>					<u>\$7,267,612</u>	<u>\$1,143,613</u>	<u>\$1,634,186</u>	<u>\$6,777,039</u>	<u>\$1,809,297</u>
Business-Type Activities:									
General Obligation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer Improvement	4.500%	\$120,000	2002	2042	\$114,700	\$0	\$1,500	\$113,200	\$1,600
Revenue Anticipation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer Project	4.500%	612,000	2002	2042	584,800	0	7,600	577,200	8,000
OWDA Loans Payable from Enterprise Revenues:									
Sewer Plant and Poston Sewer	6.120%	650,000	1997	2022	347,896	0	17,326	330,570	8,921
Buchtel Water	2.000%	80,001	2002	2032	66,474	0	2,241	64,233	1,137
Dresher Sewer	5.150%	141,078	2002	2033	133,486	0	2,916	130,570	1,514
		<u>871,079</u>			<u>547,856</u>	<u>0</u>	<u>22,483</u>	<u>525,373</u>	<u>11,572</u>
Rural Development Loan Payable from Enterprise Revenues:									
Plains Water Construction	5.000%	69,750	1982	2020	37,000	0	2,300	34,700	2,400
<i>Other Long-term Obligations:</i>									
Compensated Absences					<u>30,962</u>	<u>12,114</u>	<u>4,032</u>	<u>39,044</u>	<u>29,623</u>
<i>Total Business-Type Activities Long-Term Obligations</i>					<u>\$1,315,318</u>	<u>\$12,114</u>	<u>\$37,915</u>	<u>\$1,289,517</u>	<u>\$53,195</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

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

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

At December 31, 2009, none of this defeased debt still remains outstanding with the escrow agent. The amount held in trust with the escrow agent and the corresponding debt is not included in the financial statements.

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2009 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
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			40,000	27,759	1,800	4,874	9,100	24,854
2014			42,000	26,026	1,800	4,792	9,400	24,444
2015-2019			235,000	101,716	10,600	22,640	54,100	115,452
2020-2024			293,000	46,157	13,300	20,025	67,400	102,132
2025-2029			67,000	1,416	16,400	16,771	84,000	85,536
2030-2034					20,500	12,717	104,700	64,867
2035-2039					25,600	7,673	130,400	39,092
2040-2042					18,300	1,669	93,200	8,509
	<u>\$975,000</u>	<u>\$83,515</u>	<u>\$787,000</u>	<u>\$295,981</u>	<u>\$113,200</u>	<u>\$106,227</u>	<u>\$577,200</u>	<u>\$541,719</u>

For Year Ended December 31	OWDA Loans Payable from Governmental Tax Revenue		OWDA Loans Payable from Enterprise Revenue		Rural Development Loan Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$41,177	\$13,187	\$11,572	\$14,392	\$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	92,630	16,099	27,207	24,723	2,800	1,350
2014	96,676	12,053	28,742	23,188	3,000	1,210
2015-2019	206,219	11,238	170,090	89,560	17,200	3,665
2020-2024			144,970	37,449	4,000	200
2025-2029			51,461	15,100		
2030-2033			41,185	3,627		
	<u>\$610,498</u>	<u>\$96,239</u>	<u>\$525,373</u>	<u>\$261,752</u>	<u>\$34,700</u>	<u>\$11,260</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

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

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

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

Capital Lease Obligations: The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the financial statements. Capital lease payments are reflected as debt service in the financial statements for the Governmental Funds. The deductions to the capital leases reported above include \$74,827 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, 2009, are as follows:

Year Ended December 31	Capital Lease Payments
2010	\$30,139
2011	14,768
2012	6,204
2013	5,400
Total Minimum Lease Payments	56,511
Less: Amount Representing Interest	(6,701)
Present Value of Net Minimum Lease Payments	\$49,810

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 \$2,578,342 reported is the estimated cost of the post-closure maintenance and monitoring. Any post-closure costs are being paid by the County's General Fund.

Legal Debt Margin: The Ohio Revised Code provides that net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that the total voted and unvoted note debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of assessed valuation, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

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

The effects of the debt limitations at December 31, 2009, were an overall legal debt margin of \$20,568.570 and an unvoted legal debt margin of \$8,246,432.

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

As of December 31, 2009 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 \$400,000 respectively.

NOTE 10 – NOTES PAYABLE

The County's note transactions for the year ended December 31, 2009, were as follows:

Purpose	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
Governmental Activities:				
<i>Bond Anticipation Notes Payable:</i>				
Athens-Hocking Joint Solid Waste District 0.75%	\$0	\$60,000	\$60,000	\$0
Road Equipment Purchase 2.20%	39,098	245	39,343	0
Governmental Activities Notes Payable	\$39,098	\$60,245	\$99,343	\$0

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, 2009, 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 12/31/09	Remaining On Contracts
Software Support	General and REA	\$55,445	\$0	\$55,445
Ohio Public Defender	General	440,596	220,298	220,298
2010 New Construction	Real Estate Assessment	75,000	56,736	18,264
Web Hosting	Real Estate Assessment	18,000	6,000	12,000
Office Rental	Title Office	216,036	119,138	96,899
Office Rental	Job and Family Services	147,528	90,156	57,372
Net Transportation	Job and Family Services	1,327,493	750,202	577,291
Social Services	Job and Family Services	252,000	143,500	108,500
Road Repaving	County Engineer	98,115	10,000	88,115
Office Rental	Children Services	225,000	202,250	22,750
LBRS Project	911 Emergency Communications	275,000	97,152	177,848
		\$3,130,213	\$1,695,432	\$1,434,781

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS

A. DEFINED BENEFIT PENSION SYSTEMS

1. Ohio Public Employees Retirement System (OPERS)

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

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

Funding Policy: The Ohio Revised Code (ORC) provides statutory authority for employee and employer contribution rates. For 2009, member and employer contribution rates were consistent across all three plans with separate divisions for law enforcement and public safety in the Traditional Pension Plan only. Plan members, other than those engaged in law enforcement were required to contribute 10.00% of their annual covered salary to fund pension obligations and the County was required to contribute 14.00%. For law enforcement employees, the employee contribution was 10.10% and the employer contribution was 17.63% for 2009. Contributions are authorized by state statute. The contribution rates are determined actuarially. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for State and local employer units and 18.1% of covered payroll for law and public safety employer units. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2009, 2008, and 2007 were \$2,639,201, \$2,692,405, and \$2,560,582 respectively; 92.09% has been contributed for 2009, and 100% for 2008 and 2007. Of the 2009 amount, \$226,408 was unpaid at December 31, 2009 and is recorded as a liability in the respective funds. Contributions to the Member-Directed Plan for 2009 were \$47,240 made by the County and \$33,742 made by the plan members.

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS - Continued

A. DEFINED BENEFIT PENSION SYSTEMS - Continued

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

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 member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

Funding Policy: For the fiscal year ended June 30, 2009, plan members were required to contribute 10% of their annual covered salaries. The County was required to contribute 14% for 2009, with 14% being the portion used to fund pension obligations. For fiscal year 2008, the portion used to fund pension obligations was also 14%. 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, 2009, 2008 and 2007 were \$64,896, \$69,287, and \$62,945, respectively; 92.56% has been contributed for 2009 and 100% for 2008 and 2007. Of the 2009 amount, \$4,825 was unpaid at December 31, 2009 and is recorded as a liability in the ACBDD 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 Pension or Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including postemployment health care coverage. OPERS maintains a cost-sharing multiple employer defined benefit, postemployment health care plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement. Health care coverage for disability recipients and primary survivor recipients is available. Authority to establish and amend benefits is provided in ORC Chapter 145.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS - Continued

B. POSTEMPLOYMENT BENEFITS - Continued

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

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

OPERS' Post Employment Health Care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits, based on authority granted by state statute. A portion of each employer's contribution to the Traditional Pension or Combined Plans is set aside for the funding of postretirement health care. The 2009 local government employer contribution rate was 14.00 percent of covered payroll (17.63 percent for public safety and law enforcement); 7.0% of covered payroll from January 1, 2009 – March 31, 2009 and 5.5% of covered payroll from April 1, 2009 – December 31, 2009 was the portion used to fund health care in 2009. Active members do not make contributions to the postemployment benefit plan. The County's actual contributions for 2009, 2008 and 2007, used to fund OPEB, were \$1,189,192, \$1,430,382 and \$1,007,028, respectively.

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

On September 9, 2004, the OPERS Retirement Board adopted The Health Care Preservation Plan, which took effect January 1, 2007. Member and employer contribution rates increased as of January 1, 2007, January 1, 2008, and January 1, 2009, which allowed additional funds to be allocated to the health care plan.

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

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

Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1% of covered payroll to the Health Care Reserve Fund. The County's actual contributions for health care for 2009, 2008 and 2007 were \$4,635, \$4,949 and \$4,496, respectively

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 13 – RECEIVABLES

Receivables at December 31, 2009 consisted of property taxes, sales taxes, accounts (billings for user charged services), loans and intergovernmental grants. All receivables are considered fully collectable. A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	
<i>General Fund</i>	
Local Government Distributions	\$493,034
State Property Tax Reimbursements	120,103
Permissive Motor Vehicle Tax	6,166
Grants and Other	21,981
Total General Fund	<u>641,284</u>
<i>Job and Family Services Fund</i>	
State/Federal Funding	<u>153,926</u>
Total Job and Family Services Fund	153,926
<i>Road (MVGT) Fund</i>	
Motor Vehicle License Tax	728,580
Permissive Motor Vehicle Tax	254,253
Gasoline Tax	1,139,242
Fines	2,483
Other	18,344
Total Road (MVGT) Fund	<u>2,142,902</u>
<i>Children Services Fund</i>	
State Property Tax Reimbursements	197,529
State Grants	<u>208,312</u>
Total Children Services Fund	405,841
<i>ACBDD (Beacon School) Fund</i>	
State Property Tax Reimbursements	247,658
State/Federal Funding	85,079
Other	6,390
Total ACBDD (Beacon School) Fund	<u>339,127</u>
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	<u>86,137</u>
Total Ambulance Service Fund	86,137
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursements	53,809
State/Federal Funding	285,776
Other	9,098
Total Nonmajor Governmental Funds	<u>348,683</u>
Total Intergovernmental Receivables	<u><u>\$4,117,900</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2009

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, 2009, 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	513,795	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>\$525,164</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 nineteen years is estimated to be \$2,578,342. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Any post-closure costs are being paid by the County's General Fund.

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

NOTE 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	\$187,593
Judicial	13,254
Public Safety	186,558
Public Works	3,061,121
Health	150,497
Human Services	315,728
Conservation and Recreation	<u>9,753</u>
Total Governmental Activities Depreciation Expense	<u><u>\$3,924,504</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2009

NOTE 16 – CAPITAL ASSETS - Continued

A summary of the changes in governmental capital assets during 2009 were as follows:

	Restated Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
Governmental Activities				
<i>Nondepreciable Capital Assets:</i>				
Land	\$1,342,211	\$37,878	\$0	\$1,380,089
Historical Objects	9,050	0	0	9,050
Total Nondepreciable Capital Assets	<u>1,351,261</u>	<u>37,878</u>	<u>0</u>	<u>1,389,139</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	635,163	11,352	0	646,515
Buildings	18,127,405	39,792	(36,915)	18,130,282
Furniture and Equipment	11,893,021	571,594	(336,012)	12,128,603
Infrastructure	<u>71,929,429</u>	<u>1,843,500</u>	<u>(47,409)</u>	<u>73,725,520</u>
Total Depreciable Capital Assets	<u>102,585,018</u>	<u>2,466,238</u>	<u>(420,336)</u>	<u>104,630,920</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(163,559)	(18,839)	0	(182,398)
Buildings	(5,721,102)	(387,423)	1,477	(6,107,048)
Furniture and Equipment	(4,167,185)	(661,829)	222,388	(4,606,626)
Infrastructure	<u>(29,405,793)</u>	<u>(2,856,413)</u>	<u>102,163</u>	<u>(32,160,043)</u>
Total Accumulated Depreciation	<u>(39,457,639)</u>	<u>(3,924,504)</u>	<u>326,028</u>	<u>(43,056,115)</u>
Depreciable Capital Assets, Net	<u>63,127,379</u>	<u>(1,458,266)</u>	<u>(94,308)</u>	<u>61,574,805</u>
Governmental Activities Capital Assets, Net	<u><u>\$64,478,640</u></u>	<u><u>(\$1,420,388)</u></u>	<u><u>(\$94,308)</u></u>	<u><u>\$62,963,944</u></u>

The above assets include \$98,784 of Furniture and Equipment that are under capital leases.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2009

NOTE 16 – CAPITAL ASSETS – Continued

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

	Restated Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
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)	6,574,193	0	0	6,574,193
Buildings	268,043	0	0	268,043
Furniture and Equipment	503,001	0	0	503,001
Total Depreciable Capital Assets	7,345,237	0	0	7,345,237
<i>Accumulated Depreciation:</i>				
Plant and Facilities	(1,727,759)	(134,028)	0	(1,861,787)
Buildings	(52,323)	(5,361)	0	(57,684)
Furniture and Equipment	(291,133)	(21,131)	0	(312,264)
Total Accumulated Depreciation	(2,071,215)	(160,520)	0	(2,231,735)
Depreciable Capital Assets, Net	5,274,022	(160,520)	0	5,113,502
Total Business-Type Activities Capital Assets, Net	\$5,303,763	(\$160,520)	\$0	\$5,143,243

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

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 2009 tax levy was based follows:

	Assessed Values
Real Property	\$840,647,990
Tangible Personal Property	2,946,570
Public Utility Personal Property	77,881,300
Total	\$921,475,860

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	(a) Authorized Rate	Rate Levied For Current Year (b)		Final Collection Year
			Residential/ Agricultural	Other	
EMS Replacement	2005	1.00	0.671146	0.715452	2010
EMS Replacement	2004	0.50	0.300705	0.335584	2009
EMS Replacement	2007	1.00	0.673090	0.715452	2012
HEALTH 2000	(c) 1999	0.40	0.268458	0.286181	2010
HEALTH 2007	(c) 2006	0.30	0.266013	0.245806	2017
HEALTH 1999	(c) 1998	0.30	0.180423	0.201350	2009
317 BRD 2002	(c) 2001	1.00	0.719623	0.758065	2012
317 BRD 2008	(c) 2008	1.00	0.938988	0.865786	2018
Children Services	(c) 2000	2.00	1.342292	1.430904	2010
Children Services	2005	3.00	2.430750	2.360517	2015
T B Hospital 1995	2005	0.30	0.152720	0.177175	2010
Beacon 2002	(c) 2001	1.80	1.211562	1.287814	2010
Beacon School 2001	(c) 2001	1.80	1.209577	1.287814	Cont.
Beacon School 2005	(c) 2005	2.85	2.309213	2.242491	Cont.
Senior Citizens	2002	0.75	0.504818	0.536589	2012
		18.00	13.179378	13.446980	

(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, 2009

NOTE 17 - PROPERTY TAX REVENUE - Continued

In 2009, real property taxes were levied on January 1, 2009, on assessed values as of January 1, 2008, 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 2008. Real estate taxes were due and payable by March 9 and August 3, 2009; personal property taxes were due and payable by October 30, 2009. 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, 2009. 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 2010 were recorded as 2009 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 2009, these sales taxes generated a combined total of \$6,413,526 in tax revenue.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

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 66 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
Back Wages Limit	10,000
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	1,757,343
Water Lines	1,200,000
Sewer Line	4,500,000
Contractor's Equipment	Replacement Cost
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, 2009

NOTE 20 - CONTINGENCIES

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

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

NOTE 21 – ACCOUNTABILITY

Deficit Fund Balances

Fund	Fund Balance Deficit
<i>Nonmajor Special Revenue Funds:</i>	
Insurance Reimbursement	\$3,116
ARRA JAG Grant	3,099
DARE Grant	37

The deficit in the Insurance Reimbursement Fund is due to the accrual of an expenditure for which reimbursement had not yet been received. The deficit will be eliminated once the reimbursement is received. The deficits in the ARRA JAG Grant, and the DARE Grant 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, 2009:

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, 2009

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 2009, 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 \$502,952 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, 2009 was \$4,759 for ATCO and \$50,049 for Athens County Port Authority.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

5. 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 2009 activity for this is as follows:

Purpose	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009	Amount Due Within One Year
Athens County Port Authority:					
<i>Security Deposit:</i>					
Nebraska Book Company	\$17,077	\$0	\$0	\$17,077	\$0

6. CONCENTRATIONS OF CREDIT RISK

ATCO has financial instruments that subject the Company to concentrations of credit risk which include cash accounts in financial institutions that may, from time to time, exceed federal insurance limits. At December 31, 2009, there were no deposits in excess of Federal Deposit Insurance Corporation limit.

For ATCO, two customers represent 31% of total assembly contract billings for 2009 while two customers represent 75% of accounts receivable at December 31, 2009.

7. DEFERRED REVENUE

For ATCO, deferred revenue consists of funds awarded to the Company which have not yet been expended for their intended purpose. Revenue is recognized in the period in which the funds are expended. Should the grant period expire without the funds being fully expended, the Company would be required to return the unspent funds to the grantor. The Company also accounts for unredeemed gift certificate sales as deferred revenue; at December 31, 2009, the amount of unredeemed gift certificates was \$421.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

8. CAPITAL ASSETS – Continued

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

	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
ATCO Inc.:				
<i>Depreciable Capital Assets:</i>				
Property and Equipment	\$131,273	\$0	(\$9,978)	\$121,295
Total Depreciable Capital Assets	<u>131,273</u>	<u>0</u>	<u>(9,978)</u>	<u>121,295</u>
<i>Accumulated Depreciation:</i>				
Property and Equipment	(115,615)	(4,759)	9,318	(111,056)
Total Accumulated Depreciation	<u>(115,615)</u>	<u>(4,759)</u>	<u>9,318</u>	<u>(111,056)</u>
Depreciable Capital Assets, Net	<u>15,658</u>	<u>(4,759)</u>	<u>(660)</u>	<u>10,239</u>
ATCO Inc. Capital Assets, Net	<u>\$15,658</u>	<u>(\$4,759)</u>	<u>(\$660)</u>	<u>\$10,239</u>
	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
Athens County Port Authority:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$464,947	\$55,780	\$0	\$520,727
Total Nondepreciable Capital Assets	<u>464,947</u>	<u>55,780</u>	<u>0</u>	<u>520,727</u>
<i>Depreciable Capital Assets:</i>				
Buildings	1,996,901	3,350	0	2,000,251
Total Depreciable Capital Assets	<u>1,996,901</u>	<u>3,350</u>	<u>0</u>	<u>2,000,251</u>
<i>Accumulated Depreciation:</i>				
Buildings	(288,055)	(50,049)	0	(338,104)
Total Accumulated Depreciation	<u>(288,055)</u>	<u>(50,049)</u>	<u>0</u>	<u>(338,104)</u>
Depreciable Capital Assets, Net	<u>1,708,846</u>	<u>(46,699)</u>	<u>0</u>	<u>1,662,147</u>
Athens County Port Authority Capital Assets, Net	<u>\$2,173,793</u>	<u>\$9,081</u>	<u>\$0</u>	<u>\$2,182,874</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

9. NOTES PAYABLE

The Athens County Port Authority note transactions for the year ended December 31, 2009, were as follows:

Purpose	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009	Amount Due Within One Year
Athens County Port Authority:					
<i>Notes Payable:</i>					
ODOD State Rural Industrial Park Loan 0.2%	\$205,728	\$0	(\$48,269)	\$157,459	\$49,614
Taxable Revenue Anticipation Note 6.40%	558,686	0	(48,225)	510,461	51,449
ODOD State Rural Industrial Park Loan 0.2%	366,396	0	(34,187)	332,209	35,228
Hocking Valley Bank 7.75%	342,862	0	(20,878)	321,984	321,984
Athens County Port Authority Notes Payable	<u>\$1,473,672</u>	<u>\$0</u>	<u>(\$151,559)</u>	<u>\$1,322,113</u>	<u>\$458,275</u>

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2009 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
2010	\$49,614	\$4,045	\$51,449	\$31,608	\$35,228	\$10,275
2011	50,996	2,538	54,889	28,168	36,299	9,114
2012	52,416	988	58,485	24,572	37,403	7,918
2013	4,433	11	62,469	20,589	38,541	6,686
2014			66,645	16,412	39,713	5,416
2014-2018			216,524	21,280	145,025	8,385
	<u>\$157,459</u>	<u>\$7,582</u>	<u>\$510,461</u>	<u>\$142,629</u>	<u>\$332,209</u>	<u>\$47,794</u>

**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.

Law Library

To account for revenue derived from fees and fines to be used to operate the law library of 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 2949.094 of the Ohio Revised Code. The revenue is used to subsidize law enforcement efforts that pertain to drug offenses.

Diversions-Prosecuting Attorney

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

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.

Special Projects Mediation

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

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.

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 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 and Cleanup

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

ATHENS COUNTY, OHIO

EMA DOJ Grants

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

EMA FEMA Grant

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

EMA Pre-Disaster Mitigation Grant

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

EMA CERT Grant

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

Help America Vote Act Grant

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

American Disabilities Act Grant

To account for a federal grant to be used to purchase equipment to comply with the American Disabilities Act.

ARRA JAG Grant

To account for a federal grant that is part of the American Recovery Reinvestment Act to be used for victim's assistance.

ARRA VAWA Grant

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

ARRA HSTS Improvements

To account for a federal grant that is part of the American Recovery Reinvestment Act passed through the Ohio EPA to be used for Home Sanitary Treatment System Improvements.

LBRS Grant

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

TASC Grants

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

TASC Athens County Municipal Drug Court

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

Litter Control

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

ACBDD-WCBDD Project

To account for revenue from the State Rehabilitation Services Commission to be used by the Athens County and Washington County Boards of Developmental Disabilities for client services.

ATHENS COUNTY, OHIO

Local Emergency Planning

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

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.

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.

Drug Prevention Grant

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

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.

Health Ohio Grant

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

Youth Services

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

Juvenile Court Projects

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

JAG Grant

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.

ATHENS COUNTY, OHIO

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.

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 I Projects

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

Beacon Capital Improvement

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

Capital Projects

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

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets:</u>				
Cash and Cash Equivalents	\$4,998,767	\$34,832	\$383,292	\$5,416,891
Cash and Cash Equivalents in Segregated Accounts	62,302			62,302
<u>Receivables:</u>				
Property Taxes	560,215			560,215
Sales Tax	211,681			211,681
Accounts	4,814			4,814
Loans	525,164			525,164
Interfund Receivable	4,252			4,252
Intergovernmental Receivable	348,683			348,683
Materials and Supplies Inventory	875			875
Prepaid Items	198,466			198,466
Total Assets	\$6,915,219	\$34,832	\$383,292	\$7,333,343
<u>Liabilities:</u>				
Accounts Payable	\$37,806	\$0	\$0	\$37,806
Contracts Payable	95,040		5,861	100,901
Accrued Wages and Benefits	79,750			79,750
Interfund Payable	413,361			413,361
Intergovernmental Payable	73,461			73,461
Deferred Revenue	785,735			785,735
Matured Bonds Payable		17,000		17,000
Matured Interest Payable		10,560		10,560
Total Liabilities	1,485,153	27,560	5,861	1,518,574
<u>Fund Balances:</u>				
Reserved for Loans Receivable	473,498			473,498
Reserved for Encumbrances	37,095			37,095
<u>Unreserved/Undesignated, Reported in:</u>				
Special Revenue Funds	4,919,473			4,919,473
Debt Service Funds		7,272		7,272
Capital Projects Funds			377,431	377,431
Total Fund Balances (Deficits)	5,430,066	7,272	377,431	5,814,769
Total Liabilities and Fund Balances	\$6,915,219	\$34,832	\$383,292	\$7,333,343

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues:</u>				
Property Taxes	\$584,129	\$0	\$0	\$584,129
Sales Tax	1,281,712			1,281,712
Intergovernmental	4,780,210		769,576	5,549,786
Charges for Services	1,409,546			1,409,546
Licenses and Permits	163,401			163,401
Fines and Forfeitures	56,300			56,300
Interest	23,766	6		23,772
Other Revenues	503,362			503,362
<i>Total Revenue</i>	<u>8,802,426</u>	<u>6</u>	<u>769,576</u>	<u>9,572,008</u>
<u>Expenditures:</u>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	738,892			738,892
Judicial	330,213			330,213
Public Safety	1,873,362			1,873,362
Public Works	614,012			614,012
Health	453,563			453,563
Human Services	4,391,276			4,391,276
Economic Development and Assistance	120,179			120,179
Capital Outlay			881,152	881,152
<i>Debt Service:</i>				
Principal Retirement	7,760	413,760		421,520
Interest and Fiscal Charges		116,203		116,203
<i>Total Expenditures</i>	<u>8,529,257</u>	<u>529,963</u>	<u>881,152</u>	<u>9,940,372</u>
Excess of Revenues Over (Under) Expenditures	<u>273,169</u>	<u>(529,957)</u>	<u>(111,576)</u>	<u>(368,364)</u>
<u>Other Financing Sources (Uses):</u>				
Sale of Capital Assets	1			1
Proceeds of Capital Leases	21,809			21,809
Transfers - In	123,604	529,963	50,000	703,567
<i>Total Other Sources (Uses)</i>	<u>145,414</u>	<u>529,963</u>	<u>50,000</u>	<u>725,377</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	418,583	6	(61,576)	357,013
Fund Balances (Deficit) at Beginning of Year	<u>5,011,483</u>	<u>7,266</u>	<u>439,007</u>	<u>5,457,756</u>
Fund Balances (Deficits) at End of Year	<u><u>\$5,430,066</u></u>	<u><u>\$7,272</u></u>	<u><u>\$377,431</u></u>	<u><u>\$5,814,769</u></u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	<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	\$86,239	\$108	\$308,269	\$16,236	\$663,089
Cash and Cash Equivalents in Segregated Accounts				480	
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Accounts					
Loans					
Interfund Receivable					
Intergovernmental Receivable	472		197,522		56
Materials and Supplies Inventory					
Prepaid Items	395		1,309		1,530
Total Assets	<u>\$87,106</u>	<u>\$108</u>	<u>\$507,100</u>	<u>\$16,716</u>	<u>\$664,675</u>
<u>Liabilities:</u>					
Accounts Payable	\$2,230	\$0	\$0	\$0	\$0
Contracts Payable					18,264
Accrued Wages and Benefits	4,035		24,548		9,125
Interfund Payable	2,854		117,176		
Intergovernmental Payable	17,200		13,327		4,863
Deferred Revenue			178,219		
Total Liabilities	<u>26,319</u>	<u>0</u>	<u>333,270</u>	<u>0</u>	<u>32,252</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported</i>					
Special Revenue Funds	60,787	108	173,830	16,716	632,423
Total Fund Balances (Deficits)	<u>60,787</u>	<u>108</u>	<u>173,830</u>	<u>16,716</u>	<u>632,423</u>
Total Liabilities and Fund Balances	<u>\$87,106</u>	<u>\$108</u>	<u>\$507,100</u>	<u>\$16,716</u>	<u>\$664,675</u>

<u>GIS</u>	<u>Emergency Management Agency</u>	<u>Law Library</u>	<u>DRETAC</u>	<u>Treasurer's Prepayment Interest</u>	<u>Marriage License</u>	<u>Probate/ Juvenile Computer- ization</u>
\$26,660	\$6,779	\$0	\$93,213	\$2,198	\$5,758	\$34,571
		30,688			472	906
6	7,033		24			
<u>6,009</u>	<u>248</u>					<u>550</u>
<u>\$32,675</u>	<u>\$14,060</u>	<u>\$30,688</u>	<u>\$93,237</u>	<u>\$2,198</u>	<u>\$6,230</u>	<u>\$36,027</u>
\$0	\$1,213	\$0	\$0	\$0	\$0	\$0
	1,655	1,000	3,968			
	38					
78	887	140	2,132			
<u>78</u>	<u>3,793</u>	<u>1,140</u>	<u>6,100</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>32,597</u>	<u>10,267</u>	<u>29,548</u>	<u>87,137</u>	<u>2,198</u>	<u>6,230</u>	<u>36,027</u>
<u>32,597</u>	<u>10,267</u>	<u>29,548</u>	<u>87,137</u>	<u>2,198</u>	<u>6,230</u>	<u>36,027</u>
<u>\$32,675</u>	<u>\$14,060</u>	<u>\$30,688</u>	<u>\$93,237</u>	<u>\$2,198</u>	<u>\$6,230</u>	<u>\$36,027</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Probate Court Projects
<u>Assets:</u>					
Cash and Cash Equivalents	\$6,703	\$66,626	\$2,535	\$19,260	\$45,384
Cash and Cash Equivalents in Segregated Accounts	276	1,303	252	575	482
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Accounts					
Loans					
Interfund Receivable					
Intergovernmental Receivable					
Materials and Supplies Inventory					
Prepaid Items	6,000				
Total Assets	\$12,979	\$67,929	\$2,787	\$19,835	\$45,866
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable					
Accrued Wages and Benefits					
Interfund Payable					
Intergovernmental Payable					
Deferred Revenue					
Total Liabilities	0	0	0	0	0
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	12,979	67,929	2,787	19,835	45,866
Total Fund Balances (Deficits)	12,979	67,929	2,787	19,835	45,866
Total Liabilities and Fund Balances	\$12,979	\$67,929	\$2,787	\$19,835	\$45,866

<u>Juvenile Tobacco Intervention</u>	<u>BCI Fingerprint</u>	<u>Concealed Carry Weapons</u>	<u>Sheriff's Grant Projects</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>D.U.I. Enforcement & Education</u>	<u>Drug Law Enforcement</u>
\$16,319	\$2,476	\$12,588	\$11,795	\$2,253	\$1,555	\$51,441
20				18		
			4,252 6			
<u>\$16,339</u>	<u>\$2,476</u>	<u>\$12,588</u>	<u>\$16,053</u>	<u>\$2,271</u>	<u>\$1,555</u>	<u>\$51,441</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
			1,734			
			1,309			
<u>0</u>	<u>0</u>	<u>0</u>	<u>3,043</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>16,339</u>	<u>2,476</u>	<u>12,588</u>	<u>13,010</u>	<u>2,271</u>	<u>1,555</u>	<u>51,441</u>
<u>16,339</u>	<u>2,476</u>	<u>12,588</u>	<u>13,010</u>	<u>2,271</u>	<u>1,555</u>	<u>51,441</u>
<u>\$16,339</u>	<u>\$2,476</u>	<u>\$12,588</u>	<u>\$16,053</u>	<u>\$2,271</u>	<u>\$1,555</u>	<u>\$51,441</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Diversions Prosecuting Attorney	Title Administration	Recorder Equipment	Project Lifesaver	Special Projects Mediation
<u>Assets:</u>					
Cash and Cash Equivalents	\$78,013	\$60,455	\$87,100	\$1,444	\$2,620
Cash and Cash Equivalents in Segregated Accounts	1,791	22,888			\$1,058
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Accounts					
Loans					
Interfund Receivable					
Intergovernmental Receivable	1	30			
Materials and Supplies Inventory		875			
Prepaid Items		1,709	1,164		
Total Assets	\$79,805	\$85,957	\$88,264	\$1,444	\$3,678
<u>Liabilities:</u>					
Accounts Payable	\$0	\$588	\$0	\$0	\$770
Contracts Payable					
Accrued Wages and Benefits	341	4,266			
Interfund Payable					
Intergovernmental Payable	175	3,000			
Deferred Revenue					
Total Liabilities	516	7,854	0	0	770
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	79,289	78,103	88,264	1,444	2,908
Total Fund Balances (Deficits)	79,289	78,103	88,264	1,444	2,908
Total Liabilities and Fund Balances	\$79,805	\$85,957	\$88,264	\$1,444	\$3,678

<u>T.B. Hospital</u>	<u>Senior Citizens Levy</u>	<u>911 Emergency</u>	<u>Bikeway Maintenance</u>	<u>Insurance Reimbursement</u>	<u>DUI Grant</u>	<u>ACENET Revolving Loan</u>
\$760,814	\$24,477	\$819,988	\$990	\$0	\$215	\$18,355
136,679	423,536	211,681				8,886
7,999	39,302	134				
		11,033				
<u>\$905,492</u>	<u>\$487,315</u>	<u>\$1,042,836</u>	<u>\$990</u>	<u>\$0</u>	<u>\$215</u>	<u>\$27,241</u>
\$10,352	\$0	\$10,501	\$0	\$3,116	\$0	\$0
		14,280				
		23,434				
		12,132				
<u>144,678</u>	<u>462,838</u>					
<u>155,030</u>	<u>462,838</u>	<u>60,347</u>	<u>0</u>	<u>3,116</u>	<u>0</u>	<u>0</u>
10,779		26,316				
<u>739,683</u>	<u>24,477</u>	<u>956,173</u>	<u>990</u>	<u>(3,116)</u>	<u>215</u>	<u>27,241</u>
<u>750,462</u>	<u>24,477</u>	<u>982,489</u>	<u>990</u>	<u>(3,116)</u>	<u>215</u>	<u>27,241</u>
<u>\$905,492</u>	<u>\$487,315</u>	<u>\$1,042,836</u>	<u>\$990</u>	<u>\$0</u>	<u>\$215</u>	<u>\$27,241</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	<u>CDBG</u>	<u>CD Revolving Loan</u>	<u>Emergency Home Repair Loan</u>	<u>WIA Grant</u>	<u>FEMA Reimbursement</u>
<u>Assets:</u>					
Cash and Cash Equivalents	\$96,753	\$265,923	\$0	\$365,486	\$4,729
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Accounts	4,814				
Loans		513,795	2,483		
Interfund Receivable					
Intergovernmental Receivable	61,505				
Materials and Supplies Inventory					
Prepaid Items				167,907	
Total Assets	<u>\$163,072</u>	<u>\$779,718</u>	<u>\$2,483</u>	<u>\$533,393</u>	<u>\$4,729</u>
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	56,466				
Accrued Wages and Benefits					
Interfund Payable				246,172	
Intergovernmental Payable					
Deferred Revenue					
Total Liabilities	<u>56,466</u>	<u>0</u>	<u>0</u>	<u>246,172</u>	<u>0</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable		472,738	760		
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	106,606	306,980	1,723	287,221	4,729
Total Fund Balances (Deficits)	<u>106,606</u>	<u>779,718</u>	<u>2,483</u>	<u>287,221</u>	<u>4,729</u>
Total Liabilities and Fund Balances	<u>\$163,072</u>	<u>\$779,718</u>	<u>\$2,483</u>	<u>\$533,393</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>Help America Vote Act Grant</u>	<u>American Disabilities Act Grant</u>
\$5,057	\$7,868	\$1,142	\$6,500	\$256	\$0	\$0
<u>\$5,057</u>	<u>\$7,868</u>	<u>\$1,142</u>	<u>\$6,500</u>	<u>\$256</u>	<u>\$0</u>	<u>\$0</u>
\$0	\$7,500	\$0	\$0	\$0	\$0	\$0
<u>0</u>	<u>7,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>5,057</u>	<u>368</u>	<u>1,142</u>	<u>6,500</u>	<u>256</u>	<u>0</u>	<u>0</u>
<u>5,057</u>	<u>368</u>	<u>1,142</u>	<u>6,500</u>	<u>256</u>	<u>0</u>	<u>0</u>
<u>\$5,057</u>	<u>\$7,868</u>	<u>\$1,142</u>	<u>\$6,500</u>	<u>\$256</u>	<u>\$0</u>	<u>\$0</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	ARRA JAG Grant	ARRA VAWA Grant	ARRA HSTS Improvements	TASC Grants	TASC Athens County Municipal Drug Court
<u>Assets:</u>					
Cash and Cash Equivalents	\$5,398	\$1,248	\$0	\$9,033	\$4,568
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Accounts					
Loans					
Interfund Receivable					
Intergovernmental Receivable					
Materials and Supplies Inventory					
Prepaid Items					
Total Assets	<u>\$5,398</u>	<u>\$1,248</u>	<u>\$0</u>	<u>\$9,033</u>	<u>\$4,568</u>
<u>Liabilities:</u>					
Accounts Payable	\$0	\$234	\$0	\$0	\$0
Contracts Payable					
Accrued Wages and Benefits					
Interfund Payable	8,497				
Intergovernmental Payable					
Deferred Revenue					
Total Liabilities	<u>8,497</u>	<u>234</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	<u>(3,099)</u>	<u>1,014</u>	<u>0</u>	<u>9,033</u>	<u>4,568</u>
Total Fund Balances (Deficits)	<u>(3,099)</u>	<u>1,014</u>	<u>0</u>	<u>9,033</u>	<u>4,568</u>
Total Liabilities and Fund Balances	<u>\$5,398</u>	<u>\$1,248</u>	<u>\$0</u>	<u>\$9,033</u>	<u>\$4,568</u>

<u>Litter Control</u>	<u>ACBDD-WCBDD Project</u>	<u>Local Emergency Planning</u>	<u>Recycle Ohio</u>	<u>Probate Court Mental Illness</u>	<u>Psychological Evaluation Grant</u>	<u>Clean Kids Grant</u>
\$1,697	\$0	\$27,485	\$480	\$29,541	\$2,600	\$17
				6,508		
<u>\$1,697</u>	<u>\$0</u>	<u>\$27,485</u>	<u>\$480</u>	<u>\$36,049</u>	<u>\$2,600</u>	<u>\$17</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,697</u>	<u>0</u>	<u>27,485</u>	<u>480</u>	<u>36,049</u>	<u>2,600</u>	<u>17</u>
<u>1,697</u>	<u>0</u>	<u>27,485</u>	<u>480</u>	<u>36,049</u>	<u>2,600</u>	<u>17</u>
<u>\$1,697</u>	<u>\$0</u>	<u>\$27,485</u>	<u>\$480</u>	<u>\$36,049</u>	<u>\$2,600</u>	<u>\$17</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	DARE Grant	Sheriff Equipment Grant	Drug Prevention Grant	911 Government Assistance	Health Ohio Grant
<u>Assets:</u>					
Cash and Cash Equivalents	\$49	\$0	\$13,969	\$430,019	\$16,850
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Accounts					
Loans					
Interfund Receivable					
Intergovernmental Receivable				10,522	
Materials and Supplies Inventory					
Prepaid Items					
Total Assets	<u>\$49</u>	<u>\$0</u>	<u>\$13,969</u>	<u>\$440,541</u>	<u>\$16,850</u>
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable					
Accrued Wages and Benefits	74		206		
Interfund Payable					
Intergovernmental Payable	12		337		
Deferred Revenue					
Total Liabilities	<u>86</u>	<u>0</u>	<u>543</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>(37)</u>	<u>0</u>	<u>13,426</u>	<u>440,541</u>	<u>16,850</u>
Total Fund Balances (Deficits)	<u>(37)</u>	<u>0</u>	<u>13,426</u>	<u>440,541</u>	<u>16,850</u>
Total Liabilities and Fund Balances	<u>\$49</u>	<u>\$0</u>	<u>\$13,969</u>	<u>\$440,541</u>	<u>\$16,850</u>

<u>Youth Services</u>	<u>Juvenile Court Projects</u>	<u>JAG Grant</u>	<u>Victims Assistance</u>	<u>OCJS DVDA Sheriff</u>	<u>OCJS Prosecutor</u>	<u>Totals</u>
\$212,793	\$133,383	\$221	\$14,295	\$4,866	\$15	\$4,998,767
	1,093					62,302
						560,215
						211,681
						4,814
						525,164
						4,252
9			17,544	10		348,683
	413		199			875
<u>\$212,802</u>	<u>\$134,889</u>	<u>\$221</u>	<u>\$32,038</u>	<u>\$4,876</u>	<u>\$15</u>	<u>\$6,915,219</u>
\$1,057	\$0	\$0	\$245	\$0	\$0	\$37,806
6,030						95,040
4,166				1,198		79,750
10,110			28,514			413,361
17,234				635		73,461
						785,735
<u>38,597</u>	<u>0</u>	<u>0</u>	<u>28,759</u>	<u>1,833</u>	<u>0</u>	<u>1,485,153</u>
						473,498
						37,095
<u>174,205</u>	<u>134,889</u>	<u>221</u>	<u>3,279</u>	<u>3,043</u>	<u>15</u>	<u>4,919,473</u>
<u>174,205</u>	<u>134,889</u>	<u>221</u>	<u>3,279</u>	<u>3,043</u>	<u>15</u>	<u>5,430,066</u>
<u>\$212,802</u>	<u>\$134,889</u>	<u>\$221</u>	<u>\$32,038</u>	<u>\$4,876</u>	<u>\$15</u>	<u>\$6,915,219</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Dog and Kennel	County Donations	Child Support Enforcement	Indigent Guardianship	Real Estate Assessment
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental			1,839,888		
Charges for Services	30,894		142,081	5,935	668,696
Licenses and Permits	156,384				
Fines and Forfeitures	19,250				
Interest					
Other Revenues	5,668				202
<i>Total Revenue</i>	<u>212,196</u>	<u>0</u>	<u>1,981,969</u>	<u>5,935</u>	<u>668,898</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					558,484
Judicial					
Public Safety				2,809	
Public Works					
Health	251,001				
Human Services			1,851,166		
Economic Development and Assistance					
<i>Debt Service:</i>					
Principal Retirement	7,760				
<i>Total Expenditures</i>	<u>258,761</u>	<u>0</u>	<u>1,851,166</u>	<u>2,809</u>	<u>558,484</u>
Excess of Revenues Over (Under) Expenditures	<u>(46,565)</u>	<u>0</u>	<u>130,803</u>	<u>3,126</u>	<u>110,414</u>
<u>Other Financing Sources (Uses):</u>					
Sale of Capital Assets					
Proceeds from Capital Leases	21,809				
Transfers - In					
<i>Total Other Sources (Uses)</i>	<u>21,809</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>(24,756)</u>	<u>0</u>	<u>130,803</u>	<u>3,126</u>	<u>110,414</u>
Fund Balances (Deficits) at Beginning of Year	<u>85,543</u>	<u>108</u>	<u>43,027</u>	<u>13,590</u>	<u>522,009</u>
Fund Balances (Deficits) at End of Year	<u><u>\$60,787</u></u>	<u><u>\$108</u></u>	<u><u>\$173,830</u></u>	<u><u>\$16,716</u></u>	<u><u>\$632,423</u></u>

GIS	Emergency Management Agency	Law Library	DRETAC	Treasurer's Prepayment Interest	Marriage License	Probate/ Juvenile Computerization
\$0	\$0	\$0	\$0	\$0	\$0	\$0
	36,784		147,302		5,542 7,017	14,460
11	14,107	30,688	12,687	326		
11	50,891	30,688	159,989	326	12,559	14,460
			170,418	1,476		550
35,534	84,244	1,140			14,373	
35,534	84,244	1,140	170,418	1,476	14,373	550
(35,523)	(33,353)	29,548	(10,429)	(1,150)	(1,814)	13,910
	34,216					
0	34,216	0	0	0	0	0
(35,523)	863	29,548	(10,429)	(1,150)	(1,814)	13,910
68,120	9,404	0	97,566	3,348	8,044	22,117
<u>\$32,597</u>	<u>\$10,267</u>	<u>\$29,548</u>	<u>\$87,137</u>	<u>\$2,198</u>	<u>\$6,230</u>	<u>\$36,027</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, 2009

	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Probate Court Projects
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental					
Charges for Services	4,337	19,185	3,510	24,821	7,170
Licenses and Permits					
Fines and Forfeitures					
Interest					
Other Revenues					
<i>Total Revenue</i>	<u>4,337</u>	<u>19,185</u>	<u>3,510</u>	<u>24,821</u>	<u>7,170</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial	184		6,814	13,685	670
Public Safety					
Public Works					
Health					
Human Services					
Economic Development and Assistance					
<i>Debt Service:</i>					
Principal Retirement					
<i>Total Expenditures</i>	<u>184</u>	<u>0</u>	<u>6,814</u>	<u>13,685</u>	<u>670</u>
Excess of Revenues Over (Under) Expenditures	<u>4,153</u>	<u>19,185</u>	<u>(3,304)</u>	<u>11,136</u>	<u>6,500</u>
<u>Other Financing Sources (Uses):</u>					
Sale of Capital Assets					
Proceeds from Capital Leases					
Transfers - In			2,500		
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,153	19,185	(804)	11,136	6,500
Fund Balances (Deficits) at Beginning of Year	<u>8,826</u>	<u>48,744</u>	<u>3,591</u>	<u>8,699</u>	<u>39,366</u>
Fund Balances (Deficits) at End of Year	<u>\$12,979</u>	<u>\$67,929</u>	<u>\$2,787</u>	<u>\$19,835</u>	<u>\$45,866</u>

Juvenile Tobacco Intervention	BCI Fingerprints	Concealed Carry Weapons	Sheriff's Grant Projects	Indigent Drivers Alcohol Treatment	D.U.I. Enforcement & Education	Drug Law Enforcement
\$0	\$0	\$0	\$0	\$0	\$0	\$0
860	10,845	17,559	127,826	244		
		6,500			150	36,900
						12,920
<u>860</u>	<u>10,845</u>	<u>24,059</u>	<u>127,826</u>	<u>244</u>	<u>150</u>	<u>49,820</u>
	9,071	25,875	147,473			35,435
<u>0</u>	<u>9,071</u>	<u>25,875</u>	<u>147,473</u>	<u>0</u>	<u>0</u>	<u>35,435</u>
<u>860</u>	<u>1,774</u>	<u>(1,816)</u>	<u>(19,647)</u>	<u>244</u>	<u>150</u>	<u>14,385</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
860	1,774	(1,816)	(19,647)	244	150	14,385
15,479	702	14,404	32,657	2,027	1,405	37,056
<u>\$16,339</u>	<u>\$2,476</u>	<u>\$12,588</u>	<u>\$13,010</u>	<u>\$2,271</u>	<u>\$1,555</u>	<u>\$51,441</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, 2009

	Diversions Prosecuting Attorney	Title Administration	Recorder Equipment	Project Lifesaver	Special Projects Mediation
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental					3,678
Charges for Services	21,412	257,782	26,540		
Licenses and Permits					
Fines and Forfeitures					
Interest		151			
Other Revenues		51		200	
<i>Total Revenue</i>	<u>21,412</u>	<u>257,984</u>	<u>26,540</u>	<u>200</u>	<u>3,678</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive			1,284		
Judicial		231,481			770
Public Safety	12,180				
Public Works					
Health					
Human Services					
Economic Development and Assistance					
<i>Debt Service:</i>					
Principal Retirement					
<i>Total Expenditures</i>	<u>12,180</u>	<u>231,481</u>	<u>1,284</u>	<u>0</u>	<u>770</u>
Excess of Revenues Over (Under) Expenditures	<u>9,232</u>	<u>26,503</u>	<u>25,256</u>	<u>200</u>	<u>2,908</u>
<u>Other Financing Sources (Uses):</u>					
Sale of Capital Assets					
Proceeds from Capital Leases					
Transfers - In		24,000			
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>24,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	9,232	50,503	25,256	200	2,908
Fund Balances (Deficits) at Beginning of Year	<u>70,057</u>	<u>27,600</u>	<u>63,008</u>	<u>1,244</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$79,289</u></u>	<u><u>\$78,103</u></u>	<u><u>\$88,264</u></u>	<u><u>\$1,444</u></u>	<u><u>\$2,908</u></u>

<u>T.B. Hospital</u>	<u>Senior Citizens Levy</u>	<u>911 Emergency</u>	<u>Bikeway Maintenance</u>	<u>Insurance Reimbursement</u>	<u>DUI Grant</u>	<u>ACENET Revolving Loan</u>
\$142,333	\$441,796	\$0	\$0	\$0	\$0	\$0
30,210	86,310	1,281,712				
		54,993		2,041		
<u>172,543</u>	<u>528,106</u>	<u>1,336,705</u>	<u>0</u>	<u>2,041</u>	<u>0</u>	<u>0</u>
				5,157		
121,230	523,960	1,404,443				
<u>121,230</u>	<u>523,960</u>	<u>1,404,443</u>	<u>0</u>	<u>5,157</u>	<u>0</u>	<u>0</u>
<u>51,313</u>	<u>4,146</u>	<u>(67,738)</u>	<u>0</u>	<u>(3,116)</u>	<u>0</u>	<u>0</u>
		1				
<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
51,313	4,146	(67,737)	0	(3,116)	0	0
<u>699,149</u>	<u>20,331</u>	<u>1,050,226</u>	<u>990</u>	<u>0</u>	<u>215</u>	<u>27,241</u>
<u>\$750,462</u>	<u>\$24,477</u>	<u>\$982,489</u>	<u>\$990</u>	<u>(\$3,116)</u>	<u>\$215</u>	<u>\$27,241</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, 2009

	CDBG	CD Revolving Loan	Emergency Home Repair Loan	WIA Grant	FEMA Reimbursement
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental	520,822			1,343,868	
Charges for Services		371			
Licenses and Permits					
Fines and Forfeitures					
Interest		23,289			
Other Revenues	104,814	472		180,000	
<i>Total Revenue</i>	<u>625,636</u>	<u>24,132</u>	<u>0</u>	<u>1,523,868</u>	<u>0</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					
Public Safety					
Public Works	576,675				
Health					
Human Services				1,396,330	
Economic Development and Assistance		120,179			
<i>Debt Service:</i>					
Principal Retirement					
<i>Total Expenditures</i>	<u>576,675</u>	<u>120,179</u>	<u>0</u>	<u>1,396,330</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>48,961</u>	<u>(96,047)</u>	<u>0</u>	<u>127,538</u>	<u>0</u>
<u>Other Financing Sources (Uses):</u>					
Sale of Capital Assets					
Proceeds from Capital Leases					
Transfers - In					
<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	48,961	(96,047)	0	127,538	0
Fund Balances (Deficits) at Beginning of Year	<u>57,645</u>	<u>875,765</u>	<u>2,483</u>	<u>159,683</u>	<u>4,729</u>
Fund Balances (Deficits) at End of Year	<u>\$106,606</u>	<u>\$779,718</u>	<u>\$2,483</u>	<u>\$287,221</u>	<u>\$4,729</u>

Emergency Relief and Cleanup	EMA DOJ Grants	EMA FEMA Grant	EMA Pre-disaster Mitigation Grant	EMA CERT Grant	Help America Vote Act Grant	American Disabilities Act Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0
	28,789			7,560	1,000	
				2,202	1,000	
0	28,789	0	0	9,762	2,000	0
					2,000	73
1,803	36,284			9,506		
1,803	36,284	0	0	9,506	2,000	73
(1,803)	(7,495)	0	0	256	0	(73)
0	0	0	0	0	0	0
(1,803)	(7,495)	0	0	256	0	(73)
6,860	7,863	1,142	6,500	0	0	73
<u>\$5,057</u>	<u>\$368</u>	<u>\$1,142</u>	<u>\$6,500</u>	<u>\$256</u>	<u>\$0</u>	<u>\$0</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, 2009

	ARRA JAG Grant	ARRA VAWA Grant	ARRA HSTS Improvements	TASC Grants	TASC Athens County Municipal Drug Court
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental	5,398	1,248	12,124		
Charges for Services					
Licenses and Permits					
Fines and Forfeitures					
Interest					
Other Revenues					
<i>Total Revenue</i>	<u>5,398</u>	<u>1,248</u>	<u>12,124</u>	<u>0</u>	<u>0</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					
Public Safety					
Public Works					
Health			12,124		
Human Services	8,497	234			
Economic Development and Assistance					
<i>Debt Service:</i>					
Principal Retirement					
<i>Total Expenditures</i>	<u>8,497</u>	<u>234</u>	<u>12,124</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,099)</u>	<u>1,014</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Other Financing Sources (Uses):</u>					
Sale of Capital Assets					
Proceeds from Capital Leases					
Transfers - In					
<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>(3,099)</u>	<u>1,014</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,033</u>	<u>4,568</u>
Fund Balances (Deficits) at End of Year	<u><u>(\$3,099)</u></u>	<u><u>\$1,014</u></u>	<u><u>\$0</u></u>	<u><u>\$9,033</u></u>	<u><u>\$4,568</u></u>

Litter Control	ACBDD-WCBDD Project	Local Emergency Planning	Recycle Ohio	Probate Court Mental Illness	Psychological Evaluation Grant	Clean Kids Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0
	91,080	13,833		36,983		
0	91,080	13,833	0	36,983	0	0
		10,137		52,380	22,539	
	91,080					
0	91,080	10,137	0	52,380	22,539	0
0	0	3,696	0	(15,397)	(22,539)	0
0	0	0	0	0	0	0
0	0	3,696	0	(15,397)	(22,539)	0
1,697	0	23,789	480	51,446	25,139	17
<u>\$1,697</u>	<u>\$0</u>	<u>\$27,485</u>	<u>\$480</u>	<u>\$36,049</u>	<u>\$2,600</u>	<u>\$17</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, 2009

	DARE Grant	Sheriff Equipment Grant	Drug Prevention Grant	911 Government Assistance	Health Ohio Grant
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental			21,102	127,952	71,685
Charges for Services					
Licenses and Permits					
Fines and Forfeitures					
Interest					
Other Revenues		3,500			
<i>Total Revenue</i>	<u>0</u>	<u>3,500</u>	<u>21,102</u>	<u>127,952</u>	<u>71,685</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					
Public Safety	34,552	6,500	7,676		
Public Works					
Health					54,835
Human Services					
Economic Development and Assistance					
<i>Debt Service:</i>					
Principal Retirement					
<i>Total Expenditures</i>	<u>34,552</u>	<u>6,500</u>	<u>7,676</u>	<u>0</u>	<u>54,835</u>
Excess of Revenues Over (Under) Expenditures	<u>(34,552)</u>	<u>(3,000)</u>	<u>13,426</u>	<u>127,952</u>	<u>16,850</u>
<u>Other Financing Sources (Uses):</u>					
Sale of Capital Assets					
Proceeds from Capital Leases					
Transfers - In	8,813	3,000			
<i>Total Other Sources (Uses)</i>	<u>8,813</u>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(25,739)	0	13,426	127,952	16,850
Fund Balances (Deficits) at Beginning of Year	<u>25,702</u>	<u>0</u>	<u>0</u>	<u>312,589</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>(\$37)</u>	<u>\$0</u>	<u>\$13,426</u>	<u>\$440,541</u>	<u>\$16,850</u>

<u>Youth Services</u>	<u>Juvenile Court Projects</u>	<u>JAG Grant</u>	<u>Victims Assistance</u>	<u>OCJS DVDA Sheriff</u>	<u>OCJS Prosecutor</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$584,129
185,278	17,653		133,589	35,550		1,281,712
						4,780,210
						1,409,546
						163,401
						56,300
						23,766
<u>69,908</u>	<u></u>	<u></u>	<u>1,381</u>	<u>17</u>	<u></u>	<u>503,362</u>
<u>255,186</u>	<u>17,653</u>	<u>0</u>	<u>134,970</u>	<u>35,567</u>	<u>0</u>	<u>8,802,426</u>
						738,892
						330,213
				47,177		1,873,362
						614,012
						453,563
346,278	1,362		172,369			4,391,276
						120,179
						7,760
<u>346,278</u>	<u>1,362</u>	<u>0</u>	<u>172,369</u>	<u>47,177</u>	<u>0</u>	<u>8,529,257</u>
<u>(91,092)</u>	<u>16,291</u>	<u>0</u>	<u>(37,399)</u>	<u>(11,610)</u>	<u>0</u>	<u>273,169</u>
						1
						21,809
			38,948	12,127		123,604
<u>0</u>	<u>0</u>	<u>0</u>	<u>38,948</u>	<u>12,127</u>	<u>0</u>	<u>145,414</u>
(91,092)	16,291	0	1,549	517	0	418,583
<u>265,297</u>	<u>118,598</u>	<u>221</u>	<u>1,730</u>	<u>2,526</u>	<u>15</u>	<u>5,011,483</u>
<u>\$174,205</u>	<u>\$134,889</u>	<u>\$221</u>	<u>\$3,279</u>	<u>\$3,043</u>	<u>\$15</u>	<u>\$5,430,066</u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2009

	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	\$6,191	\$0	\$708	\$21,504	\$0	\$34,832
<i>Total Assets</i>	<u>\$6,429</u>	<u>\$0</u>	<u>\$6,191</u>	<u>\$0</u>	<u>\$708</u>	<u>\$21,504</u>	<u>\$0</u>	<u>\$34,832</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	2,616	0	202	397	0	7,272
<i>Total Fund Balances (Deficits)</i>	<u>4,057</u>	<u>0</u>	<u>2,616</u>	<u>0</u>	<u>202</u>	<u>397</u>	<u>0</u>	<u>7,272</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,429</u>	<u>\$0</u>	<u>\$6,191</u>	<u>\$0</u>	<u>\$708</u>	<u>\$21,504</u>	<u>\$0</u>	<u>\$34,832</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2009

	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	\$5	\$0	\$0	\$1	\$0	\$6
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>6</u>
Expenditures:								
<i>Debt Service:</i>								
Principal Retirement		79,760		34,000			300,000	413,760
Interest and Fiscal Charges		28,969		33,969			53,265	116,203
<i>Total Expenditures</i>	<u>0</u>	<u>108,729</u>	<u>0</u>	<u>67,969</u>	<u>0</u>	<u>0</u>	<u>353,265</u>	<u>529,963</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(108,729)</u>	<u>5</u>	<u>(67,969)</u>	<u>0</u>	<u>1</u>	<u>(353,265)</u>	<u>(529,957)</u>
Other Financing Sources (Uses):								
Transfers - In		108,729		67,969			353,265	529,963
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>108,729</u>	<u>0</u>	<u>67,969</u>	<u>0</u>	<u>0</u>	<u>353,265</u>	<u>529,963</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	5	0	0	1	0	6
Fund Balances (Deficits) at Beginning of Year	4,057	0	2,611	0	202	396	0	7,266
Fund Balances (Deficits) at End of Year	<u>\$4,057</u>	<u>\$0</u>	<u>\$2,616</u>	<u>\$0</u>	<u>\$202</u>	<u>\$397</u>	<u>\$0</u>	<u>\$7,272</u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	County Home Improvement	Dog Shelter Construction	Issue I Projects	Beacon Capital Improvement	Capital Projects	Totals
<u>Assets:</u>						
Cash and Cash Equivalents	\$809	\$492	\$0	\$355,186	\$26,805	\$383,292
<i>Total Assets</i>	<u>\$809</u>	<u>\$492</u>	<u>\$0</u>	<u>\$355,186</u>	<u>\$26,805</u>	<u>\$383,292</u>
<u>Liabilities</u>						
Contracts Payable	\$0	\$0	\$0	\$5,861	\$0	\$5,861
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,861</u>	<u>0</u>	<u>5,861</u>
<u>Fund Balances:</u>						
<i>Unreserved/Undesignated, Reported in:</i>						
Capital Projects Funds	809	492	0	349,325	26,805	377,431
<i>Total Fund Balances (Deficits)</i>	<u>809</u>	<u>492</u>	<u>0</u>	<u>349,325</u>	<u>26,805</u>	<u>377,431</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$809</u>	<u>\$492</u>	<u>\$0</u>	<u>\$355,186</u>	<u>\$26,805</u>	<u>\$383,292</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009

	County Home Improvement	Dog Shelter Construction	Issue I Projects	Beacon Capital Improvement	Capital Projects	Totals
Revenues:						
Intergovernmental	\$0	\$0	\$769,576	\$0	\$0	\$769,576
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>769,576</u>	<u>0</u>	<u>0</u>	<u>769,576</u>
Expenditures:						
Capital Outlay	0	0	769,576	111,576	0	881,152
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>769,576</u>	<u>111,576</u>	<u>0</u>	<u>881,152</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>(111,576)</u>	<u>0</u>	<u>(111,576)</u>
Other Financing Sources (Uses):						
Transfers - In				50,000		50,000
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>0</u>	<u>50,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	0	(61,576)	0	(61,576)
Fund Balance (Deficits) at Beginning of Year	<u>809</u>	<u>492</u>	<u>0</u>	<u>410,901</u>	<u>26,805</u>	<u>439,007</u>
Fund Balances (Deficits) at End of Year	<u><u>\$809</u></u>	<u><u>\$492</u></u>	<u><u>\$0</u></u>	<u><u>\$349,325</u></u>	<u><u>\$26,805</u></u>	<u><u>\$377,431</u></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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,821,691	\$1,821,691	\$1,895,716	\$74,025
Sales Tax	4,800,000	4,800,000	5,104,912	304,912
Intergovernmental	1,681,444	1,681,444	1,849,135	167,691
Charges for Services	1,747,402	1,719,318	1,848,241	128,923
Licenses and Permits	3,200	3,200	2,534	(666)
Fines and Forfeitures	124,000	124,000	147,620	23,620
Interest	651,000	651,000	906,719	255,719
Other	393,606	393,606	484,721	91,115
Total Revenue	11,222,343	11,194,259	12,239,598	1,045,339
Expenditures:				
<i>Current:</i>				
General Government - Legislative and Executive				
Board of County Commissioners				
Salary and Wages	276,559	276,559	265,286	11,273
Fringe Benefits	52,625	50,747	48,018	2,729
Contractual Services	52,790	66,792	61,629	5,163
Supplies and Materials	9,000	9,000	8,010	990
Other	99,000	122,094	119,261	2,833
Total Board of County Commissioners	489,974	525,192	502,204	22,988
County Auditor				
General Office				
Salary and Wages	255,850	255,850	244,327	11,523
Fringe Benefits	35,819	35,819	34,302	1,517
Contractual Services	13,775	13,760	13,523	237
Supplies and Materials	9,380	9,380	8,570	810
Other	18,848	18,848	16,617	2,231
Total County Auditor	333,672	333,657	317,339	16,318
Treasurer				
Salary and Wages	108,819	108,419	107,873	546
Fringe Benefits	15,235	15,235	15,086	149
Contractual Services	19,977	19,941	18,714	1,227
Supplies and Materials	1,200	1,331	1,322	9
Other	3,250	3,554	3,475	79
Total Treasurer	148,481	148,480	146,470	2,010
Prosecuting Attorney				
Salary and Wages	741,946	741,946	734,418	7,528
Fringe Benefits	103,872	103,872	103,779	93
Supplies and Materials	5,000	5,000	4,790	210
Capital Outlay and Equipment	3,000	1,900	1,891	9
Other	74,009	79,109	78,759	350
Total Prosecuting Attorney	927,827	931,827	923,637	8,190
Board of Revision				
Supplies and Materials	500	500	0	500
Total Board of Revision	500	500	0	500

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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
Bureau of Inspection				
Examination	75,000	75,000	63,517	11,483
Total Bureau of Inspection	75,000	75,000	63,517	11,483
Settlement Fees				
Other Expenses	50,000	35,646	35,646	0
Total Settlement Fees	50,000	35,646	35,646	0
County Planning Commission				
Other Expenses	12,888	12,938	4,438	8,500
Total County Planning Commission	12,888	12,938	4,438	8,500
Data Processing				
Salary and Wages	35,020	35,020	35,020	0
Fringe Benefits	4,903	4,903	4,892	11
Contractual Services	47,299	47,300	39,053	8,247
Supplies and Materials	10,580	10,305	8,337	1,968
Capital Outlay and Equipment	5,007	4,854	1,584	3,270
Total Data Processing	102,809	102,382	88,886	13,496
Board of Elections				
Salary and Wages	313,148	308,380	292,677	15,703
Fringe Benefits	43,840	43,841	34,802	9,039
Contractual Services	87,000	83,500	81,636	1,864
Supplies and Materials	18,000	15,437	15,309	128
Capital Outlay and Equipment	95,000	105,831	105,831	0
Other	7,000	6,930	5,620	1,310
Total Board of Elections	563,988	563,919	535,875	28,044
Recorder				
General Office				
Salary and Wages	120,420	120,420	119,891	529
Fringe Benefits	16,859	16,859	16,771	88
Contractual Services	92,500	92,417	92,395	22
Supplies and Materials	4,600	4,555	3,619	936
Other	5,308	5,308	3,775	1,533
Total General Office	239,687	239,559	236,451	3,108
Microfilm				
Salary and Wages	39,238	39,238	39,112	126
Fringe Benefits	5,493	5,493	5,463	30
Contractual Services	8,532	5,545	5,545	0
Supplies and Materials	1,307	1,217	1,217	0
Total Microfilm	54,570	51,493	51,337	156
Total Recorder	294,257	291,052	287,788	3,264

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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
County Commissioners - Other				
Capital Outlay and Equipment	150,000	191,730	190,487	1,243
Other	2,000	2,500	2,500	0
Total County Commissioners - Other	152,000	194,230	192,987	1,243
Buildings and Grounds				
Salary and Wages	164,800	164,800	151,115	13,685
Fringe Benefits	23,072	23,072	21,101	1,971
Contractual Services	406,963	409,198	387,616	21,582
Supplies and Materials	55,000	55,000	41,957	13,043
Capital Outlay and Equipment	54,000	62,500	46,853	15,647
Other	14,500	15,000	10,452	4,548
Total Buildings and Grounds	718,335	729,570	659,094	70,476
Insurances				
Contractual Services	1,287,725	1,289,770	1,286,628	3,142
Other	11,000	11,000	5,296	5,704
Total Insurances	1,298,725	1,300,770	1,291,924	8,846
Unanticipated Emergencies				
Contractual Services	301,929	276,497	274,701	1,796
Other	513,000	76,072	3,467	72,605
Total Unanticipated Emergencies	814,929	352,569	278,168	74,401
Total General Government - Legislative and Executive	5,983,385	5,597,732	5,327,973	269,759
General Government - Judicial				
Court of Appeals				
Contractual Services	545	0	0	0
Supplies and Materials	1,951	1,213	1,212	1
Capital Outlay and Equipment	7,056	8,457	8,454	3
Other	125	0	0	0
Total Court of Appeals	9,677	9,670	9,666	4
Common Pleas Court				
Salary and Wages	322,341	334,141	333,642	499
Fringe Benefits	43,348	46,523	46,453	70
Contractual Services	114,300	171,407	145,517	25,890
Supplies and Materials	15,000	15,000	9,780	5,220
Other	10,200	10,200	7,876	2,324
Total Common Pleas Court	505,189	577,271	543,268	34,003
Law Library				
Salary and Wages	28,874	28,874	28,874	0
Fringe Benefits	4,042	4,042	4,033	9
Other	1,200	1,200	1,200	0
Total Law Library	34,116	34,116	34,107	9

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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Judicial (continued)				
Juvenile Court				
Salary and Wages	379,555	379,555	377,627	1,928
Fringe Benefits	66,412	67,660	55,290	12,370
Contractual Services	6,400	6,400	3,686	2,714
Supplies and Materials	15,000	15,000	9,656	5,344
Other	108,800	114,565	71,798	42,767
Total Juvenile Court	576,167	583,180	518,057	65,123
Probate Court				
Salary and Wages	131,813	111,813	102,686	9,127
Fringe Benefits	19,867	19,867	13,234	6,633
Contractual Services	33,000	30,550	26,412	4,138
Supplies and Materials	7,000	7,000	6,797	203
Other	6,000	11,000	6,326	4,674
Total Probate Court	197,680	180,230	155,455	24,775
Clerk of Courts				
Salary and Wages	157,214	157,214	152,748	4,466
Fringe Benefits	22,010	22,010	21,131	879
Contractual Services	4,300	3,535	3,490	45
Other	5,000	14,250	13,316	934
Total Clerk of Courts	188,524	197,009	190,685	6,324
Municipal Court				
Salary and Wages	88,905	88,905	81,717	7,188
Fringe Benefits	12,446	12,446	11,657	789
Contractual Services	69,167	69,167	60,659	8,508
Total Municipal Court	170,518	170,518	154,033	16,485
County Commissioners - Other				
Contractual Services	615,000	615,000	582,104	32,896
Other	6,000	6,000	5,909	91
Total County Commissioners - Other	621,000	621,000	588,013	32,987
Total General Government - Judicial	2,302,871	2,372,994	2,193,284	179,710
Public Safety				
Board of County Commissioners				
Contractual Services	25,000	23,600	23,553	47
Total Board of County Commissioners	25,000	23,600	23,553	47
Coroner				
Salary and Wages	55,100	58,100	58,099	1
Fringe Benefits	7,714	8,464	8,088	376
Contractual Services	54,000	66,600	61,322	5,278
Supplies and Materials	250	2,250	809	1,441
Other	16,268	10,518	1,973	8,545
Total Coroner	133,332	145,932	130,291	15,641

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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Public Safety (continued)				
Sheriff				
Salary and Wages	1,277,292	1,258,948	1,250,701	8,247
Fringe Benefits	218,773	218,304	216,013	2,291
Contractual Services	93,804	86,241	85,514	727
Supplies and Materials	103,390	112,105	111,809	296
Capital Outlay and Equipment	20,396	28,500	27,651	849
Other	46,140	47,269	47,181	88
Total Sheriff	1,759,795	1,751,367	1,738,869	12,498
County Commissioners - Other				
Contractual Services	1,167,568	1,424,568	1,420,635	3,933
Total County Commissioners - Other	1,167,568	1,424,568	1,420,635	3,933
Total Public Safety	3,085,695	3,345,467	3,313,348	32,119
Public Works				
Board of County Commissioners				
Contractual Services	83,000	93,000	93,000	0
Total Board of County Commissioners	83,000	93,000	93,000	0
Total Public Works	83,000	93,000	93,000	0
Health				
Vital Statistics				
Other	1,000	1,000	830	170
Total Vital Statistics	1,000	1,000	830	170
Agriculture				
Other	287,245	287,245	287,245	0
Total Agriculture	287,245	287,245	287,245	0
Other Health				
Other	121,747	88,060	51,079	36,981
Total Other Health	121,747	88,060	51,079	36,981
County Commissioners - Other				
Contractual Services	85,000	85,000	50,812	34,188
Total County Commissioners - Other	85,000	85,000	50,812	34,188
Total Health	494,992	461,305	389,966	71,339

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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Human Services				
Soldier Relief				
Salary and Wages	107,820	107,191	106,791	400
Fringe Benefits	14,000	14,930	14,918	12
Supplies and Materials	3,000	3,629	3,629	0
Capital Outlay and Equipment	2,000	4,168	4,168	0
Other	277,844	276,765	275,805	960
Total Soldier Relief	404,664	406,683	405,311	1,372
Memorial Day Expense				
Supplies and Materials	29,000	26,815	26,815	0
Total Memorial Day Expense	29,000	26,815	26,815	0
Total Human Services	433,664	433,498	432,126	1,372
Conservation & Recreation				
Board of County Commissioners				
Other	11,000	11,000	6,605	4,395
Total Board of County Commissioners	11,000	11,000	6,605	4,395
Total Conservation & Recreation	11,000	11,000	6,605	4,395
Total Expenditures	12,394,607	12,314,996	11,756,302	558,694
Excess of Revenues Over (Under) Expenditures	(1,172,264)	(1,120,737)	483,296	1,604,033
Other Financing Sources (Uses):				
Sale of Capital Assets	400	400	352	(48)
Advances - In	0	0	1,000	1,000
Advances - Out	0	(1,000)	(1,000)	0
Transfers - Out	(1,019,438)	(1,085,066)	(1,085,066)	0
Total Other Financing Sources (Uses)	(1,019,038)	(1,085,666)	(1,084,714)	952
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,191,302)	(2,206,403)	(601,418)	1,604,985
Fund Balances (Deficit) at Beginning of Year	2,135,196	2,135,196	2,135,196	0
Prior Year Encumbrances Appropriated	100,400	100,400	100,400	0
Fund Balances (Deficit) at End of Year	<u>\$44,294</u>	<u>\$29,193</u>	<u>\$1,634,178</u>	<u>\$1,604,985</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$13,150,000	\$13,090,783	\$9,821,469	(\$3,269,314)
Other	5,000	5,000	2,106	(2,894)
Total Revenue	13,155,000	13,095,783	9,823,575	(3,272,208)
Expenditures:				
<i>Current:</i>				
Human Services				
Administration				
Salary and Wages	2,600,000	2,213,500	2,210,886	2,614
Fringe Benefits	1,345,000	1,214,916	1,200,361	14,555
Contractual Services	450,000	390,783	376,381	14,402
Supplies and Materials	155,000	190,000	147,277	42,723
Capital Outlay and Equipment	50,000	50,000	3,109	46,891
Other	1,499,363	1,138,822	818,374	320,448
Total Administration	6,099,363	5,198,021	4,756,388	441,633
Social Services				
Salary and Wages	2,150,000	1,691,100	1,690,388	712
Fringe Benefits	1,166,073	965,364	946,611	18,753
Contractual Services	3,800,000	2,294,782	2,145,298	149,484
Supplies and Materials	25,000	25,000	6,909	18,091
Capital Outlay and Equipment	5,000	5,000	0	5,000
Other	510,000	560,000	549,951	10,049
Total Social Services	7,656,073	5,541,246	5,339,157	202,089
Total Expenditures	13,755,436	10,739,267	10,095,545	643,722
Excess of Revenues Over (Under) Expenditures	(600,436)	2,356,516	(271,970)	(2,628,486)
Other Financing Sources (Uses):				
Advances - In	0	180,000	180,000	0
Advances - Out	0	(225,000)	(225,000)	0
Transfers - In	600,000	600,000	431,499	(168,501)
Total Other Financing Sources (Uses)	600,000	555,000	386,499	(168,501)

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(436)	2,911,516	114,529	(2,796,987)
Fund Balances (Deficit) at Beginning of Year	904,743	904,743	904,743	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$904,307</u>	<u>\$3,816,259</u>	<u>\$1,019,272</u>	<u>(\$2,796,987)</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$4,239,278	\$4,239,278	\$4,201,448	(\$37,830)
Charges for Services	445	445	239	(206)
Fines and Forfeitures	37,546	37,546	46,764	9,218
Interest	0	0	924	924
Other	31,472	31,472	110,012	78,540
Total Revenue	4,308,741	4,308,741	4,359,387	50,646
Expenditures:				
<i>Current:</i>				
Public Works				
County Engineer				
Salary and Wages	267,000	267,000	244,632	22,368
Fringe Benefits	95,000	95,000	80,680	14,320
Contractual Services	162,000	162,000	152,783	9,217
Supplies and Materials	10,000	10,000	6,992	3,008
Capital Outlay and Equipment	10,000	10,000	10,000	0
Other	143,000	143,000	89,329	53,671
Total County Engineer	687,000	687,000	584,416	102,584
Road				
Salary and Wages	1,150,000	1,150,000	1,026,003	123,997
Fringe Benefits	665,595	665,595	641,064	24,531
Supplies and Materials	500,000	500,725	500,725	0
Capital Outlay and Equipment	111,000	111,000	111,000	0
Other	550,000	550,000	519,494	30,506
Total Road	2,976,595	2,977,320	2,798,286	179,034
Bridge				
Contractual Services	500,000	500,000	411,885	88,115
Supplies and Materials	30,000	30,000	30,000	0
Capital Outlay and Equipment	1,000	1,000	0	1,000
Other	50,000	50,000	50,000	0
Total Bridge	581,000	581,000	491,885	89,115
Total Public Works	4,244,595	4,245,320	3,874,587	370,733

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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
<i>Debt Service:</i>				
Principal Retirement	40,000	39,343	39,343	0
Interest and Fiscal Charges	1,000	932	932	0
Total Debt Service	<u>41,000</u>	<u>40,275</u>	<u>40,275</u>	<u>0</u>
<i>Total Expenditures</i>	<u>4,285,595</u>	<u>4,285,595</u>	<u>3,914,862</u>	<u>370,733</u>
Excess of Revenues Over (Under) Expenditures	23,146	23,146	444,525	421,379
Fund Balances (Deficit) at Beginning of Year	311,232	311,232	311,232	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>\$334,378</u></u>	<u><u>\$334,378</u></u>	<u><u>\$755,757</u></u>	<u><u>\$421,379</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) - and Actual
Children Services Fund
For the Year Ended December 31, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,059,309	\$3,059,309	\$3,215,085	\$155,776
Intergovernmental	3,215,110	3,215,110	3,567,273	352,163
Charges for Services	780,000	780,000	783,805	3,805
Other	166,200	135,116	156,023	20,907
Total Revenue	7,220,619	7,189,535	7,722,186	532,651
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	2,708,256	2,708,428	2,522,621	185,807
Fringe Benefits	1,147,234	1,120,765	1,052,075	68,690
Contractual Services	2,504,500	2,552,105	2,118,777	433,328
Supplies and Materials	40,584	41,001	33,166	7,835
Capital Outlay and Equipment	170,500	149,412	36,218	113,194
Other	1,071,304	1,099,954	968,466	131,488
Total Expenditures	7,642,378	7,671,665	6,731,323	940,342
Excess of Revenues Over (Under) Expenditures	(421,759)	(482,130)	990,863	1,472,993
Fund Balances (Deficit) at Beginning of Year	3,462,060	3,462,060	3,462,060	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,040,301</u>	<u>\$2,979,930</u>	<u>\$4,452,923</u>	<u>\$1,472,993</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) - and Actual
ACBDD (Beacon School) Fund
For the Year Ended December 31, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,858,796	\$4,121,596	\$4,055,577	(\$66,019)
Intergovernmental	2,711,236	2,711,236	3,104,237	393,001
Charges for Services	450,000	450,000	441,069	(8,931)
Other	95,000	95,000	78,624	(16,376)
Total Revenue	<u>7,115,032</u>	<u>7,377,832</u>	<u>7,679,507</u>	<u>301,675</u>
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	3,799,330	3,819,330	3,683,282	136,048
Fringe Benefits	1,888,766	1,891,566	1,789,329	102,237
Contractual Services	647,398	812,096	641,624	170,472
Supplies and Materials	279,415	266,187	190,923	75,264
Capital Outlay and Equipment	372,400	369,848	166,288	203,560
Other	1,103,070	1,136,589	746,784	389,805
Total Expenditures	<u>8,090,379</u>	<u>8,295,616</u>	<u>7,218,230</u>	<u>1,077,386</u>
Excess of Revenues Over (Under) Expenditures	(975,347)	(917,784)	461,277	1,379,061
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	1,737	1,737
Transfers - Out	(50,000)	(50,000)	(50,000)	0
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>(48,263)</u>	<u>1,737</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,025,347)	(967,784)	413,014	1,380,798
Fund Balances (Deficit) at Beginning of Year	5,397,792	5,397,792	5,397,792	0
Prior Year Encumbrances Appropriated	<u>230,483</u>	<u>230,483</u>	<u>230,483</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$4,602,928</u></u>	<u><u>\$4,660,491</u></u>	<u><u>\$6,041,289</u></u>	<u><u>\$1,380,798</u></u>

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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,376,897	\$1,376,897	\$1,447,210	\$70,313
Intergovernmental	285,698	285,698	293,171	7,473
Total Revenue	1,662,595	1,662,595	1,740,381	77,786
Expenditures:				
<i>Current:</i>				
Health				
Contractual Services	0	1,911,999	1,830,321	81,678
Other	36,500	38,923	38,923	0
Total Expenditures	36,500	1,950,922	1,869,244	81,678
Excess of Revenues Over (Under) Expenditures	1,626,095	(288,327)	(128,863)	159,464
Fund Balances (Deficit) at Beginning of Year	837,630	837,630	837,630	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u><u>\$2,463,725</u></u>	<u><u>\$549,303</u></u>	<u><u>\$708,767</u></u>	<u><u>\$159,464</u></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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges For Services	\$25,000	\$27,005	\$32,919	\$5,914
Licenses and Permits	125,000	125,000	156,385	31,385
Fines and Forfeitures	8,700	8,700	18,935	10,235
Sales Tax	40	40	3	(37)
Other	1,900	1,900	3,620	1,720
Total Revenue	160,640	162,645	211,862	49,217
Expenditures:				
<i>Current:</i>				
Health				
Salary and Wages	90,000	96,431	96,168	263
Fringe Benefits	46,287	48,120	48,049	71
Contractual Services	2,000	2,000	1,045	955
Supplies and Materials	21,600	26,100	23,054	3,046
Sales Tax	0	46	46	0
Other	30,181	56,023	50,800	5,223
Total Expenditures	190,068	228,720	219,162	9,558
Excess of Revenues Over (Under) Expenditures	(29,428)	(66,075)	(7,300)	58,775
Fund Balances (Deficit) at Beginning of Year	93,539	93,539	93,539	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$64,111</u>	<u>\$27,464</u>	<u>\$86,239</u>	<u>\$58,775</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, 2009

	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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$1,550,000	\$1,550,000	\$1,830,490	\$280,490
Charges for Services	270,000	270,000	141,465	(128,535)
Total Revenue	1,820,000	1,820,000	1,971,955	151,955
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	780,000	780,000	714,810	65,190
Fringe Benefits	376,063	376,063	359,920	16,143
Contractual Services	600,000	750,000	724,297	25,703
Other	61,118	71,118	57,740	13,378
Total Expenditures	1,817,181	1,977,181	1,856,767	120,414
Excess of Revenues Over (Under) Expenditures	2,819	(157,181)	115,188	272,369
Fund Balances (Deficit) at Beginning of Year	193,081	193,081	193,081	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$195,900</u>	<u>\$35,900</u>	<u>\$308,269</u>	<u>\$272,369</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$5,000	\$5,000	\$5,765	\$765
Total Revenues	5,000	5,000	5,765	765
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	13,000	13,000	2,809	10,191
Total Expenditures	13,000	13,000	2,809	10,191
Excess of Revenues Over (Under) Expenditures	(8,000)	(8,000)	2,956	10,956
Fund Balances (Deficit) at Beginning of Year	13,280	13,280	13,280	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,280</u>	<u>\$5,280</u>	<u>\$16,236</u>	<u>\$10,956</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$612,750	\$612,750	\$668,695	\$55,945
Other	0	0	146	146
Total Revenue	612,750	612,750	668,841	56,091
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	265,000	270,185	270,185	0
Fringe Benefits	73,859	111,812	109,591	2,221
Contractual Services	150,000	169,562	160,226	9,336
Supplies and Materials	3,000	3,000	2,601	399
Capital Outlay	10,000	10,400	10,244	156
Other	56,100	19,000	15,605	3,395
Total Expenditures	557,959	583,959	568,452	15,507
Excess of Revenues Over (Under) Expenditures	54,791	28,791	100,389	71,598
Fund Balances (Deficit) at Beginning of Year	562,700	562,700	562,700	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$617,491</u>	<u>\$591,491</u>	<u>\$663,089</u>	<u>\$71,598</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$17,500	\$17,500	\$0	(\$17,500)
Other	7,500	7,500	4	(7,496)
Total Revenue	25,000	25,000	4	(24,996)
Expenditures:				
<i>Current:</i>				
Public Works				
Salary and Wages	25,000	10,000	3,792	6,208
Fringe Benefits	4,037	4,037	856	3,181
Contractual Services	32,000	47,000	37,141	9,859
Total Expenditures	61,037	61,037	41,789	19,248
Excess of Revenues Over (Under) Expenditures	(36,037)	(36,037)	(41,785)	(5,748)
Other Financing Sources (Uses):				
Transfers - In	32,000	32,000	0	(32,000)
Total Other Financing Sources (Uses)	32,000	32,000	0	(32,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(4,037)	(4,037)	(41,785)	(37,748)
Fund Balances (Deficit) at Beginning of Year	68,445	68,445	68,445	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$64,408</u>	<u>\$64,408</u>	<u>\$26,660</u>	<u>(\$37,748)</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$59,000	\$59,000	\$36,784	(\$22,216)
Other	2,000	2,015	4,872	2,857
Total Revenue	61,000	61,015	41,656	(19,359)
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	42,477	46,525	46,475	50
Fringe Benefits	14,293	7,980	7,209	771
Contractual Services	1,100	1,100	1,040	60
Supplies and Materials	4,500	7,500	3,676	3,824
Capital Outlay	4,000	17,502	16,881	621
Other	13,550	6,043	5,324	719
Total Expenditures	79,920	86,650	80,605	6,045
Excess of Revenues Over (Under) Expenditures	(18,920)	(25,635)	(38,949)	(13,314)
Other Financing Sources (Uses):				
Advances - In	0	1,993	2,202	209
Advances - Out	0	(2,202)	(2,202)	0
Transfers - In	59,000	59,000	34,216	(24,784)
Total Other Financing Sources (Uses)	59,000	58,791	34,216	(24,575)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	40,080	33,156	(4,733)	(37,889)
Fund Balances (Deficit) at Beginning of Year	11,512	11,512	11,512	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$51,592</u>	<u>\$44,668</u>	<u>\$6,779</u>	<u>(\$37,889)</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$84,000	\$84,000	\$147,807	\$63,807
Other	0	4,682	12,662	7,980
Total Revenues	84,000	88,682	160,469	71,787
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Treasurer				
Salary and Wages	52,846	52,846	52,846	0
Fringe Benefits	27,238	27,238	27,129	109
Contractual Services	6,000	10,038	8,130	1,908
Supplies and Materials	200	200	197	3
Capital Outlay	1,000	1,000	125	875
Other	2,100	2,100	1,135	965
Total Treasurer	89,384	93,422	89,562	3,860
Prosecuting Attorney				
Salary and Wages	60,590	61,757	61,757	0
Fringe Benefits	960	9,589	9,587	2
Contractual Services	0	3,780	3,780	0
Supplies and Materials	2,000	2,000	1,750	250
Capital Outlay	5,000	3,704	2,118	1,586
Other	10,000	10,000	6,428	3,572
Total Prosecuting Attorney	78,550	90,830	85,420	5,410
Total Expenditures	167,934	184,252	174,982	9,270
Excess of Revenues Over (Under) Expenditures	(83,934)	(95,570)	(14,513)	81,057
Fund Balances (Deficit) at Beginning of Year	107,726	107,726	107,726	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$23,792</u>	<u>\$12,156</u>	<u>\$93,213</u>	<u>\$81,057</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$700	\$700	\$420	(\$280)
<i>Total Revenue</i>	700	700	420	(280)
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Contractual Services	1,000	1,000	344	656
Other	1,000	1,300	1,132	168
<i>Total Expenditures</i>	2,000	2,300	1,476	824
Excess of Revenues Over (Under) Expenditures	(1,300)	(1,600)	(1,056)	544
Fund Balances (Deficit) at Beginning of Year	3,214	3,214	3,214	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,914</u>	<u>\$1,614</u>	<u>\$2,158</u>	<u>\$544</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$5,000	\$5,000	\$7,301	\$2,301
Licenses and Permits	5,600	5,600	5,933	333
<i>Total Revenue</i>	10,600	10,600	13,234	2,634
Expenditures:				
<i>Current:</i>				
Health				
Other	0	14,372	14,372	0
<i>Total Expenditures</i>	0	14,372	14,372	0
Excess of Revenues Over (Under) Expenditures	10,600	(3,772)	(1,138)	2,634
Fund Balances (Deficit) at Beginning of Year	6,896	6,896	6,896	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$17,496</u>	<u>\$3,124</u>	<u>\$5,758</u>	<u>\$2,634</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$12,000	\$12,000	\$14,744	\$2,744
<i>Total Revenue</i>	12,000	12,000	14,744	2,744
Expenditures:				
<i>Current:</i>				
General Government-Judicial Equipment	17,000	17,000	0	17,000
<i>Total Expenditures</i>	17,000	17,000	0	17,000
Excess of Revenues Over (Under) Expenditures	(5,000)	(5,000)	14,744	19,744
Fund Balances (Deficit) at Beginning of Year	19,827	19,827	19,827	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$14,827</u>	<u>\$14,827</u>	<u>\$34,571</u>	<u>\$19,744</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$4,000	\$4,000	\$4,418	\$418
<i>Total Revenue</i>	4,000	4,000	4,418	418
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	7,500	7,500	6,000	1,500
<i>Total Expenditures</i>	7,500	7,500	6,000	1,500
Excess of Revenues Over (Under) Expenditures	(3,500)	(3,500)	(1,582)	1,918
Fund Balances (Deficit) at Beginning of Year	8,285	8,285	8,285	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,785</u>	<u>\$4,785</u>	<u>\$6,703</u>	<u>\$1,918</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$16,000	\$16,000	\$19,468	\$3,468
<i>Total Revenue</i>	16,000	16,000	19,468	3,468
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	16,000	16,000	19,468	3,468
Fund Balances (Deficit) at Beginning of Year	47,158	47,158	47,158	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$63,158</u>	<u>\$63,158</u>	<u>\$66,626</u>	<u>\$3,468</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,000	\$2,000	\$3,599	\$1,599
<i>Total Revenue</i>	2,000	2,000	3,599	1,599
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	0	6,918	6,814	104
<i>Total Expenditures</i>	0	6,918	6,814	104
Excess of Revenues Over (Under) Expenditures	2,000	(4,918)	(3,215)	1,495
Other Financing Sources (Uses):				
Transfers - In	0	2,000	2,500	500
<i>Total Other Financing Sources (Uses)</i>	0	2,000	2,500	500
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	2,000	(2,918)	(715)	1,995
Fund Balances (Deficit) at Beginning of Year	3,250	3,250	3,250	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,250</u>	<u>\$332</u>	<u>\$2,535</u>	<u>\$1,495</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$5,000	\$8,000	\$25,092	\$17,092
<i>Total Revenue</i>	5,000	8,000	25,092	17,092
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	0	15,000	13,685	1,315
<i>Total Expenditures</i>	0	15,000	13,685	1,315
Excess of Revenues Over (Under) Expenditures	5,000	(7,000)	11,407	18,407
Fund Balances (Deficit) at Beginning of Year	7,853	7,853	7,853	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$12,853</u>	<u>\$853</u>	<u>\$19,260</u>	<u>\$18,407</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$7,000	\$7,000	\$7,263	\$263
<i>Total Revenue</i>	7,000	7,000	7,263	263
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	37,000	37,000	670	36,330
<i>Total Expenditures</i>	37,000	37,000	670	36,330
Excess of Revenues Over (Under) Expenditures	(30,000)	(30,000)	6,593	36,593
Fund Balances (Deficit) at Beginning of Year	38,791	38,791	38,791	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$8,791</u>	<u>\$8,791</u>	<u>\$45,384</u>	<u>\$36,593</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,200	\$2,200	\$850	(\$1,350)
<i>Total Revenue</i>	2,200	2,200	850	(1,350)
Expenditures:				
<i>Current:</i>				
Health				
Other	15,000	15,000	0	15,000
<i>Total Expenditures</i>	15,000	15,000	0	15,000
Excess of Revenues Over (Under) Expenditures	(12,800)	(12,800)	850	13,650
Fund Balances (Deficit) at Beginning of Year	15,469	15,469	15,469	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,669</u>	<u>\$2,669</u>	<u>\$16,319</u>	<u>\$13,650</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$5,000	\$8,369	\$10,845	\$2,476
<i>Total Revenue</i>	5,000	8,369	10,845	2,476
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	5,000	9,071	9,071	0
<i>Total Expenditures</i>	5,000	9,071	9,071	0
Excess of Revenues Over (Under) Expenditures	0	(702)	1,774	2,476
Fund Balances (Deficit) at Beginning of Year	702	702	702	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$702</u>	<u>\$0</u>	<u>\$2,476</u>	<u>\$2,476</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$5,000	\$5,000	\$17,559	\$12,559
Other	0	6,500	6,500	0
<i>Total Revenue</i>	5,000	11,500	24,059	12,559
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	10,000	15,204	15,175	29
Other	0	10,700	10,700	0
<i>Total Expenditures</i>	10,000	25,904	25,875	29
Excess of Revenues Over (Under) Expenditures	(5,000)	(14,404)	(1,816)	12,588
Fund Balances (Deficit) at Beginning of Year	14,404	14,404	14,404	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$9,404</u>	<u>\$0</u>	<u>\$12,588</u>	<u>\$12,588</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$63,000	\$145,490	\$145,493	\$3
Total Revenue	63,000	145,490	145,493	3
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	50,000	133,422	126,345	7,077
Fringe Benefits	9,630	26,442	21,727	4,715
Total Expenditures	59,630	159,864	148,072	11,792
Excess of Revenues Over (Under) Expenditures	3,370	(14,374)	(2,579)	11,795
Fund Balances (Deficit) at Beginning of Year	14,374	14,374	14,374	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$17,744</u>	<u>\$0</u>	<u>\$11,795</u>	<u>\$11,795</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$25	\$25	\$226	\$201
Total Revenue	25	25	226	201
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	2,000	2,000	0	2,000
Total Expenditures	2,000	2,000	0	2,000
Excess of Revenues Over (Under) Expenditures	(1,975)	(1,975)	226	2,201
Fund Balances (Deficit) at Beginning of Year	2,027	2,027	2,027	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$52</u>	<u>\$52</u>	<u>\$2,253</u>	<u>\$2,201</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$200	\$200	\$150	(\$50)
<i>Total Revenue</i>	200	200	150	(50)
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	1,405	1,405	0	1,405
<i>Total Expenditures</i>	1,405	1,405	0	1,405
Excess of Revenues Over (Under) Expenditures	(1,205)	(1,205)	150	1,355
Fund Balances (Deficit) at Beginning of Year	1,405	1,405	1,405	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$200</u>	<u>\$200</u>	<u>\$1,555</u>	<u>\$1,355</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$10,000	\$10,000	\$36,900	\$26,900
Other	0	11,100	12,920	1,820
Total Revenue	10,000	21,100	49,820	28,720
Expenditures:				
<i>Current:</i>				
Public Safety				
Sheriff				
Other	5,436	27,004	23,707	3,297
Total Sheriff	5,436	27,004	23,707	3,297
Prosecuting Attorney				
Other	5,000	16,026	15,728	298
Total Prosecuting Attorney	5,000	16,026	15,728	298
Total Expenditures	10,436	43,030	39,435	3,595
Excess of Revenues Over (Under) Expenditures	(436)	(21,930)	10,385	32,315
Fund Balances (Deficit) at Beginning of Year	40,970	40,970	40,970	0
Prior Year Encumbrances Appropriated	86	86	86	0
Fund Balances (Deficit) at End of Year	<u>\$40,620</u>	<u>\$19,126</u>	<u>\$51,441</u>	<u>\$32,315</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$15,000	\$15,000	\$22,075	\$7,075
<i>Total Revenue</i>	15,000	15,000	22,075	7,075
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	6,896	9,162	8,928	234
Fringe Benefits	1,065	1,364	1,353	11
Other	2,000	2,000	1,703	297
<i>Total Expenditures</i>	9,961	12,526	11,984	542
Excess of Revenues Over (Under) Expenditures	5,039	2,474	10,091	7,617
Fund Balances (Deficit) at Beginning of Year	67,922	67,922	67,922	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$72,961</u>	<u>\$70,396</u>	<u>\$78,013</u>	<u>\$7,617</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$224,336	\$224,336	\$246,468	\$22,132
Interest	300	300	159	(141)
Other	50	50	22	(28)
Total Revenue	224,686	224,686	246,649	21,963
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	121,933	121,933	121,353	580
Fringe Benefits	44,025	44,025	34,619	9,406
Contractual Services	34,000	45,356	33,973	11,383
Supplies and Materials	15,000	15,000	14,677	323
Other	18,699	18,699	14,545	4,154
Total Expenditures	233,657	245,013	219,167	25,846
Excess of Revenues Over (Under) Expenditures	(8,971)	(20,327)	27,482	47,809
Other Financing Sources (Uses):				
Transfers - In	0	24,000	24,000	0
Total Other Financing Sources (Uses)	0	24,000	24,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(8,971)	3,673	51,482	47,809
Fund Balances (Deficit) at Beginning of Year	8,973	8,973	8,973	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2</u>	<u>\$12,646</u>	<u>\$60,455</u>	<u>\$47,809</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$25,000	\$25,000	\$26,540	\$1,540
<i>Total Revenue</i>	25,000	25,000	26,540	1,540
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	50,000	50,000	1,284	48,716
<i>Total Expenditures</i>	50,000	50,000	1,284	48,716
Excess of Revenues Over (Under) Expenditures	(25,000)	(25,000)	25,256	50,256
Fund Balances (Deficit) at Beginning of Year	61,844	61,844	61,844	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$36,844</u>	<u>\$36,844</u>	<u>\$87,100</u>	<u>\$50,256</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$100	\$100	\$200	\$100
<i>Total Revenue</i>	100	100	200	100
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	100	100	200	100
Fund Balances (Deficit) at Beginning of Year	1,244	1,244	1,244	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,344</u>	<u>\$1,344</u>	<u>\$1,444</u>	<u>\$100</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Special Projects - Mediation Fund
For the Year Ended December 31, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$2,620	\$2,620
<i>Total Revenue</i>	0	0	2,620	2,620
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	2,620	2,620
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>\$2,620</u>	<u>\$2,620</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$135,393	\$135,393	\$142,333	\$6,940
Intergovernmental	29,742	29,742	30,210	468
Total Revenue	165,135	165,135	172,543	7,408
Expenditures:				
<i>Current:</i>				
Health				
Contractual Services	794,943	785,558	135,564	649,994
Other	7,950	6,750	4,521	2,229
Total Expenditures	802,893	792,308	140,085	652,223
Excess of Revenues Over (Under) Expenditures	(637,758)	(627,173)	32,458	659,631
Fund Balances (Deficit) at Beginning of Year	688,556	688,556	688,556	0
Prior Year Encumbrances Appropriated	18,600	18,600	18,600	0
Fund Balances (Deficit) at End of Year	<u>\$69,398</u>	<u>\$79,983</u>	<u>\$739,614</u>	<u>\$659,631</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$420,341	\$438,144	\$441,796	\$3,652
Intergovernmental	84,634	84,634	86,310	1,676
Total Revenue	504,975	522,778	528,106	5,328
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	471,887	519,109	512,706	6,403
Other	24,000	24,000	11,254	12,746
Total Expenditures	495,887	543,109	523,960	19,149
Excess of Revenues Over (Under) Expenditures	9,088	(20,331)	4,146	24,477
Fund Balances (Deficit) at Beginning of Year	20,331	20,331	20,331	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$29,419</u>	<u>\$0</u>	<u>\$24,477</u>	<u>\$24,477</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales Tax	\$1,099,558	\$1,109,558	\$1,274,987	\$165,429
Other	40,000	54,000	54,858	858
Total Revenue	1,139,558	1,163,558	1,329,845	166,287
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	655,000	720,400	698,664	21,736
Fringe Benefits	232,102	260,671	259,669	1,002
Contractual Services	135,643	296,686	292,327	4,359
Supplies and Materials	18,250	22,835	21,054	1,781
Capital Outlay and Equipment	27,000	571,274	49,919	521,355
Other	124,875	155,860	144,348	11,512
Total Expenditures	1,192,870	2,027,726	1,465,981	561,745
Excess of Revenues Over (Under) Expenditures	(53,312)	(864,168)	(136,136)	728,032
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	1	1
Total Other Financing Sources (Uses)	0	0	1	1
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(53,312)	(864,168)	(136,135)	728,033
Fund Balances (Deficit) at Beginning of Year	840,327	840,327	840,327	0
Prior Year Encumbrances Appropriated	29,075	29,075	29,075	0
Fund Balances (Deficit) at End of Year	<u>\$816,090</u>	<u>\$5,234</u>	<u>\$733,267</u>	<u>\$728,033</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, 2009

	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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$2,041	\$2,041	\$0
<i>Total Revenue</i>	0	2,041	2,041	0
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive Equipment	0	2,041	2,041	0
<i>Total Expenditures</i>	0	2,041	2,041	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
DUI Grant Fund
For the Year Ended December 31, 2009

	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, 2009

	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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$1,430,267	\$1,468,440	\$492,617	(\$975,823)
Other	100,000	100,000	100,000	0
Total Revenue	1,530,267	1,568,440	592,617	(975,823)
Expenditures:				
<i>Current:</i>				
Public Works				
Contractual Services	1,364,458	667,381	582,460	84,921
Total Expenditures	1,364,458	667,381	582,460	84,921
Excess of Revenues Over (Under) Expenditures	165,809	901,059	10,157	(890,902)
Fund Balances (Deficit) at Beginning of Year	86,596	86,596	86,596	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$252,405</u>	<u>\$987,655</u>	<u>\$96,753</u>	<u>(\$890,902)</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$30,076	\$30,076
Other	0	0	371	371
Total Revenue	0	0	30,447	30,447
Expenditures:				
<i>Current:</i>				
Economic Development and Assistance				
Contract Services	0	30,000	20,179	9,821
Other	0	100,000	100,000	0
Total Expenditures	0	130,000	120,179	9,821
Excess of Revenues Over (Under) Expenditures	0	(130,000)	(89,732)	40,268
Other Financing Sources (Uses):				
Loan Paybacks	0	0	70,969	70,969
Total Other Financing Sources (Uses)	0	0	70,969	70,969
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(130,000)	(18,763)	111,237
Fund Balances (Deficit) at Beginning of Year	269,195	269,195	269,195	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$269,195</u>	<u>\$139,195</u>	<u>\$250,432</u>	<u>\$111,237</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$970,000	\$1,910,152	\$1,343,868	(\$566,284)
Total Revenue	970,000	1,910,152	1,343,868	(566,284)
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	945,000	1,223,925	1,211,439	12,486
Other	25,000	25,000	0	25,000
Total Expenditures	970,000	1,248,925	1,211,439	37,486
Excess of Revenues Over (Under) Expenditures	0	661,227	132,429	(528,798)
Other Financing Sources (Uses):				
Advances - In	0	180,000	180,000	0
Advances - Out	0	(180,000)	(180,000)	0
Total Other Financing Sources (Uses)	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	661,227	132,429	(528,798)
Fund Balances (Deficit) at Beginning of Year	233,057	233,057	233,057	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$233,057</u>	<u>\$894,284</u>	<u>\$365,486</u>	<u>(\$528,798)</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, 2009

	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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$4,000	\$4,000	\$0	(\$4,000)
Other	3,000	3,000	0	(3,000)
Total Revenue	7,000	7,000	0	(7,000)
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	3,000	2,860	828	2,032
Other	4,000	4,000	975	3,025
Total Expenditures	7,000	6,860	1,803	5,057
Excess of Revenues Over (Under) Expenditures	0	140	(1,803)	(1,943)
Fund Balances (Deficit) at Beginning of Year	6,860	6,860	6,860	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$6,860	\$7,000	\$5,057	(\$1,943)

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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$148,395	\$148,395	\$28,789	(\$119,606)
Total Revenue	148,395	148,395	28,789	(119,606)
Expenditures:				
<i>Current:</i>				
Public Safety				
Capital Outlay and Equipment	0	20,995	20,995	0
Other	0	7,794	7,789	5
Total Expenditures	0	28,789	28,784	5
Excess of Revenues Over (Under) Expenditures	148,395	119,606	5	(119,601)
Fund Balances (Deficit) at Beginning of Year	7,864	7,864	7,864	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$156,259</u>	<u>\$127,470</u>	<u>\$7,869</u>	<u>(\$119,601)</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, 2009

	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, 2009

	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	6,500	6,500	6,500	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,500</u>	<u>\$6,500</u>	<u>\$6,500</u>	<u>\$0</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$7,500	\$7,500	\$7,559	\$59
Total Revenue	7,500	7,500	7,559	59
Expenditures:				
<i>Current:</i>				
Public Safety				
Capital Outlay and Equipment	0	1,993	1,993	0
Other	0	5,507	5,310	197
Total Expenditures	0	7,500	7,303	197
Excess of Revenues Over (Under) Expenditures	7,500	0	256	256
Other Financing Sources (Uses):				
Advances - In	0	2,202	2,202	0
Advances - Out	0	(2,202)	(2,202)	0
Total Other Financing Sources (Uses)	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	7,500	0	256	256
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	\$7,500	\$0	\$256	\$256

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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$3,000	\$1,000	(\$2,000)
<i>Total Revenue</i>	0	3,000	1,000	(2,000)
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	0	1,000	1,000	0
<i>Total Expenditures</i>	0	1,000	1,000	0
Excess of Revenues Over (Under) Expenditures	0	2,000	0	(2,000)
Other Financing Sources (Uses):				
Advances - In	0	0	1,000	1,000
Advances - Out	0	(1,000)	(1,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	(1,000)	0	1,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	1,000	0	(1,000)
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>\$1,000</u>	<u>\$0</u>	<u>(\$1,000)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
American Disabilities Act Grant Fund
For the Year Ended December 31, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Capital Outlay and Equipment	0	73	73	0
Total Expenditures	0	73	73	0
Excess of Revenues Over (Under) Expenditures	0	(73)	(73)	0
Fund Balances (Deficit) at Beginning of Year	73	73	73	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$73</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
ARRA JAG Grant Fund
For the Year Ended December 31, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$5,398	\$5,398	\$0
Other	0	3,200	0	(3,200)
Total Revenue	0	8,598	5,398	(3,200)
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	8,598	5,398	(3,200)
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>\$8,598</u>	<u>\$5,398</u>	<u>(\$3,200)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
ARRA VAWA Grant Fund
For the Year Ended December 31, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$1,248	\$1,248	\$0
<i>Total Revenue</i>	0	1,248	1,248	0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	1,248	1,248	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>\$1,248</u>	<u>\$1,248</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
ARRA HSTS Improvements Fund
For the Year Ended December 31, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$76,500	\$12,124	(\$64,376)
Total Revenue	0	76,500	12,124	(64,376)
Expenditures				
Current:				
Health				
Contractual Services	0	12,124	12,124	0
Total Expenditures	0	12,124	12,124	0
Excess of Revenues Over (Under) Expenditures	0	64,376	0	(64,376)
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>\$64,376</u>	<u>\$0</u>	<u>(\$64,376)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
LBRS Grant Fund
For the Year Ended December 31, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$109,957	\$0	(\$109,957)
<i>Total Revenue</i>	0	109,957	0	(109,957)
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	109,957	0	(109,957)
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>\$109,957</u>	<u>\$0</u>	<u>(\$109,957)</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, 2009

	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, 2009

	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, 2009

	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
ACBDD-WCBDD Project Rehab Services Fund
For the Year Ended December 31, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$91,080	\$91,080	\$0
Total Revenue	0	91,080	91,080	0
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	0	91,080	91,080	0
Total Expenditures	0	91,080	91,080	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
Local Emergency Planning Fund
For the Year Ended December 31, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$13,078	\$13,833	\$13,833	\$0
Total Revenue	13,078	13,833	13,833	0
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	0	2,000	2,000	0
Materials and Supplies	0	3,500	342	3,158
Other	0	31,391	7,796	23,595
Total Expenditures	0	36,891	10,138	26,753
Excess of Revenues Over (Under) Expenditures	13,078	(23,058)	3,695	26,753
Fund Balances (Deficit) at Beginning of Year	23,790	23,790	23,790	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$36,868</u>	<u>\$732</u>	<u>\$27,485</u>	<u>\$26,753</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, 2009

	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	480	480	480	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$480</u>	<u>\$480</u>	<u>\$480</u>	<u>\$0</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$36,000	\$36,000	\$30,475	(\$5,525)
Total Revenue	36,000	36,000	30,475	(5,525)
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Contractual Services	74,000	73,991	52,380	21,611
Total Expenditures	74,000	73,991	52,380	21,611
Excess of Revenues Over (Under) Expenditures	(38,000)	(37,991)	(21,905)	16,086
Fund Balances (Deficit) at Beginning of Year	51,446	51,446	51,446	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$13,446</u>	<u>\$13,455</u>	<u>\$29,541</u>	<u>\$16,086</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Contractual Services	0	22,539	22,539	0
Total Expenditures	0	22,539	22,539	0
Excess of Revenues Over (Under) Expenditures	0	(22,539)	(22,539)	0
Fund Balances (Deficit) at Beginning of Year	25,139	25,139	25,139	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$25,139</u>	<u>\$2,600</u>	<u>\$2,600</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Clean Kids Grant Fund
For the Year Ended December 31, 2009

	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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$10,000	\$10,000	\$0	(\$10,000)
Total Revenue	10,000	10,000	0	(10,000)
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	8,500	34,466	34,466	0
Fringe Benefits	199	0	0	0
Total Expenditures	8,699	34,466	34,466	0
Excess of Revenues Over (Under) Expenditures	1,301	(24,466)	(34,466)	(10,000)
Other Financing Sources (Uses):				
Transfers - In	0	0	8,813	8,813
Total Other Financing Sources (Uses)	0	0	8,813	8,813
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,301	(24,466)	(25,653)	(1,187)
Fund Balances (Deficit) at Beginning of Year	25,702	25,702	25,702	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$27,003</u>	<u>\$1,236</u>	<u>\$49</u>	<u>(\$1,187)</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$3,500	\$3,500	\$0
<i>Total Revenue</i>	0	3,500	3,500	0
Expenditures:				
<i>Current:</i>				
Public Safety Equipment	0	6,500	6,500	0
<i>Total Expenditures</i>	0	6,500	6,500	0
Excess of Revenues Over (Under) Expenditures	0	(3,000)	(3,000)	0
Other Financing Sources (Uses):				
Transfers - In	0	3,000	3,000	0
<i>Total Other Financing Sources (Uses)</i>	0	3,000	3,000	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	<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
Drug Prevention Grant Fund
For the Year Ended December 31, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$21,102	\$21,102	\$0
<i>Total Revenue</i>	0	21,102	21,102	0
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	0	17,428	6,192	11,236
Fringe Benefits	0	3,674	941	2,733
<i>Total Expenditures</i>	0	21,102	7,133	13,969
Excess of Revenues Over (Under) Expenditures	0	0	13,969	13,969
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>\$13,969</u>	<u>\$13,969</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$80,000	\$80,000	\$126,760	\$46,760
<i>Total Revenue</i>	80,000	80,000	126,760	46,760
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	80,000	80,000	126,760	46,760
Fund Balances (Deficit) at Beginning of Year	303,259	303,259	303,259	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>\$383,259</u>	<u>\$383,259</u>	<u>\$430,019</u>	<u>\$46,760</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Health Ohio Grant Fund
For the Year Ended December 31, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$75,000	\$71,685	(\$3,315)
<i>Total Revenue</i>	0	75,000	71,685	(3,315)
Expenditures:				
<i>Current:</i>				
Health				
Equipment	0	65,054	54,835	10,219
Other	0	6,631	0	6,631
<i>Total Expenditures</i>	0	71,685	54,835	16,850
Excess of Revenues Over (Under) Expenditures	0	3,315	16,850	13,535
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>\$3,315</u>	<u>\$16,850</u>	<u>\$13,535</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$70,026	\$255,295	\$255,174	(\$121)
Other	0	0	3	3
Total Revenue	70,026	255,295	255,177	(118)
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	53,000	192,802	120,346	72,456
Fringe Benefits	43,500	114,157	57,090	57,067
Contractual Services	71,000	106,688	99,808	6,880
Other	26,506	78,164	36,697	41,467
Total Expenditures	194,006	491,811	313,941	177,870
Excess of Revenues Over (Under) Expenditures	(123,980)	(236,516)	(58,764)	177,752
Fund Balances (Deficit) at Beginning of Year	271,557	271,557	271,557	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$147,577</u>	<u>\$35,041</u>	<u>\$212,793</u>	<u>\$177,752</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$19,000	\$19,000	\$18,445	(\$555)
<i>Total Revenue</i>	19,000	19,000	18,445	(555)
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	6,000	6,000	394	5,606
Other	52,000	52,000	770	51,230
<i>Total Expenditures</i>	58,000	58,000	1,164	56,836
Excess of Revenues Over (Under) Expenditures	(39,000)	(39,000)	17,281	56,281
Fund Balances (Deficit) at Beginning of Year	116,102	116,102	116,102	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$77,102</u>	<u>\$77,102</u>	<u>\$133,383</u>	<u>\$56,281</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$6,566	\$6,566	\$6,417	(\$149)
Total Revenue	6,566	6,566	6,417	(149)
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	8,446	8,446	8,387	59
Total Expenditures	8,446	8,446	8,387	59
Excess of Revenues Over (Under) Expenditures	(1,880)	(1,880)	(1,970)	(90)
Fund Balances (Deficit) at Beginning of Year	2,190	2,190	2,190	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$310</u>	<u>\$310</u>	<u>\$220</u>	<u>(\$90)</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$145,771	\$152,926	\$122,727	(\$30,199)
Other	2,200	176	1,381	1,205
Total Revenue	147,971	153,102	124,108	(28,994)
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	170,664	162,989	153,659	9,330
Supplies and Materials	4,488	1,790	1,642	148
Other	4,836	6,431	2,506	3,925
Total Expenditures	179,988	171,210	157,807	13,403
Excess of Revenues Over (Under) Expenditures	(32,017)	(18,108)	(33,699)	(15,591)
Other Financing Sources (Uses):				
Transfers - In	30,417	38,948	38,948	0
Total Other Financing Sources (Uses)	30,417	38,948	38,948	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,600)	20,840	5,249	(15,591)
Fund Balances (Deficit) at Beginning of Year	9,046	9,046	9,046	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$7,446</u>	<u>\$29,886</u>	<u>\$14,295</u>	<u>(\$15,591)</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$36,381	\$36,381	\$35,551	(\$830)
Other	0	0	7	7
Total Revenue	36,381	36,381	35,558	(823)
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	34,611	34,611	34,572	39
Fringe Benefits	13,168	13,168	12,353	815
Other	500	500	0	500
Total Expenditures	48,279	48,279	46,925	1,354
Excess of Revenues Over (Under) Expenditures	(11,898)	(11,898)	(11,367)	531
Other Financing Sources (Uses):				
Transfers - In	12,127	12,127	12,127	0
Total Other Financing Sources (Uses)	12,127	12,127	12,127	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	229	229	760	531
Fund Balances (Deficit) at Beginning of Year	4,106	4,106	4,106	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$4,335	\$4,335	\$4,866	\$531

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, 2009

	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, 2009

	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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	79,760	79,760	79,760	0
Interest & Fiscal Charges	28,969	28,969	28,969	0
Total Debt Service	<u>108,729</u>	<u>108,729</u>	<u>108,729</u>	<u>0</u>
Total Expenditures	<u>108,729</u>	<u>108,729</u>	<u>108,729</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(108,729)	(108,729)	(108,729)	0
Other Financing Sources (Uses):				
Transfers - In	<u>108,729</u>	<u>108,729</u>	<u>108,729</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>108,729</u>	<u>108,729</u>	<u>108,729</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
Beacon Bond Retirement Fund
For the Year Ended December 31, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$5	\$5
<i>Total Revenue</i>	0	0	5	5
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	5	5
Fund Balances (Deficit) at Beginning of Year	2,610	2,610	2,610	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,610</u>	<u>\$2,610</u>	<u>\$2,615</u>	<u>\$5</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	34,000	34,000	34,000	0
Interest & Fiscal Charges	33,969	33,969	33,969	0
Total Debt Service	67,969	67,969	67,969	0
Total Expenditures	67,969	67,969	67,969	0
Excess of Revenues Over (Under) Expenditures	(67,969)	(67,969)	(67,969)	0
Other Financing Sources (Uses):				
Transfers - In	67,969	67,969	67,969	0
Total Other Financing Sources (Uses)	67,969	67,969	67,969	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
Plains Water Assessment Bond Retirement Fund
For the Year Ended December 31, 2009

	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	201	201	201	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$201</u>	<u>\$201</u>	<u>\$202</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, 2009

	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	395	395	395	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$395</u>	<u>\$395</u>	<u>\$396</u>	<u>\$1</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	300,000	300,000	300,000	0
Interest & Fiscal Charges	53,265	53,265	53,265	0
Total Debt Service	<u>353,265</u>	<u>353,265</u>	<u>353,265</u>	<u>0</u>
Total Expenditures	<u>353,265</u>	<u>353,265</u>	<u>353,265</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(353,265)	(353,265)	(353,265)	0
Other Financing Sources (Uses):				
Transfers - In	<u>353,265</u>	<u>353,265</u>	<u>353,265</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>353,265</u>	<u>353,265</u>	<u>353,265</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, 2009

	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	809	809	809	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$809</u>	<u>\$809</u>	<u>\$809</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Dog Shelter Construction Fund
For the Year Ended December 31, 2009

	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 I Projects Fund
For the Year Ended December 31, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$1,000,000	\$1,000,000	\$764,560	(\$235,440)
Other	0	0	5,016	5,016
Total Revenue	1,000,000	1,000,000	769,576	(230,424)
Expenditures:				
Capital Outlay	0	769,576	769,576	0
Total Expenditures	0	769,576	769,576	0
Excess of Revenues Over (Under) Expenditures	1,000,000	230,424	0	(230,424)
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,000,000</u>	<u>\$230,424</u>	<u>\$0</u>	<u>(\$230,424)</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
Capital Outlay	177,000	177,000	105,715	71,285
Total Expenditures	177,000	177,000	105,715	71,285
Excess of Revenues Over (Under) Expenditures	(177,000)	(177,000)	(105,715)	71,285
Other Financing Sources (Uses):				
Transfers - In	50,000	50,000	50,000	0
Total Other Financing Sources (Uses)	50,000	50,000	50,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(127,000)	(127,000)	(55,715)	71,285
Fund Balances (Deficit) at Beginning of Year	408,901	408,901	408,901	0
Prior Year Encumbrances Appropriated	2,000	2,000	2,000	0
Fund Balances (Deficit) at End of Year	<u>\$283,901</u>	<u>\$283,901</u>	<u>\$355,186</u>	<u>\$71,285</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, 2009

	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>

Fund Descriptions – Nonmajor Proprietary Funds

Nonmajor Enterprise Funds

Plains Water Revenue

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

Buchtel Water Revenue

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

Athens County Solid Waste

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

ATHENS COUNTY, OHIO
Combining Statement of Net Assets
Nonmajor Enterprise Funds
December 31, 2009

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Total Nonmajor Enterprise Funds
<u>Assets:</u>				
<i>Current Assets:</i>				
Cash and Cash Equivalents	\$190,188	\$209,934	\$62	\$400,184
Cash and Cash Equivalents in Segregated Accounts	48,982	7,313		56,295
<i>Receivables:</i>				
Accounts	46,406	12,256		58,662
Intergovernmental Receivable	18	6		24
Interfund Receivable	365			365
Materials and Supplies Inventory	7,586	624		8,210
Prepaid Items	6,333	562		6,895
<i>Total Current Assets</i>	<u>299,878</u>	<u>230,695</u>	<u>62</u>	<u>530,635</u>
<i>Noncurrent Assets:</i>				
Nondepreciable Capital Assets	22,241			22,241
Depreciable Capital Assets, Net	498,876	76,334		575,210
<i>Total Noncurrent Assets</i>	<u>521,117</u>	<u>76,334</u>	<u>0</u>	<u>597,451</u>
<i>Total Assets</i>	<u>820,995</u>	<u>307,029</u>	<u>62</u>	<u>1,128,086</u>
<u>Liabilities:</u>				
<i>Current Liabilities:</i>				
Accounts Payable	3,475	729		4,204
Accrued Wages and Benefits	2,926	0		2,926
Compensated Absences Payable	14,053	9,398		23,451
Interfund Payable	0	0		0
Intergovernmental Payable	28,522	2,177		30,699
Accrued Interest Payable	575	0		575
OWDA Loans Payable		1,137		1,137
FmHA Loans Payable	2,400			2,400
<i>Total Current Liabilities</i>	<u>51,951</u>	<u>13,441</u>	<u>0</u>	<u>65,392</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable	8,739	430		9,169
OWDA Loans Payable		63,096		63,096
FmHA Loans Payable	32,300			32,300
<i>Total Long-Term Liabilities</i>	<u>41,039</u>	<u>63,526</u>	<u>0</u>	<u>104,565</u>
<i>Total Liabilities</i>	<u>92,990</u>	<u>76,967</u>	<u>0</u>	<u>169,957</u>
<u>Net Assets:</u>				
Invested in Capital Assets, Net of Related Debt Unrestricted	486,417	12,101		498,518
	241,588	217,961	62	459,611
<i>Total Net Assets</i>	<u>\$728,005</u>	<u>\$230,062</u>	<u>\$62</u>	<u>\$958,129</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2009

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Total Nonmajor Enterprise Funds
Operating Revenues:				
Charges for Services	\$581,391	\$88,916	\$0	\$670,307
Tap-In Fees	4,773	490		5,263
Other Revenues	13,884	1,256		15,140
<i>Total Operating Revenues</i>	<u>600,048</u>	<u>90,662</u>	<u>0</u>	<u>690,710</u>
Operating Expenses:				
Personal Services	82,559	36,013		118,572
Fringe Benefits	17,724	15,185		32,909
Contractual Services	424,943	38,657		463,600
Materials and Supplies	19,688	4,525		24,213
Other Expenses	14,403	9,032		23,435
Depreciation	32,460	5,089		37,549
<i>Total Operating Expenses</i>	<u>591,777</u>	<u>108,501</u>	<u>0</u>	<u>700,278</u>
<i>Operating Income (Loss)</i>	<u>8,271</u>	<u>(17,839)</u>	<u>0</u>	<u>(9,568)</u>
Non-Operating Revenues (Expenses):				
Interest Income	74			74
Interest and Fiscal Charges	(1,811)	(1,319)		(3,130)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,737)</u>	<u>(1,319)</u>	<u>0</u>	<u>(3,056)</u>
<i>Change in Net Assets</i>	6,534	(19,158)	0	(12,624)
Net Assets at Beginning of Year, as Restated	721,471	249,220	62	970,753
<i>Net Assets at End of Year</i>	<u>\$728,005</u>	<u>\$230,062</u>	<u>\$62</u>	<u>\$958,129</u>

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For The Year Ended December 31, 2009

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Totals
Cash Flows from Operating Activities:				
Cash Received from Customers	\$582,488	\$90,399	\$0	\$672,887
Cash Received from Other Revenues	14,099	1,285		15,384
Cash Payments to Employees	(95,591)	(50,628)		(146,219)
Cash Payments for Contractual Services	(434,792)	(39,342)		(474,134)
Cash Payments for Supplies & Materials	(20,075)	(3,967)		(24,042)
Cash Payments for Other Expenses	(13,427)	(13,211)		(26,638)
<i>Net Cash from Operating Activities</i>	32,702	(15,464)	0	17,238
Cash Flows from Capital and Related Financing Activities:				
Interest Paid on Bonds, Loans & Notes	(1,849)	(1,319)		(3,168)
Principal Retirement of Bonds, Loans & Notes	(2,300)	(2,241)		(4,541)
<i>Net Cash from Capital and Related Financing Activities</i>	(4,149)	(3,560)	0	(7,709)
Cash Flows from Investing Activities:				
Interest Received on Investments	74			74
<i>Net Cash from Investing Activities</i>	74	0	0	74
Net Increase (Decrease) in Cash and Cash Equivalents	28,627	(19,024)	0	9,603
Cash and Cash Equivalents at Beginning of Year	210,543	236,271	62	446,876
Cash and Cash Equivalents at End of Year	\$239,170	\$217,247	\$62	\$456,479
Reconciliation of Operating Income to Net Cash from Operating Activities:				
Operating Income (Loss)	\$8,271	(\$17,839)	\$0	(\$9,568)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:				
Depreciation	32,460	5,089		37,549
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(3,079)	1,028		(2,051)
(Increase) Decrease in Interfund Receivable	(365)			(365)
(Increase) Decrease in Intergovernmental Receivable	(18)	(6)		(24)
(Increase) Decrease in Materials and Supplies Inventory	(865)	208		(657)
(Increase) Decrease in Prepaid Items	47	137		184
Increase (Decrease) in Accounts Payable	1,602	(3,267)		(1,665)
Increase (Decrease) in Accrued Wages and Benefits	515	(1,458)		(943)
Increase (Decrease) in Compensated Absences Payable	3,981	2,671		6,652
Increase (Decrease) in Interfund Payable	(1,330)	(728)		(2,058)
Increase (Decrease) in Intergovernmental Payable	(8,517)	(1,299)		(9,816)
<i>Net Cash from Operating Activities</i>	\$32,702	(\$15,464)	\$0	\$17,238

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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$31,000	\$31,000	\$35,332	\$4,332
Charges for Services	318,601	318,601	329,658	11,057
Other	0	0	5,960	5,960
Total Revenue	349,601	349,601	370,950	21,349
Expenses:				
Salary and Wages	53,000	53,000	48,591	4,409
Fringe Benefits	31,471	31,471	26,567	4,904
Contractual Services	604,010	596,097	134,278	461,819
Supplies and Materials	39,988	39,988	18,013	21,975
Other	19,000	25,623	21,578	4,045
Debt Service:				
Principal Retirement	20,242	20,242	20,242	0
Interest and Fiscal Charges	46,743	46,743	28,129	18,614
Total Expenses	814,454	813,164	297,398	515,766
Excess of Revenues Over (Under) Expenses	(464,853)	(463,563)	73,552	537,115
Fund Equity (Deficit) at Beginning of Year	811,189	811,189	811,189	0
Prior Year Encumbrances Appropriated	9,998	9,998	9,998	0
Fund Equity (Deficit) at End of Year	<u>\$356,334</u>	<u>\$357,624</u>	<u>\$894,739</u>	<u>\$537,115</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$147,804	\$157,804	\$164,177	\$6,373
Other	3,399	10,761	11,423	662
Total Revenue	151,203	168,565	175,600	7,035
Expenses:				
Salary and Wages	25,309	12,897	12,897	0
Fringe Benefits	12,877	12,877	5,181	7,696
Contractual Services	71,522	101,562	83,426	18,136
Supplies and Materials	5,000	5,000	203	4,797
Other	4,500	4,258	525	3,733
Debt Service:				
Principal Retirement	9,100	9,100	9,100	0
Interest and Fiscal Charges	31,477	31,477	31,477	0
Total Expenses	159,785	177,171	142,809	34,362
Excess of Revenues Over (Under) Expenses	(8,582)	(8,606)	32,791	41,397
Fund Equity (Deficit) at Beginning of Year	63,646	63,646	63,646	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$55,064</u>	<u>\$55,040</u>	<u>\$96,437</u>	<u>\$41,397</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$564,714	\$564,714	\$587,405	\$22,691
Interest	0	0	88	88
Other	0	0	14,099	14,099
Total Revenue	564,714	564,714	601,592	36,878
Expenses:				
Salary and Wages	80,000	80,000	78,063	1,937
Fringe Benefits	17,913	17,913	17,528	385
Contractual Services	473,421	470,921	434,792	36,129
Supplies and Materials	32,977	32,885	20,075	12,810
Other	15,500	22,216	14,427	7,789
Debt Service:				
Principal Retirement	2,300	2,300	2,300	0
Interest and Fiscal Charges	1,850	1,850	1,850	0
Total Expenses	623,961	628,085	569,035	59,050
Excess of Revenues Over (Under) Expenses	(59,247)	(63,371)	32,557	95,928
Fund Equity (Deficit) at Beginning of Year	154,054	154,054	154,054	0
Prior Year Encumbrances Appropriated	2,572	2,572	2,572	0
Fund Equity (Deficit) at End of Year	<u>\$97,379</u>	<u>\$93,255</u>	<u>\$189,183</u>	<u>\$95,928</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$106,656	\$106,656	\$91,271	(\$15,385)
Other	0	0	1,285	1,285
Total Revenue	106,656	106,656	92,556	(14,100)
Expenses:				
Salary and Wages	25,309	35,809	34,801	1,008
Fringe Benefits	12,828	16,428	15,827	601
Contractual Services	135,000	128,810	39,342	89,468
Supplies and Materials	6,322	6,322	4,131	2,191
Other	12,300	29,251	23,973	5,278
Debt Service:				
Principal	2,241	2,241	2,241	0
Interest and Fiscal Charges	1,318	1,318	1,318	0
Total Expenses	195,318	220,179	121,633	98,546
Excess of Revenues Over (Under) Expenses	(88,662)	(113,523)	(29,077)	84,446
Fund Equity (Deficit) at Beginning of Year	238,525	238,525	238,525	0
Prior Year Encumbrances Appropriated	322	322	322	0
Fund Equity (Deficit) at End of Year	<u>\$150,185</u>	<u>\$125,324</u>	<u>\$209,770</u>	<u>\$84,446</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, 2009

	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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$927	\$927
<i>Total Revenue</i>	0	0	927	927
Expenses	0	0	0	0
Excess of Revenues Over (Under) Expenses	0	0	927	927
Fund Equity (Deficit) at Beginning of Year	239,416	239,416	239,416	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$239,416</u>	<u>\$239,416</u>	<u>\$240,343</u>	<u>\$927</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.

Hearing Bond Deposits

To account for funds held under bond until a decision is rendered on a road dispute.

Children Services Agency

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

Help Me Grow

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

Family and Children First Council

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, 2009

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Unclaimed Money	Totals
<u>Assets:</u>					
Cash and Cash Equivalents	\$44,350	\$579	\$10	\$98,116	\$143,055
<i>Total Assets</i>	<u>44,350</u>	<u>579</u>	<u>10</u>	<u>98,116</u>	<u>143,055</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	44,350	579	10	98,116	143,055
<i>Total Net Assets</i>	<u>\$44,350</u>	<u>\$579</u>	<u>\$10</u>	<u>\$98,116</u>	<u>\$143,055</u>

ATHENS COUNTY, OHIO
Combining Statement of Changes
in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2009

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Unclaimed Money	Totals
<u>Additions:</u>					
Interest	\$72	\$1	\$0	\$0	\$73
Other	29,280			369	29,649
<i>Total Additions</i>	<u>29,352</u>	<u>1</u>	<u>0</u>	<u>369</u>	<u>29,722</u>
<u>Deductions</u>	<u>20,601</u>	<u>0</u>	<u>0</u>	<u>18,024</u>	<u>38,625</u>
Change in Net Assets	8,751	1	0	(17,655)	(8,903)
Net Assets at Beginning of Year	<u>35,599</u>	<u>578</u>	<u>10</u>	<u>115,771</u>	<u>151,958</u>
Net Assets at End of Year	<u><u>\$44,350</u></u>	<u><u>\$579</u></u>	<u><u>\$10</u></u>	<u><u>\$98,116</u></u>	<u><u>\$143,055</u></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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$84	\$84
Other	24,000	24,000	29,280	5,280
<i>Total Revenue</i>	24,000	24,000	29,364	5,364
Expenditures:				
<i>Current:</i>				
Human Services				
Other	24,000	24,000	20,601	3,399
<i>Total Expenditures</i>	24,000	24,000	20,601	3,399
Excess of Revenues Over (Under) Expenditures	0	0	8,763	8,763
Fund Balances (Deficit) at Beginning of Year	35,582	35,582	35,582	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$35,582</u>	<u>\$35,582</u>	<u>\$44,345</u>	<u>\$8,763</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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$10	\$10	\$1	(\$9)
Other	2,000	2,000	0	(2,000)
Total Revenue	2,010	2,010	1	(2,009)
Expenditures:				
<i>Current:</i>				
Human Services				
Other	2,000	579	0	579
Total Expenditures	2,000	579	0	579
Excess of Revenues Over (Under) Expenditures	10	1,431	1	(1,430)
Fund Balances (Deficit) at Beginning of Year	578	578	578	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$588	\$2,009	\$579	(\$1,430)

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, 2009

	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, 2009

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$369	\$369
<i>Total Revenue</i>	0	0	369	369
Expenditures:				
<i>Current:</i>				
Other				
Other	0	18,024	18,024	0
<i>Total Expenditures</i>	0	18,024	18,024	0
Excess of Revenues Over (Under) Expenditures	0	(18,024)	(17,655)	369
Fund Balances (Deficit) at Beginning of Year	115,771	115,771	115,771	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$115,771</u>	<u>\$97,747</u>	<u>\$98,116</u>	<u>\$369</u>

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	Balance 01/01/09	Additions	Reductions	Balance 12/31/09
<u>Health District</u>				
Assets:				
Cash and Cash Equivalents	\$647,246	\$1,819,430	\$1,667,550	\$799,126
Intergovernmental Receivable	36,513	43,557	36,513	43,557
Total Assets	\$683,759	\$1,862,987	\$1,704,063	\$842,683
Liabilities:				
Intergovernmental Payable	\$683,759	\$1,862,987	\$1,704,063	\$842,683
Total Liabilities	\$683,759	\$1,862,987	\$1,704,063	\$842,683
<u>ADA Mental Health</u>				
Assets:				
Cash and Cash Equivalents	\$1,553,590	\$15,541,059	\$14,749,391	\$2,345,258
Intergovernmental Receivable	147,944	161,646	147,944	161,646
Total Assets	\$1,701,534	\$15,702,705	\$14,897,335	\$2,506,904
Liabilities:				
Intergovernmental Payable	\$1,701,534	\$15,702,705	\$14,897,335	\$2,506,904
Total Liabilities	\$1,701,534	\$15,702,705	\$14,897,335	\$2,506,904
<u>Soil Conservation</u>				
Assets:				
Cash and Cash Equivalents	\$52,517	\$180,693	\$195,852	\$37,358
Total Assets	\$52,517	\$180,693	\$195,852	\$37,358
Liabilities:				
Intergovernmental Payable	\$52,517	\$180,693	\$195,852	\$37,358
Total Liabilities	\$52,517	\$180,693	\$195,852	\$37,358
<u>Child Advocacy Center</u>				
Assets:				
Cash and Cash Equivalents	\$12,089	\$7,474	\$19,560	\$3
Total Assets	\$12,089	\$7,474	\$19,560	\$3
Liabilities:				
Intergovernmental Payable	\$12,089	\$7,474	\$19,560	\$3
Total Liabilities	\$12,089	\$7,474	\$19,560	\$3

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	Balance 01/01/09	Additions	Reductions	Balance 12/31/09
<u>Hearing Bond Deposits</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$10,000	\$0	\$10,000
<i>Total Assets</i>	<u>\$0</u>	<u>\$10,000</u>	<u>\$0</u>	<u>\$10,000</u>
Liabilities:				
Deposits Held and Due to Others	\$0	\$10,000	\$0	\$10,000
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$10,000</u>	<u>\$0</u>	<u>\$10,000</u>
<u>Athens County Children Services Agency</u>				
Assets:				
Cash and Cash Equivalents	\$12,978	\$102,879	\$76,111	\$39,746
<i>Total Assets</i>	<u>\$12,978</u>	<u>\$102,879</u>	<u>\$76,111</u>	<u>\$39,746</u>
Liabilities:				
Intergovernmental Payable	\$12,978	\$102,879	\$76,111	\$39,746
<i>Total Liabilities</i>	<u>\$12,978</u>	<u>\$102,879</u>	<u>\$76,111</u>	<u>\$39,746</u>
<u>Help Me Grow</u>				
Assets:				
Cash and Cash Equivalents	\$37,284	\$416,952	\$436,113	\$18,123
<i>Total Assets</i>	<u>\$37,284</u>	<u>\$416,952</u>	<u>\$436,113</u>	<u>\$18,123</u>
Liabilities:				
Intergovernmental Payable	\$37,284	\$416,952	\$436,113	\$18,123
<i>Total Liabilities</i>	<u>\$37,284</u>	<u>\$416,952</u>	<u>\$436,113</u>	<u>\$18,123</u>
<u>Family and Children First Council</u>				
Assets:				
Cash and Cash Equivalents	\$122,088	\$282,996	\$169,359	\$235,725
<i>Total Assets</i>	<u>\$122,088</u>	<u>\$282,996</u>	<u>\$169,359</u>	<u>\$235,725</u>
Liabilities:				
Intergovernmental Payable	\$122,088	\$282,996	\$169,359	\$235,725
<i>Total Liabilities</i>	<u>\$122,088</u>	<u>\$282,996</u>	<u>\$169,359</u>	<u>\$235,725</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	Balance 01/01/09	Additions	Reductions	Balance 12/31/09
<u>Undivided Tax Agency</u>				
Assets:				
Cash and Cash Equivalents	\$3,103,258	\$56,764,630	\$56,853,046	\$3,014,842
Property Taxes Receivable	37,324,236	38,957,280	37,324,236	38,957,280
Special Assessments Receivable	1,358,916	1,431,188	1,358,916	1,431,188
Intergovernmental Receivable	3,024,199	2,656,856	3,024,199	2,656,856
<i>Total Assets</i>	<u>\$44,810,609</u>	<u>\$99,809,954</u>	<u>\$98,560,397</u>	<u>\$46,060,166</u>
Liabilities:				
Intergovernmental Payable	\$44,810,609	\$99,809,954	\$98,560,397	\$46,060,166
<i>Total Liabilities</i>	<u>\$44,810,609</u>	<u>\$99,809,954</u>	<u>\$98,560,397</u>	<u>\$46,060,166</u>
<u>S.E.O. (Southeast Ohio) Correctional Center</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$1,910,928	\$1,910,928	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$1,910,928</u>	<u>\$1,910,928</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payable	\$0	\$1,910,928	\$1,910,928	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$1,910,928</u>	<u>\$1,910,928</u>	<u>\$0</u>
<u>Law Enforcement Agency</u>				
Assets:				
Cash and Cash Equivalents	\$75,380	\$15,461	\$17,452	\$73,389
<i>Total Assets</i>	<u>\$75,380</u>	<u>\$15,461</u>	<u>\$17,452</u>	<u>\$73,389</u>
Liabilities:				
Intergovernmental Payable	\$75,380	\$15,461	\$17,452	\$73,389
<i>Total Liabilities</i>	<u>\$75,380</u>	<u>\$15,461</u>	<u>\$17,452</u>	<u>\$73,389</u>
<u>Athens-Hocking Solid Waste District Agency</u>				
Assets:				
Cash and Cash Equivalents	\$568,623	\$1,656,838	\$1,870,816	\$354,645
<i>Total Assets</i>	<u>\$568,623</u>	<u>\$1,656,838</u>	<u>\$1,870,816</u>	<u>\$354,645</u>
Liabilities:				
Intergovernmental Payable	\$568,623	\$1,656,838	\$1,870,816	\$354,645
<i>Total Liabilities</i>	<u>\$568,623</u>	<u>\$1,656,838</u>	<u>\$1,870,816</u>	<u>\$354,645</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	Balance As Restated 01/01/09	Additions	Reductions	Balance 12/31/09
<u>Insurance Agency</u>				
Assets:				
Cash and Cash Equivalents	\$1,814	\$13,116	\$13,363	\$1,567
<i>Total Assets</i>	<u>\$1,814</u>	<u>\$13,116</u>	<u>\$13,363</u>	<u>\$1,567</u>
Liabilities:				
Deposits Held and Due to Others	\$1,814	\$13,116	\$13,363	\$1,567
<i>Total Liabilities</i>	<u>\$1,814</u>	<u>\$13,116</u>	<u>\$13,363</u>	<u>\$1,567</u>
<u>Payroll Agency</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$20,629,819	\$20,629,819	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$20,629,819</u>	<u>\$20,629,819</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payable	\$0	\$20,629,819	\$20,629,819	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$20,629,819</u>	<u>\$20,629,819</u>	<u>\$0</u>
<u>County Court Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$613,283	\$7,617,700	\$7,878,446	\$352,537
<i>Total Assets</i>	<u>\$613,283</u>	<u>\$7,617,700</u>	<u>\$7,878,446</u>	<u>\$352,537</u>
Liabilities:				
Interfund Payable	\$0	\$768,423	\$768,423	\$0
Intergovernmental Payable	49,967	4,551,108	4,537,432	63,643
Deposits Held and Due to Others	0	399,638	399,638	0
Undistributed Monies	563,316	1,898,531	2,172,953	288,894
<i>Total Liabilities</i>	<u>\$613,283</u>	<u>\$7,617,700</u>	<u>\$7,878,446</u>	<u>\$352,537</u>
<u>Alimony & Child Support Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$216	\$90,516	\$90,566	\$166
<i>Total Assets</i>	<u>\$216</u>	<u>\$90,516</u>	<u>\$90,566</u>	<u>\$166</u>
Liabilities:				
Intergovernmental Payable	\$216	\$90,516	\$90,566	\$166
<i>Total Liabilities</i>	<u>\$216</u>	<u>\$90,516</u>	<u>\$90,566</u>	<u>\$166</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	Balance 01/01/09	Additions	Reductions	Balance 12/31/09
<u>County Sheriff Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$550,338	\$550,338	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$550,338</u>	<u>\$550,338</u>	<u>\$0</u>
Liabilities:				
Interfund Payable	\$0	\$62,929	\$62,929	\$0
Intergovernmental Payable	0	126,768	126,768	0
Deposits Held and Due to Others	0	360,641	360,641	0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$550,338</u>	<u>\$550,338</u>	<u>\$0</u>
<u>State Fees Agency</u>				
Assets:				
Cash and Cash Equivalents	\$43,246	\$195,184	\$227,441	\$10,989
Cash and Cash Equivalents in Segregated Accounts	15	96	15	96
<i>Total Assets</i>	<u>\$43,261</u>	<u>\$195,280</u>	<u>\$227,456</u>	<u>\$11,085</u>
Liabilities:				
Intergovernmental Payable	\$43,261	\$195,280	\$227,456	\$11,085
<i>Total Liabilities</i>	<u>\$43,261</u>	<u>\$195,280</u>	<u>\$227,456</u>	<u>\$11,085</u>
<u>Regional Planning Commission</u>				
Assets:				
Cash and Cash Equivalents	\$18,249	\$127,485	\$134,245	\$11,489
<i>Total Assets</i>	<u>\$18,249</u>	<u>\$127,485</u>	<u>\$134,245</u>	<u>\$11,489</u>
Liabilities:				
Intergovernmental Payable	\$18,249	\$127,485	\$134,245	\$11,489
<i>Total Liabilities</i>	<u>\$18,249</u>	<u>\$127,485</u>	<u>\$134,245</u>	<u>\$11,489</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	Balance As Restated 01/01/09	Additions	Reductions	Balance 12/31/09
<i>Total All Agency Funds</i>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$6,248,362	\$99,674,944	\$98,971,046	\$6,952,260
Cash and Cash Equivalents in Segregated Accounts	613,514	8,258,650	8,519,365	352,799
Property Taxes Receivable	37,324,236	38,957,280	37,324,236	38,957,280
Special Assessments Receivable	1,358,916	1,431,188	1,358,916	1,431,188
Intergovernmental Receivable	3,208,656	2,862,059	3,208,656	2,862,059
<i>Total Assets</i>	<u>\$48,753,684</u>	<u>\$151,184,121</u>	<u>\$149,382,219</u>	<u>\$50,555,586</u>
<i>Liabilities:</i>				
Interfund Payable	\$0	\$831,352	\$831,352	\$0
Intergovernmental Payable	48,188,554	147,670,843	145,604,272	50,255,125
Deposits Held and Due to Others	1,814	783,395	773,642	11,567
Undistributed Monies	563,316	1,898,531	2,172,953	288,894
<i>Total Liabilities</i>	<u>\$48,753,684</u>	<u>\$151,184,121</u>	<u>\$149,382,219</u>	<u>\$50,555,586</u>

Statistical Section



Photos: Jim Downard

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Statistical Section

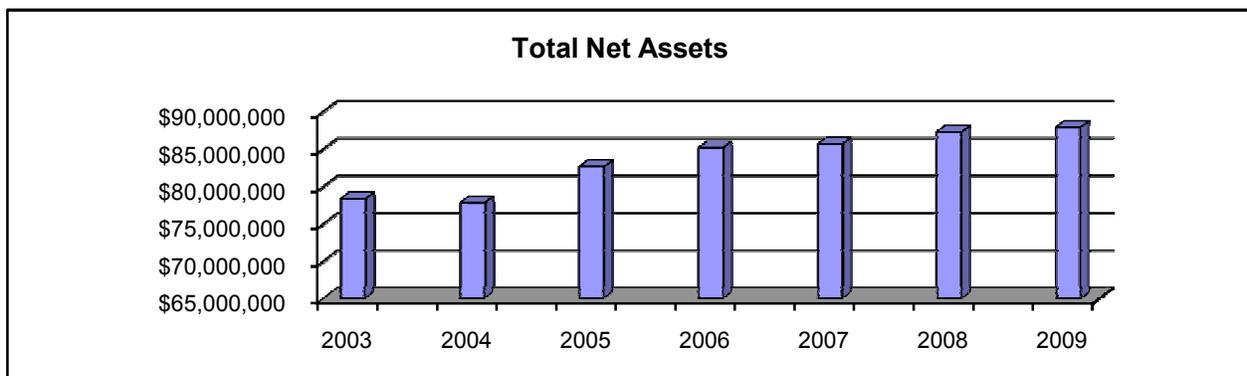
This part of the Athens County Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

<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 Seven 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	71,845,827	71,249,802	76,114,061	78,950,745
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	6,511,162	6,539,683	6,522,173	6,198,740
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	\$ 78,356,989	\$ 77,789,485	\$ 82,636,234	\$ 85,149,485



<u>2007</u>	<u>2008</u>	<u>2009</u>
\$ 61,794,139	\$ 62,286,165	\$ 61,119,548
449,612	638,956	796,720
2,078,112	2,035,449	2,609,225
3,087,035	3,860,714	4,672,808
5,487,011	5,554,745	6,113,671
1,259,398	1,034,351	923,167
754,959	439,007	377,431
687,169	650,146	778,790
171,521	154,839	295,585
1,382,146	1,639,561	1,674,412
253,286	137,354	148,989
713,065	828,538	871,600
446,866	771,405	1,015,282
990	990	990
874,797	905,489	809,442
366,816	476,300	(114,034)
<u>79,806,922</u>	<u>81,414,009</u>	<u>82,093,626</u>
4,145,345	4,019,407	3,892,770
<u>1,719,978</u>	<u>1,842,944</u>	<u>1,919,196</u>
<u>5,865,323</u>	<u>5,862,351</u>	<u>5,811,966</u>
65,939,484	66,305,572	65,012,318
17,645,967	18,651,544	21,088,112
2,086,794	2,319,244	1,805,162
<u>\$ 85,672,245</u>	<u>\$ 87,276,360</u>	<u>\$ 87,905,592</u>

Table 2
Athens County, Ohio
Changes in Net Assets
Last Seven 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
Economic Development and Assistance				
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	2008	2009
\$ 5,982,250	\$ 6,639,669	\$ 6,167,282
2,548,986	2,401,481	2,478,807
4,404,178	4,733,771	5,348,217
7,797,779	5,850,362	6,268,593
2,110,528	2,413,340	2,775,185
30,856,272	29,241,112	29,335,698
16,491	18,193	16,769
263,447	46,794	120,179
161,501	152,967	121,227
<u>54,141,432</u>	<u>51,497,689</u>	<u>52,631,957</u>
388,319	262,550	344,085
893,549	564,917	593,588
214,681	207,878	192,950
95,700	115,974	109,820
		-
<u>1,592,249</u>	<u>1,151,319</u>	<u>1,240,443</u>
55,733,681	52,649,008	53,872,400
2,378,552	2,333,795	2,212,028
710,982	703,588	851,327
158,454	197,294	212,821
51,151	39,058	46,405
170,187	214,250	219,087
1,284,239	1,323,756	1,424,071
		371
	7,971	1,000
39,712	59,712	36,983
273,519	392,775	399,396
5,639,339	5,011,425	4,769,105
233,678	310,804	488,461
20,617,462	20,135,274	20,115,934
2,500	38,000	3,678
212,859	65,842	
716,149	400,000	769,576
<u>32,488,783</u>	<u>31,233,544</u>	<u>31,550,243</u>

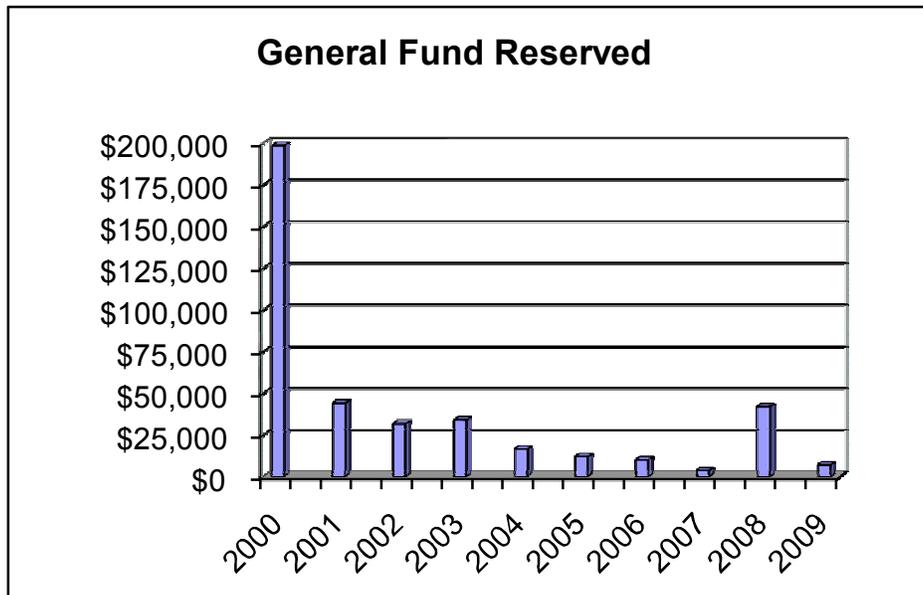
Table 2
Athens County, Ohio
Changes in Net Assets
Last Seven Years
(accrual basis of accounting)

	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
ACBDD	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	2008	2009
359,179	315,759	325,985
597,114	560,132	586,164
153,186	140,571	166,837
130,488	97,688	89,406
<u>1,239,967</u>	<u>1,114,150</u>	<u>1,168,392</u>
33,728,750	32,347,694	32,718,635
(21,652,649)	(20,264,145)	(21,081,714)
(352,282)	(37,169)	(72,051)
<u>\$ (22,004,931)</u>	<u>\$ (20,301,314)</u>	<u>\$ (21,153,765)</u>
1,726,933	1,708,989	1,914,319
3,365,553	3,253,291	3,248,483
4,251,531	4,105,214	4,097,817
1,522,723	1,466,651	1,462,543
615,325	592,936	590,317
5,000,554	5,087,287	5,131,814
1,249,743	1,271,502	1,281,712
1,739,663	1,970,699	1,785,484
1,607,194	1,184,704	720,993
60,737		
1,368,870	1,229,959	1,527,849
<u>22,508,826</u>	<u>21,871,232</u>	<u>21,761,331</u>
388	235	74
18,477	33,962	21,592
<u>18,865</u>	<u>34,197</u>	<u>21,666</u>
<u>22,527,691</u>	<u>21,905,429</u>	<u>21,782,997</u>
856,177	1,607,087	679,617
(333,417)	(2,972)	(50,385)
<u>\$ 522,760</u>	<u>\$ 1,604,115</u>	<u>\$ 629,232</u>

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

	2000	2001	2002	2003
General Fund				
Reserved	\$198,561	\$44,174	\$31,885	\$34,084
Unreserved	2,744,722	2,362,735	2,034,753	2,174,591
<i>Total General Fund</i>	2,943,283	2,406,909	2,066,638	2,208,675
All Other Governmental Funds				
Reserved	1,165,869	1,175,894	1,320,326	1,109,709
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	8,153,029	10,976,517	11,780,890	11,274,649
Debt Service Funds	32,282	31,259	17,569	17,688
Capital Projects Funds	(360,776)	(295,202)	(310,674)	(3,248)
<i>Total All Other Governmental Funds</i>	8,990,404	11,888,468	12,808,111	12,398,798
<i>Total Governmental Funds</i>	\$11,933,687	\$14,295,377	\$14,874,749	\$14,607,473



2004	2005	2006	2007	2008	2009
\$16,713	\$12,101	\$10,270	\$3,773	\$42,026	\$7,037
2,058,002	2,154,967	2,687,017	3,507,137	3,276,213	2,663,070
2,074,715	2,167,068	2,697,287	3,510,910	3,318,239	2,670,107
853,100	745,044	880,531	741,462	595,560	510,593
9,637,923	11,202,773	14,058,916	15,442,758	15,777,513	18,495,610
7,160	8,255	7,224	7,249	7,266	7,272
(796,909)	129,838	2,243,752	731,174	439,007	377,431
9,701,274	12,085,910	17,190,423	16,922,643	16,819,346	19,390,906
<u>\$11,775,989</u>	<u>\$14,252,978</u>	<u>\$19,887,710</u>	<u>\$20,433,553</u>	<u>\$20,137,585</u>	<u>\$22,061,013</u>

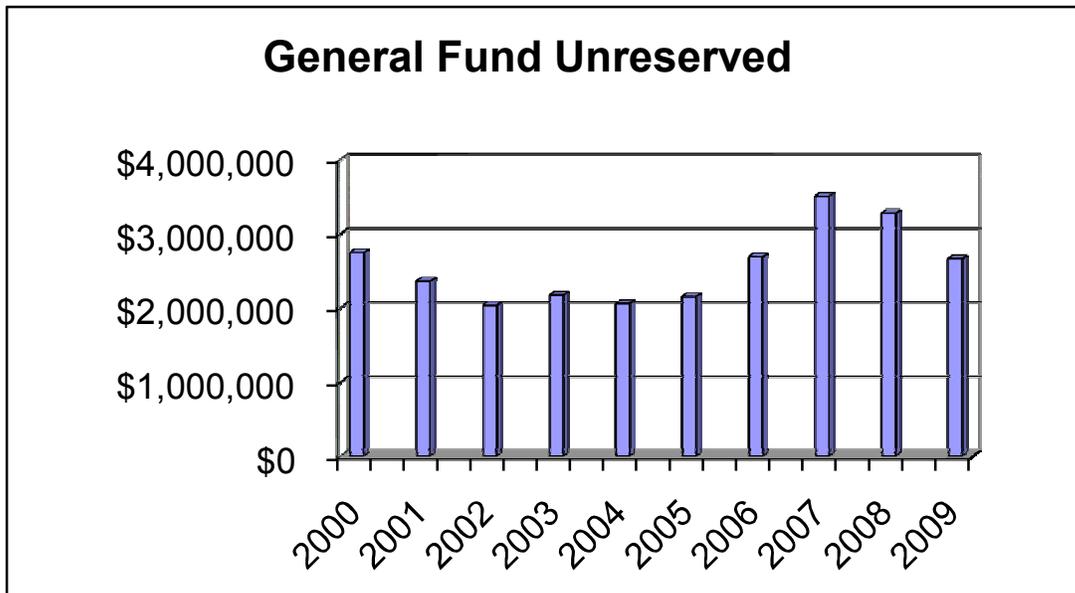


Table 4
Athens County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2000	2001	2002	2003
Revenues				
Property Taxes	\$7,271,779	\$7,279,051	\$7,802,773	\$8,635,631
Sales Tax	4,924,923	5,015,813	5,233,606	5,403,916
Intergovernmental	28,764,695	31,983,428	25,415,058	24,576,545
Charges for Services	2,396,329	2,820,674	3,369,514	3,362,666
Licenses and Permits	96,511	92,632	92,736	121,127
Fines and Forfeitures	200,020	200,175	194,127	172,493
Interest	1,348,770	1,293,799	682,994	397,747
Other Revenues	3,963,623	3,277,222	3,652,208	3,792,705
Total Revenues	48,966,650	51,962,794	46,443,016	46,462,830
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	4,603,478	4,601,822	4,192,071	4,460,906
Judicial	1,881,072	2,321,893	2,553,518	2,479,565
Public Safety	3,476,033	3,209,456	3,482,027	3,854,587
Public Works	3,935,444	4,315,243	4,777,890	5,587,632
Health	2,205,488	2,103,451	2,204,635	2,325,478
Human Services	28,701,831	29,986,100	25,843,250	26,477,643
Conservation and Recreation	7,027	11,437	28,745	4,950
Economic Development and Assistance	43,139	147,831	20,295	20,873
Capital Outlay	2,025,158	2,207,760	1,912,547	973,119
<i>Debt Service:</i>				
Principal Retirement	404,900	444,513	462,532	451,665
Interest and Fiscal Charges	270,183	253,604	222,966	213,491
Total Expenditures	47,553,753	49,603,110	45,700,476	46,849,909
Excess of Revenues Over (Under) Expenditures	1,412,897	2,359,684	742,540	(387,079)
<u>Other Financing Sources (Uses):</u>				
Sale of Capital Assets	415,806	1	220	10,350
Proceeds of Bonds				
Proceeds of Capital Leases	270,735	85,188		108,825
Proceeds of Loans				
Proceeds from Issuance of Notes				
Proceeds from Premium on Notes				
Payments to Escrow Agent				
Transfers - In	2,146,062	1,707,535	133,734	1,656,089
Transfers - Out	(2,146,062)	(1,761,191)	(1,441,985)	(1,656,089)
Total Other Sources (Uses)	686,541	31,533	(1,308,031)	119,175
Net Change in Fund Balances	\$2,099,438	\$2,391,217	(\$565,491)	(\$267,904)
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	1.48%	1.47%	1.57%	1.62%

2004	2005	2006	2007	2008	2009
\$8,891,896	\$8,971,221	\$11,306,421	\$11,443,813	\$11,145,966	\$11,197,717
5,651,234	5,808,439	5,995,215	6,250,297	6,358,789	6,413,526
22,015,512	30,529,026	28,406,355	29,615,981	27,666,853	28,706,773
3,601,155	3,801,085	4,612,767	4,398,162	4,441,766	4,549,722
79,326	111,703	108,142	134,631	155,708	165,935
156,024	227,476	255,263	220,772	214,267	250,453
274,390	621,232	1,286,644	1,595,741	1,179,206	720,332
3,251,579	2,188,579	1,494,386	1,353,714	1,229,484	1,527,849
<u>43,921,116</u>	<u>52,258,761</u>	<u>53,465,193</u>	<u>55,013,111</u>	<u>52,392,039</u>	<u>53,532,307</u>
4,776,331	5,571,186	5,458,138	5,904,759	6,185,898	5,905,164
2,420,386	2,399,131	2,498,177	2,517,781	2,482,446	2,485,919
4,128,560	4,806,045	4,326,953	4,391,001	4,708,679	5,176,314
5,335,375	4,994,639	5,680,193	5,876,922	5,365,178	4,580,965
2,324,820	2,263,266	2,567,125	2,235,215	2,693,208	2,708,952
25,538,505	28,771,969	27,867,281	30,242,028	29,598,522	29,161,984
8,382	7,751	12,384	7,783	47,391	7,016
21,352	34,636	213,883	263,447	46,794	120,179
1,480,035	896,122	823,174	2,639,293	965,952	881,152
407,607	462,556	471,985	572,853	469,250	505,173
177,422	192,053	179,567	166,391	154,985	122,899
<u>46,618,775</u>	<u>50,399,354</u>	<u>50,098,860</u>	<u>54,817,473</u>	<u>52,718,303</u>	<u>51,655,717</u>
<u>(2,697,659)</u>	<u>1,859,407</u>	<u>3,366,333</u>	<u>195,638</u>	<u>(326,264)</u>	<u>1,876,590</u>
	2,830	2,301,400	133,470	2,240	2,090
	143,896		216,735	28,056	44,748
	914,000				
	12,529				
1,588,095	1,184,866	1,650,378	1,649,438	1,831,700	1,135,066
<u>(1,588,095)</u>	<u>(1,188,395)</u>	<u>(1,650,378)</u>	<u>(1,649,438)</u>	<u>(1,831,700)</u>	<u>(1,135,066)</u>
-	1,069,726	2,301,400	350,205	30,296	46,838
<u>(\$2,697,659)</u>	<u>\$2,929,133</u>	<u>\$5,667,733</u>	<u>\$545,843</u>	<u>(\$295,968)</u>	<u>\$1,923,428</u>
1.38%	1.45%	1.38%	1.47%	1.27%	1.28%

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

Collection Year	Real Estate		Tangible Personal Property		Tangible Personal Property		Tangible Personal Property		Total		Ratio of	
	Assessed Value		Actual Value		Assessed Value		Estimated Actual Value		Assessed Value		Total Assessed Value To Total Estimated Actual Value	
	Residential/Agricultural	Commercial/Industrial/PU	Assessed Value	Estimated Actual Value	Public Utility	General Business	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Total Assessed Value To Total Estimated Actual Value	Weighted Average Tax Rate
2000	\$373,008,420	\$114,788,020	\$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	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	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	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	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	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	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	81,987,560	234,238,459	16,958,075	67,832,300	807,957,255	2,327,716,957	34.71%	\$17.40		
2008	571,790,910	151,602,960	77,165,970	220,463,176	11,967,974	47,871,896	812,527,814	2,335,071,359	34.80%	\$17.40		
2009	652,144,310	188,503,680	77,881,300	222,506,874	2,946,570	11,786,280	921,475,860	2,636,024,461	34.96%	\$18.26		

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>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<u>TOWNSHIPS</u>										
ATHENS	8.20	8.20	8.20	8.20	8.20	6.70	6.70	6.70	6.70	6.70
ALEXANDER	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
AMES	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
BERN	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
CANAAN	6.60	6.60	6.60	6.60	6.60	7.60	7.60	7.60	7.60	7.60
CARTHAGE	4.80	5.70	5.70	5.70	5.70	5.70	5.70	5.70	8.70	8.70
DOVER	8.70	8.70	8.70	11.20	11.20	11.20	11.20	8.70	8.70	8.70
LEE	4.80	4.80	4.80	5.30	5.30	5.30	5.30	6.30	6.30	6.30
LODI	8.80	8.80	8.80	9.30	9.30	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	15.99	15.99
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	6.70
WATERLOO	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
YORK	8.10	8.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10
<u>SCHOOL DISTRICTS</u>										
ALEX. LOCAL	33.70	38.76	38.76	38.76	38.76	38.76	38.76	38.76	38.76	37.47
TRIMBLE LOCAL	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	31.77	29.47
WARREN LOCAL	36.10	35.70	35.30	35.45	35.50	35.40	34.60	34.60	34.50	35.08
ATHENS CITY	64.60	64.60	64.60	64.60	64.60	69.78	69.49	69.52	63.76	61.72
FED. HOCKING	34.00	34.00	34.00	34.00	34.00	34.00	34.00	30.30	30.30	30.08
NEL.-YORK CITY	32.20	32.20	32.20	32.20	32.20	34.40	34.44	34.44	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	9.00	9.00
<u>VILLAGES</u>										
ALBANY	7.50	7.50	7.50	8.00	8.00	8.00	8.50	8.50	8.50	7.50
AMESVILLE	16.50	16.50	16.50	18.50	18.50	18.50	18.50	22.50	22.50	22.50
CHAUNCEY	7.90	7.90	7.90	7.90	7.90	7.90	2.90	7.90	7.90	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	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
JACKSONVILLE	14.50	14.50	14.50	19.50	19.50	16.30	19.50	19.50	19.50	19.50
TRIMBLE	20.70	20.70	20.70	20.70	20.70	20.70	20.70	16.10	16.10	13.90
BUCHTEL	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
<u>SPECIAL DISTRICTS</u>										
PLAINS FIRE	12.20	12.20	12.20	12.20	12.20	10.20	10.20	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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
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	0.23	0.23	0.23	0.19	0.19	0.19	0.17	0.17	0.17	0.15
Commercial/Industrial and P.U. Real	0.25	0.25	0.25	0.22	0.22	0.23	0.21	0.22	0.22	0.18
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1997, 2002, 2007 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.45	0.45	0.44	0.62	0.62	0.62	0.57	0.57	0.57	0.50
Commercial/Industrial and P.U. Real	0.47	0.47	0.47	0.67	0.68	0.68	0.64	0.65	0.65	0.54
General Business and P.U. Personal	0.50	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75
1997, 2005 Children Services - 10 Years										
Residential/Agricultural Real	1.34	1.34	1.34	1.11	1.11	1.11	2.74	2.74	2.74	2.43
Commercial/Industrial and P.U. Real	1.40	1.40	1.41	1.27	1.27	1.28	2.81	2.87	2.88	2.36
General Business and P.U. Personal	1.50	1.50	1.50	1.50	1.50	1.50	3.00	3.00	3.00	3.00
1991, 2000 Children Services - 10 Years										
Residential/Agricultural Real	1.39	2.00	1.99	1.66	1.66	1.66	1.52	1.51	1.51	1.34
Commercial/Industrial and P.U. Real	1.58	2.00	2.00	1.81	1.80	1.82	1.70	1.74	1.75	1.43
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 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	0.29	0.29	0.29	0.29	0.24	0.24				
Commercial/Industrial and P.U. Real	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				
1994, 2001 ACBDD (Beacon) - 10 Years										
Residential/Agricultural Real	1.36	1.36	1.36	1.49	1.50	1.49	1.36	1.36	1.37	1.21
Commercial/Industrial and P.U. Real	1.48	1.48	1.48	1.63	1.62	1.64	1.53	1.56	1.57	1.29
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
1994, 2005 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.40	1.40	1.39	1.16	1.16	1.16	2.61	2.61	2.60	2.31
Commercial/Industrial and P.U. Real	1.52	1.52	1.53	1.38	1.38	1.39	2.67	2.72	2.74	2.24
General Business and P.U. Personal	1.85	1.85	1.85	1.85	1.85	1.85	2.85	2.85	2.85	2.85
1984, 2001 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	0.92	0.92	1.80	1.49	1.49	1.50	1.37	1.37	1.37	1.21
Commercial/Industrial and P.U. Real	0.95	0.95	1.80	1.63	1.63	1.64	1.53	1.56	1.57	1.29
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
1999, 2004 EMS - 5 Years										
Residential/Agricultural Real	0.45	0.45	0.45	0.37	0.37	0.37	0.34	0.34	0.34	0.30
Commercial/Industrial and P.U. Real	0.47	0.47	0.47	0.42	0.42	0.43	0.40	0.41	0.41	0.34
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	0.76	1.00	1.00	0.83	0.83	0.83	0.76	0.76	0.76	0.67
Commercial/Industrial and P.U. Real	0.82	1.00	1.00	0.90	0.90	0.91	0.85	0.87	0.87	0.72
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
1997, 2002, 2007 EMS - 5 Years										
Residential/Agricultural Real	0.89	0.89	0.89	0.83	0.83	0.83	0.76	0.76	0.76	0.67
Commercial/Industrial and P.U. Real	0.93	0.93	0.94	0.90	0.90	0.91	0.85	0.87	0.87	0.72
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Voted Millage - by levy										
1997, 2007 Health - 10 Years										
Residential/Agricultural Real	0.27	0.27	0.27	0.22	0.22	0.22	0.20	0.20	0.30	0.27
Commercial/Industrial and P.U. Real	0.28	0.28	0.28	0.25	0.25	0.25	0.24	0.24	0.30	0.20
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	0.27	0.27	0.27	0.22	0.22	0.22	0.20	0.20	0.20	0.18
Commercial/Industrial and P.U. Real	0.28	0.28	0.28	0.25	0.25	0.25	0.24	0.24	0.25	0.20
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	0.23	0.40	0.40	0.33	0.33	0.33	0.30	0.30	0.30	0.27
Commercial/Industrial and P.U. Real	0.26	0.40	0.40	0.36	0.36	0.36	0.34	0.35	0.35	0.29
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	0.70	0.69	0.65	0.91	0.90	0.85	0.81	0.80	0.77	0.72
Commercial/Industrial and P.U. Real	0.81	0.81	0.80	0.94	0.94	0.91	0.87	0.89	0.87	0.76
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, 2008 317 Board - 10 Years										
Residential/Agricultural Real	0.89	0.88	0.82	0.75	0.74	0.70	0.67	0.66	0.63	0.94
Commercial/Industrial and P.U. Real	0.94	0.94	0.92	0.86	0.86	0.84	0.80	0.82	0.81	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
Total Voted Millage - By Type of Property										
Residential/Agricultural Real	11.84	12.84	13.59	12.47	12.41	12.32	14.38	14.35	14.39	15.48
Commercial/Industrial and P.U. Real	12.84	13.58	14.43	13.85	13.84	13.90	15.68	16.01	16.05	15.75
General Business and P.U. Personal	16.25	16.25	16.25	16.50	16.50	16.50	18.00	18.00	18.00	20.30
Total Millage - By Type of Property										
Residential/Agricultural Real	14.14	15.14	15.89	14.77	14.71	14.62	16.68	16.65	16.69	17.78
Commercial/Industrial and P.U. Real	15.14	15.88	16.73	16.15	16.14	16.20	17.98	18.31	18.35	18.05
General Business and P.U. Personal	18.55	18.55	18.55	18.80	18.80	18.80	20.30	20.30	20.30	22.60

Table 7 A
Athens County, Ohio
Principal Taxpayers
Real Estate Tax
January 1, 2008 and January 1, 1999

		January 1, 2008	
<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	\$12,380,230	1.47%
AAC ATHENS LLC	APARTMENTS	7,413,890	0.88%
SHELTERING ARMS HOSPITAL	CLINIC	3,670,070	0.44%
ATHENS 08 LLC	CLINIC	2,506,990	0.30%
MCCOADY PROPERTIES LTD	APARTMENTS	2,349,650	0.28%
CITY OF ATHENS	PARKING GARAGE, ETC.	2,273,140	0.27%
INN-OHIO OF ATHENS INC.	MOTEL	2,235,170	0.27%
TS TECH NORTH AMERICA INC.	CAR SEAT COVERS	1,804,370	0.21%
CORNWELL R LESLIE	RETAIL	1,780,640	0.21%
PROKOS DEMETRIOS	APARTMENTS	1,739,890	0.21%
TOTAL TOP TEN		38,154,040	4.54%
TOTAL ALL OTHERS		802,493,950	95.46%
TOTAL ASSESSED VALUE		\$840,647,990	100.00%
		January 1, 1999	
<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	\$5,845,170	1.20%
UNIVERSITY MALL ASSOCIATES	RETAIL SHOPPING	4,854,410	1.00%
AAC ATHENS LLC	APARTMENTS	3,779,450	0.78%
SCOTT RML CO. (McBEE SYSTEMS, INC.)	PRINTING & BINDING	2,057,360	0.42%
INN-OHIO OF ATHENS INC.	MOTEL	1,812,330	0.37%
ATHENS CITY	PARKING GARAGE	1,601,970	0.33%
BROMLEY ATHENS LLC LTD.	APARTMENTS	1,418,570	0.29%
SOUTHEAST DEVELOPMENT CO. (CARRIAGE HILL)	APARTMENTS	1,286,810	0.26%
HICKORY CREEK OF ATHENS, INC.	NURSING HOME	1,261,790	0.26%
DIVERSIFIED PROPERTIES	GROCERY STORE	1,132,260	0.23%
TOTAL TOP TEN		25,050,120	5.14%
TOTAL ALL OTHERS		462,587,930	94.86%
TOTAL ASSESSED VALUE		\$487,638,050	100.00%

Real property taxes paid in 2009 are based on January 1, 2008 values.

Real property taxes paid in 2000 are based on January 1, 1999 values.

Source: Athens County Auditor

Table 7 B
Athens County, Ohio
Principal Taxpayers
Tangible Personal Property Tax
December 31, 2008 and December 31, 1999

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>December 31, 2008</u>	
		<u>Assessed Value*</u>	<u>Percent of Tangible Personal Property Assessed Value</u>
NEW PAR	COMMUNICATIONS	\$386,180	13.11%
VERIZON NORTH INC.	COMMUNICATIONS	307,685	10.44%
OHIO TELEPHONE & TELEGRAPH CO.	COMMUNICATIONS	230,320	7.82%
NEW CINGULAR WIRELESS PCS LLC	COMMUNICATIONS	208,060	7.06%
WINDSTREAM WESTERN RESERVE INC.	COMMUNICATIONS	145,290	4.93%
UNITED TELEPHONE COMPANY OF OHIO	COMMUNICATIONS	107,190	3.64%
ALLTEL COMMUNICATIONS OF OHIO	COMMUNICATIONS	95,965	3.26%
OHIO BELL TELEPHONE COMPANY	COMMUNICATIONS	61,460	2.08%
HORIZON PERSONAL COMM. INC.	COMMUNICATIONS	42,760	1.45%
T MOBILE CENTRAL LLC	COMMUNICATIONS	21,723	0.74%
TOTAL TOP TEN		1,606,633	54.53%
TOTAL ALL OTHERS		1,339,937	45.47%
TOTAL ASSESSED VALUE		\$2,946,570	100.00%

* Reflects a 75% reduction due to HB 66

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>December 31, 1999</u>	
		<u>Assessed Value</u>	<u>Percent of Tangible Personal Property Assessed Value</u>
ROCKY SHOES & BOOTS CO.	SHOES, WORK BOOTS	\$8,141,240	1.82%
TS TRIM INDUSTRIES, INC	CAR SEAT COVERS	1,981,410	0.44%
SCOTT RML CO. (McBEE SYSTEMS INC.)	PRINTING & BINDING	1,839,920	0.41%
DON WOOD AUTOMOTIVE	AUTO DEALERSHIPS	1,380,120	0.31%
KROGER COMPANY	GROCERY STORES	678,990	0.15%
TAYLOR MOTORS/TAYLOR HONDA	AUTO DEALERSHIPS	660,230	0.15%
ATHENS MOLD & MACHINE INC.	MACHINE SHOP	580,030	0.13%
K-MART CORP	RETAIL SHOPPING	562,380	0.13%
NEBRASKA BOOK COMPANY	BOOK WAREHOUSE	552,750	0.12%
AMES	RETAIL SHOPPING	436,830	0.10%
TOTAL TOP TEN		16,813,900	3.76%
TOTAL ALL OTHERS		430,416,936	96.24%
TOTAL ASSESSED VALUE		\$447,230,836	100.00%

General business tangible personal property tax paid in 2009 is based on values listed on December 31, 2008
 General business tangible personal property tax paid in 2000 is based on values listed on December 31, 1999

Source: Athens County Auditor

Table 7 C
Athens County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
December 31, 2008 and December 31, 1999

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2008	
		<u>Assessed Value</u>	Percent of <u>Public Utility Assessed Value</u>
COLUMBUS SOUTHERN POWER COMPANY	ELECTRIC	\$40,423,230	51.90%
TEXAS EASTERN TRANSMISSION CORP	NATURAL GAS	22,005,820	28.26%
TENNESSE GAS PIPELINE	NATURAL GAS	9,586,850	12.31%
COLUMBIA GAS TRANSMISSION CORP	NATURAL GAS	2,145,670	2.76%
COLUMBIA GAS OF OHIO INC.	NATURAL GAS	1,904,770	2.45%
BUCKEYE RURAL ELECTRIC CO OF OP INC	ELECTRIC	671,460	0.86%
OHIO POWER CO.	ELECTRIC	580,380	0.75%
NORFOLK SOUTHERN COMBINED RAILROAD	TRANSPORTATION	424,300	0.54%
WASHINGTON ELECTRIC CO OP INC.	ELECTRIC	87,430	0.11%
OHIO SOUTHERN RAILROAD INC	TRANSPORTATION	24,270	0.03%
TOTAL TOP TEN		77,854,180	99.97%
TOTAL ALL OTHERS		27,120	0.03%
TOTAL ASSESSED VALUE		<u>\$77,881,300</u>	<u>100.00%</u>

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 1999	
		<u>Assessed Value</u>	Percent of <u>Public Utility Assessed Value</u>
COLUMBUS SOUTHERN POWER CO.	ELECTRIC	\$27,620,920	36.35%
TEXAS EASTERN TRANSMISSION	NATURAL GAS	16,023,480	21.09%
GTE NORTH INC.	COMMUNICATIONS	8,409,700	11.07%
COLUMBIA GAS OF OHIO, INC.	NATURAL GAS	6,146,640	8.09%
TENNESSEE GAS PIPELINE	NATURAL GAS	3,340,800	4.39%
COLUMBIA GAS TRANS. CORP.	NATURAL GAS	1,833,460	2.41%
OHIO TELEPHONE & TELEGRAPH	COMMUNICATIONS	1,642,660	2.16%
CONSOLIDATED RAIL CORP.	TRANSPORTATION	1,342,660	1.77%
OHIO BELL TELEPHONE CO.	COMMUNICATIONS	923,600	1.21%
WESTERN RESERVE TELEPHONE	COMMUNICATIONS	713,910	0.94%
TOTAL TOP TEN		67,997,830	89.48%
TOTAL ALL OTHERS		7,991,180	10.52%
TOTAL ASSESSED VALUE		<u>\$75,989,010</u>	<u>100.00%</u>

Public utility tangible personal property tax paid in 2009 is based on values listed on December 31, 2008.

Public utility tangible personal property tax paid in 2000 is based on values listed on December 31, 1999.

Source: Athens County Auditor

Table 8
Athens County, Ohio
Real Property Tax Levies and Collections (1)
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 (2)</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>
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%
2008	46,230,481	43,781,124	94.70%	2,504,494	46,285,618	100.12%	4,642,003	10.04%
2009	49,246,866	46,390,605	94.20%	2,526,626	48,917,231	99.33%	5,310,025	10.78%

Source: Athens County Auditor

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

(2) The County does not identify delinquent tax collections by tax year.

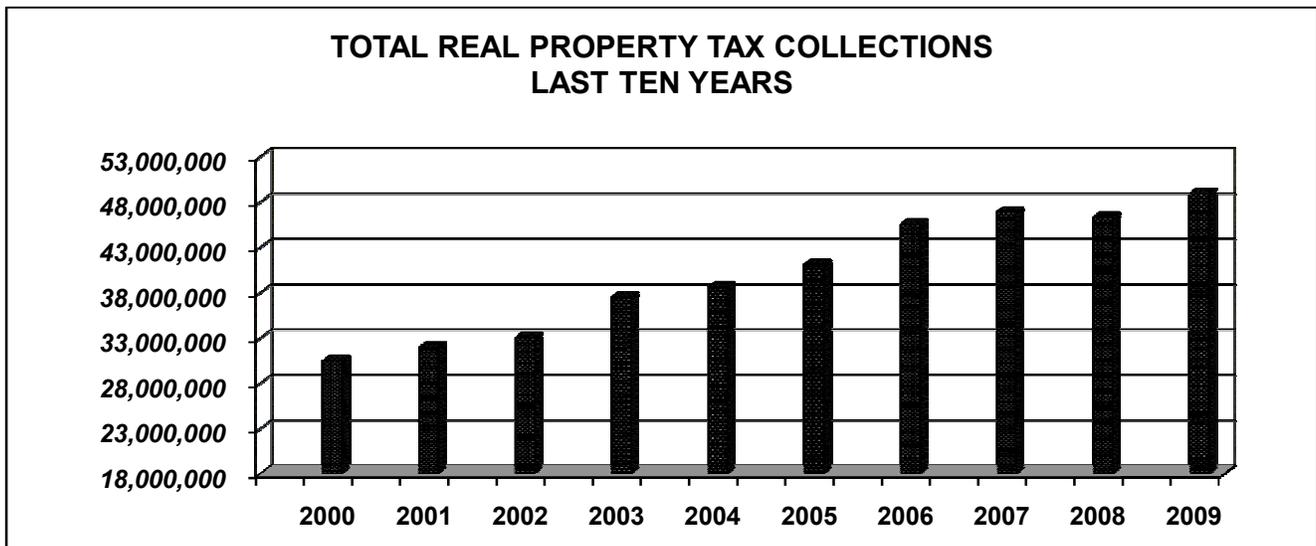


Table 9
Athens County, Ohio
Ratio of Outstanding Debt By Type
Last Ten Years

Year	Governmental Activities				Business-Type Activities				Total Primary Government	Percentage of Estimated Actual Value	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Sales Tax Notes	OWDA Loans	Capital Leases	General Obligation Bonds	Revenue Anticipation Bonds	OWDA Loans	Rural Development (FmHA) Loans				
2000	\$3,685,000		\$1,246,655	\$181,027			\$841,095	\$52,100	\$6,005,877	0.338%	0.539%	\$96.52
2001	3,415,000		1,191,190	164,939			528,975	50,500	5,350,604	0.295%	0.439%	85.97
2002	3,135,000		1,133,313	40,293	120,000	612,000	714,966	48,800	5,804,372	0.321%	0.459%	91.76
2003	2,840,000		1,041,709	90,896	120,000	612,000	681,923	47,000	5,433,528	0.256%	0.420%	84.40
2004	2,540,000		977,295	39,395	120,000	612,000	639,629	45,200	4,973,519	0.230%	0.371%	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%	0.406%	89.07
2006	1,905,000	886,000	839,907	49,138	117,400	599,000	589,323	41,300	5,027,068	0.214%	0.361%	81.27
2007	1,560,000	854,000	766,682	143,246	116,100	592,000	569,151	39,200	4,640,379	0.199%	0.321%	73.34
2008	1,275,000	821,000	690,258	96,475	114,700	584,800	547,856	37,000	4,167,089	0.178%	0.264%	65.88
2009	975,000	787,000	610,498	49,810	113,200	577,200	525,373	34,700	3,672,781	0.139%	N/A	58.27

Source: Athens County Auditor

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

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Resources Available to Pay Principal</u>	<u>Net General Bonded Debt</u>	<u>Ratio of Net Bonded Debt To Estimated Actual Value</u>	<u>Net Bonded Debt Per Capita</u>
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
2008	1,275,000	6,668	1,268,332	0.054%	20.05
2009	975,000	6,673	968,327	0.037%	15.36

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>								
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
2008	326,922	188,018	138,904	0	0	19,098	29,273	2.87
2009	331,804	273,884	57,920	0	0	20,242	28,128	1.20
<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
2008	103,923	109,544	(5,621)	0	0	2,197	1,363	(1.58)
2009	90,662	103,412	(12,750)	0	0	2,241	1,319	(3.58)
<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
2008	141,625	113,989	27,636	8,600	31,865	0	0	0.68
2009	167,470	99,463	68,007	9,100	31,478	0	0	1.68
						Rural Development Loan		
						Debt Service		
						<u>Principle</u>	<u>Interest</u>	
<i>Plains Water</i>								
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)
2008	575,877	532,867	43,010	0	0	2,200	1,960	10.34
2009	600,122	559,317	40,805	0	0	2,300	1,850	9.83

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

Source: Athens County Auditor

Table 12
Athens County, Ohio
Computation of Direct and Overlapping
General Obligation Debt Attributable to Governmental Activities
December 31, 2009

<u>Political Subdivisions</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable to County (2)</u>	<u>Amount of Direct and Overlapping Debt</u>
Direct:			
Athens County	\$968,327	100.00%	\$968,327
Overlapping:			
School Districts wholly within the County			
Athens City School District	9,521,000	100.00%	9,521,000
Entities not wholly within the County			
Alexander Local School District	4,180,854	87.93%	3,676,209
Federal Hocking Local School District	351,149	99.37%	348,930
Trimble Local School District	<u>460,215</u>	97.47%	<u>448,583</u>
Sub-Total Overlapping Districts	<u>14,513,218</u>		<u>13,994,722</u>
Grand Total	<u><u>\$15,481,545</u></u>		<u><u>\$14,963,049</u></u>

Source: Athens County Auditor

(1) General Obligation Debt includes General Obligation Bonds only.

(2) Percentages were determined by dividing the assessed valuation of the political subdivision located within the County by the total assessed valuation of the subdivision. The valuations used were for the 2009 collection year.

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

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Assessed Valuation	<u>\$603,291,493</u>	<u>\$617,473,218</u>	<u>\$617,526,249</u>	<u>\$727,850,014</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>\$13,582,287</u>	<u>\$13,936,830</u>	<u>\$13,938,156</u>	<u>\$16,696,250</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	3,658,000	3,415,000	3,135,000	2,840,000
Less Amount Available in Debt Service	<u>13,724</u>	<u>6,419</u>	<u>6,453</u>	<u>6,569</u>
Amount of Debt Subject to Limit	<u>3,644,276</u>	<u>3,408,581</u>	<u>3,128,547</u>	<u>2,833,431</u>
Legal Debt Margin	<u>\$9,938,011</u>	<u>\$10,528,249</u>	<u>\$10,809,609</u>	<u>\$13,862,819</u>
Legal Debt Margin as a Percentage of the Debt Limit	73.17%	75.54%	77.55%	83.03%
Unvoted Debt Limit - 1% of Assessed Valuation	\$6,032,915	\$6,174,732	\$6,175,262	\$7,278,500
Amount of Debt Subject to Limit	<u>3,644,276</u>	<u>3,408,581</u>	<u>3,128,547</u>	<u>2,833,431</u>
Unvoted Legal Debt Margin	<u>\$2,388,639</u>	<u>\$2,766,151</u>	<u>\$3,046,715</u>	<u>\$4,445,069</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	39.59%	44.80%	49.34%	61.07%

Source: Athens County Auditor

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<u>\$742,216,212</u>	<u>\$751,991,104</u>	<u>\$811,364,792</u>	<u>\$807,957,255</u>	<u>\$812,527,814</u>	<u>\$921,475,860</u>
<u>\$17,055,405</u>	<u>\$17,299,778</u>	<u>\$18,784,120</u>	<u>\$18,698,931</u>	<u>\$18,813,195</u>	<u>\$21,536,897</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>1,275,000</u> <u>6,668</u>	<u>975,000</u> <u>6,673</u>
<u>2,533,421</u>	<u>2,223,386</u>	<u>1,898,366</u>	<u>1,553,346</u>	<u>1,268,332</u>	<u>968,327</u>
<u>\$14,521,984</u>	<u>\$15,076,392</u>	<u>\$16,885,754</u>	<u>\$17,145,585</u>	<u>\$17,544,863</u>	<u>\$20,568,570</u>
85.15%	87.15%	89.89%	91.69%	93.26%	95.50%
<u>\$7,422,162</u>	<u>\$7,519,911</u>	<u>\$8,113,648</u>	<u>\$8,079,573</u>	<u>\$8,125,278</u>	<u>\$9,214,759</u>
<u>2,533,421</u>	<u>2,223,386</u>	<u>1,898,366</u>	<u>1,553,346</u>	<u>1,268,332</u>	<u>968,327</u>
<u>\$4,888,741</u>	<u>\$5,296,525</u>	<u>\$6,215,282</u>	<u>\$6,526,227</u>	<u>\$6,856,946</u>	<u>\$8,246,432</u>
65.87%	70.43%	76.60%	80.77%	84.39%	89.49%

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>
2000	62,223	\$1,113,819,000	\$18,767	4.7%
2001	62,235	1,219,669,000	19,805	5.0%
2002	63,256	1,265,335,000	19,885	4.3%
2003	64,380	1,293,609,000	20,477	5.2%
2004	63,187	1,340,500,000	21,551	5.8%
2005	62,062	1,360,165,000	21,928	5.7%
2006	61,860	1,393,133,000	22,030	5.5%
2007	63,275	1,445,001,000	22,864	6.1%
2008	63,255	1,577,251,000	24,957	6.6%
2009	63,026	N/A	N/A	8.6%

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

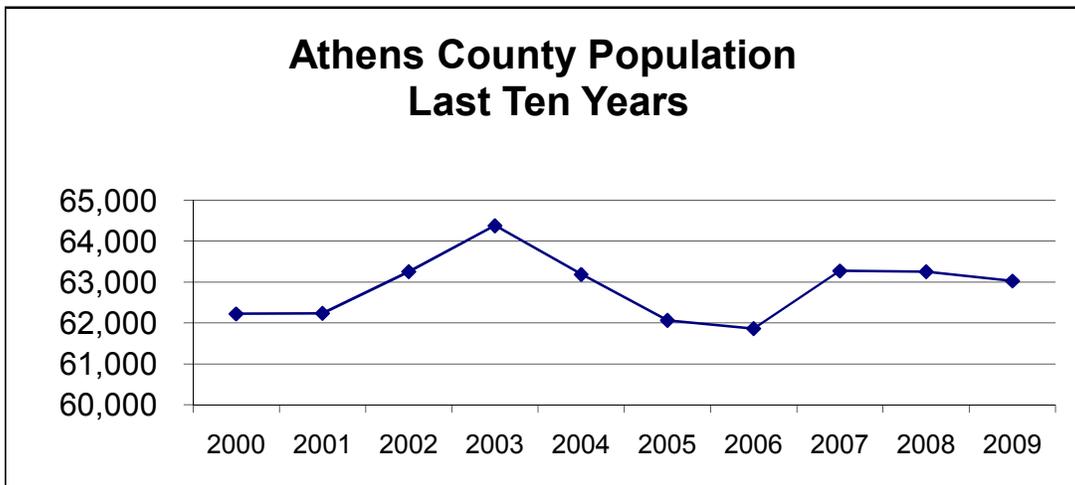


Table 15
Athens County, Ohio
Principal Employers
*2009 and 2001 **

<u>Employer</u>	<u>Nature of Business</u>	<u>2009</u>			<u>2001</u>		
		<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>
Ohio University	Education	3,858	1	15.08%	2,654	1	9.47%
O' Bleness Memorial Hospital + UMA	Health Care	575	2	2.25%	425	7	1.52%
Athens County Government	Government	533	3	2.08%	677	2	2.42%
Hocking College	Education	528	4	2.06%	470	4	1.68%
Athens City Bd of Ed	Education	400	5	1.56%	450	6	1.61%
Wal-Mart Stores Inc	Trade	365	6	1.43%			
Rocky Brands	Manufacturing	280	7	1.09%			
Alexander Local Bd of Ed	Education	225	8	0.88%			
Diagnostic Hybrids Inc	Manufacturing	215	9	0.84%			
Doctor's Hospital of Nelsonville	Health Care	180	10	0.70%			
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>7,159</u>		<u>27.97%</u>	<u>6,785</u>		<u>24.23%</u>
Total Employment within the County		<u>25,586</u>			<u>28,030</u>		

Source: Athens Area Chamber of Commerce

* Information prior to 2001 is not available.

Table 16
Athens County, Ohio
County Government Employees by Function/Activity
Last Nine Years (1)

	<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
ACBDD (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

(1) Information prior to 2001 is not available.

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
6.5	7.0	6.5	6.5
15.0	15.5	16.5	16.5
5.0	5.0	5.0	5.0
18.5	20.0	20.0	19.0
1.0	1.0	1.0	1.0
11.5	7.0	7.0	7.0
4.0	4.0	4.0	4.0
2.0	2.0	2.0	2.0
6.0	6.0	6.0	6.0
12.0	12.0	13.0	13.0
1.0	1.0	1.0	1.0
15.0	15.0	15.0	15.0
5.5	5.5	4.5	4.5
4.0	4.0	5.0	5.0
6.0	6.0	5.0	5.0
4.0	3.5	3.5	3.5
2.0	2.0	1.5	1.5
28.0	29.0	27.0	30.0
1.0	1.0	1.5	2.0
15.0	16.0	16.0	15.0
28.0	27.0	28.0	26.0
2.0	2.0	2.0	2.0
3.5	3.5	3.5	4.0
2.0	3.5	3.0	3.0
25.0	26.0	26.0	22.0
20.0	22.0	20.0	19.0
4.0	3.0	3.0	3.0
1.0	1.0	1.0	1.0
11.0	11.0	9.0	9.0
5.0	5.0	5.5	5.0
-	-	-	-
4.0	4.0	5.0	4.0
-	-	-	-
120.0	118.0	116.0	92.0
17.0	19.0	19.0	18.0
73.0	75.0	74.5	68.5
88.0	87.5	88.5	94.5
<u>566.5</u>	<u>570.0</u>	<u>565.0</u>	<u>533.5</u>

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

	2005	2006	2007	2008	2009
General Government					
Legislative and Executive					
County Commissioners					
Number of resolutions	24	31	23	22	28
Number of meetings	54	54	53	53	57
Auditor					
Number of non-exempt conveyances	1,144	1,133	1,261	908	760
Number of exempt conveyances	789	814	880	917	649
Number of real estate transfers	1,933	1,947	2,140	1,825	1,409
Number of personal property returns-inter-co	823	804	950	80	22
Number of personal property returns-local	260	220	172	9	-
Number of expense checks used	32,279	33,406	32,523	31,194	28,433
Number of payroll checks used	17,032	17,501	16,954	17,333	16,707
Number of vendors licenses issued	122	124	97	100	65
Treasurer					
Number of tax bill envelopes mailed Real	28,083	30,862	32,520	30,549	29,941
Number of tax bill envelopes mailed Real Delq	-	2,269	2,163	2,308	2,370
Number of tax bill envelopes mailed MH	8,221	6,861	6,819	6,443	6,324
Number of tax bill envelopes mailed PPT	533	555	466	475	22
Return on portfolio-weighted yield	3.89%	3.89%	4.98%	3.26%	2.05%
Prosecuting Attorney					
Number of cases-criminal	373	482	515	578	461
Number of township requests	100	90	100	200	175
Board of Election					
Number of registered voters	43,433	42,504	42,977	49,034	48,246
Number of voters last general election	14,598	20,402	11,486	31,645	12,534
Percentage of registered voters that voted	33.61%	48.00%	26.73%	64.54%	25.98%
Recorder					
Number of deeds recorded	2,708	2,580	2,711	2,443	1,930
Number of mortgages recorded	5,609	5,189	4,875	4,229	4,339
Number of liens recorded	218	281	294	298	260
Number of leases recorded	179	217	148	115	76
Number of power of attorneys recorded	179	162	163	113	149
Number of partnerships recorded	-	4	1	2	-
Number of military discharges recorded	20	21	19	12	8
Number of plats recorded	15	14	12	10	5
Number of miscellaneous recorded	75	123	104	81	75
Building and Grounds					
Number of buildings	66	66	66	66	66
Judicial					
Clerk of Courts/Common Pleas Court					
Number of civil cases filed	373	475	803	526	453
Number of criminal cases filed	414	482	515	509	461
Juvenile Court					
Number of unruly cases filed	78	77	60	50	53
Number of delinquent cases filed	442	297	315	363	280
Number of traffic cases filed	299	305	290	234	261
Number of neglected, dependent and abused children dispositions cases filed	59	72	70	63	76
Number of paternity/support cases filed	188	220	185	189	193
Number of other cases filed	86	131	96	84	100
Probate Court					
Number of civil cases filed	11	8	5	5	13
Municipal Court					
Number of civil cases filed	999	1,279	1,311	1,332	1,310
Number of criminal cases filed	3,443	3,962	2,934	2,883	3,211
Number of traffic cases filed	6,293	6,003	5,719	6,205	7,140
Law Library					
Number of volumes in collection	10,000	10,000	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 Five Years

	2005	2006	2007	2008	2009
Public Safety					
Coroner					
Number of cases investigated	93	80	72	82	72
Number of autopsies performed	20	23	26	23	39
Number of toxicology without autopsy	N/A	6	6	0	-
Number of toxicology collected for Ohio State Highway Patrol	N/A	5	1	8	3
Sheriff					
Number of incidents reported	6,973	6,992	6,444	6,726	7,693
Number of papers served	4,000	4,061	4,273	4,729	5,201
Number of transport hours	6,240	6,240	6,240	6,240	6,240
Number of court security hours	6,240	6,240	6,240	6,240	6,240
911 Emergency Communications					
Number of calls received	11,000	11,000	11,000	11,040	27,212
Public Works					
County Engineer					
Miles of roads resurfaced	61.85	57.34	61.00	24.27	5.60
Number of bridges replaced/improved	3	0	0	7	5
Number of culverts built/replaced/improved	137	140	137	140	111
Dog and Kennel					
Number of dog licenses issued	6,972	8,026	7,927	9,088	10,231
Number of kennel licenses issued	812	838	1,063	1,508	411
Sewer Districts					
Average monthly sewage treated	64,465	10,931,919	11,106,000	12,488,000	6,741,000
Number of tap-ins	1,278	1,580	1,592	1,444	1,464
Number of customers	1,567	1,580	1,592	1,444	1,464
Water Districts					
Average monthly water billed	\$36,121	\$52,558	\$40,788	\$55,157	61,678
Number of tap-ins	1,202	1,494	1,520	1,417	1,436
Number of customers	1,482	1,494	1,520	1,417	1,436
Human Services					
Veteran's Services					
Number of clients served	13,857	12,570	13,144	3,601	2,542
Amount of benefits paid to county residents	\$261,073	\$263,266	\$276,115	\$296,158	\$280,005
Job & Family Services					
Average yearly client count - food stamps	6,932	6,754	7,694	8,676	9,414
Average yearly client count - day care families	172	203	281	N/A	N/A
Average yearly client count - day care children	227	267	254	250	246
Average yearly client count - WIA	175	217	180	302	236
Average yearly client count - HEAP adults	200	289	662	N/A	N/A
Average yearly client count - HEAP children	238	350	740	N/A	N/A
Average yearly client count - job placement	91	122	669	986	878
Child Support Enforcement					
Average yearly active support orders	3,526	3,521	4,438	4,439	4,543
Percentage collected	62.30%	64.61%	64.61%	62.75%	62.65%
Children Services					
Average monthly client count - foster care (Includes residential, relative, therapeutic)	105	114	101	105	106
Average monthly client count - adoption	118	46	42	35	36
Average In-home (Voluntary, Protective Service Order, Posittract)	124	105	129	122	115
ACBDD (Beacon School)					
Number of students enrolled					
Early intervention program	35	42	57	95	98
Preschool	14	12	11	15	13
School Age	40	40	40	40	40
Number of employed at workshop	80	76	69	106	52
Conservation and Recreation					
Number of Parks	1	1	1	1	1
Miles of Bike path	12.5	12.5	12.5	12.5	12.5

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 Ten Years

Function and Activity	2000	2001	2002	2003
<i>General Government - Legislative and Executive</i>				
County Commissioners	\$5,045,903	\$5,305,019	\$5,152,213	\$5,134,699
Auditor	112,693	135,512	138,914	127,984
Treasurer	27,393	32,960	34,067	22,651
Prosecuting Attorney	71,638	89,664	80,928	67,698
Data Processing	163,597	192,167	209,303	127,632
Board of Election	152,770	142,654	146,981	68,644
Recorder	74,855	79,717	83,150	54,826
Microfilm	54,094	46,893	46,893	40,761
Building and Grounds	171,877	186,531	177,581	179,532
Total Legislative & Executive	5,874,820	6,211,117	6,070,030	5,824,427
<i>General Government - Judicial</i>				
Court of Appeals	15,981	15,981	16,725	14,360
Common Pleas Court	88,858	62,801	86,533	62,782
Law Library	13,652	13,652	13,652	
Juvenile Court	135,079	132,297	133,415	91,601
Probate Court	45,251	53,085	52,588	36,808
Clerk of Courts	92,948	85,484	97,898	84,328
Total Judicial	391,769	363,300	400,811	289,879
<i>Public Safety</i>				
Coroner	2,621	2,621	2,621	4,021
Sheriff	1,973,928	1,990,538	2,027,980	1,760,175
Emergency Management	24,383	57,874	60,015	97,639
911 Emergency Communications	932,676	1,023,249	838,740	821,671
Total Public Safety	2,933,608	3,074,282	2,929,356	2,683,506
<i>Public Works</i>				
County Engineer	2,947,756	3,169,175	3,268,071	3,014,130
GIS				
County Planner	2,783	6,249	6,249	7,519
Infrastructure				64,504,018
Total Public Works	2,950,539	3,175,424	3,274,320	67,525,667
<i>Health</i>				
Dog and Kennel	727,055	736,930	742,650	720,507
Ambulance Service	1,823,743	1,823,743	1,683,038	1,768,161
Solid Waste	475,531	478,356	453,956	806,891
Health Department	104,917	104,917	104,917	100,921
Total Health	3,131,246	3,143,946	2,984,561	3,396,480
<i>Human Services</i>				
County Home	1,340,924	1,340,924	1,289,629	
County Home Farm	36,471	36,471	32,737	29,737
Veteran's Services	11,650	12,435	18,667	14,230
Job & Family Services	1,561,330	1,853,593	1,844,494	3,043,042
Child Support Enforcement	74,722	67,892	67,892	53,832
Childrens Services	1,046,627	1,173,823	1,273,004	1,142,900
ACBDD (Beacon School)	4,737,952	4,743,761	5,368,935	5,449,914
TASC	47,290	70,428	76,720	
Total Human Services	8,856,966	9,299,327	9,972,078	9,733,655
<i>Conservation and Recreation</i>				
Athens County Bikeway	358,418	358,418	393,142	361,268
Ferndale Park	56,339	70,839	73,777	73,777
Total Conservation & Recreation	414,757	429,257	466,919	435,045
Total Governmental Funds Capital Assets	\$24,553,705	\$25,696,653	\$26,098,075	\$89,888,659

Source: Athens County Auditor

2004	2005	2006	2007	2008	2009
\$6,038,323	\$6,032,683	\$6,022,677	\$6,136,414	\$6,140,934	\$6,140,934
134,827	112,852	30,057	59,687	59,587	59,587
28,502	24,588				
59,957	61,013	12,432	6,793	6,793	6,793
129,031	130,455	119,973	140,765	140,865	140,865
130,024	775,835	790,080	797,800	754,444	777,383
54,826	54,826	27,932	19,842	19,842	19,842
40,761	40,761	14,084	19,265	19,265	19,265
193,782	190,032	170,827	195,807	228,470	238,295
6,810,033	7,423,045	7,188,062	7,376,373	7,370,200	7,402,964
13,576	14,404				
69,714	58,516	10,691	17,712	29,960	29,960
147,808	123,308	61,212	58,327	58,115	58,115
40,012	39,874	11,357	11,357	12,655	12,655
108,269	106,781	24,977	40,877	40,877	63,005
379,379	342,883	108,237	128,273	141,607	163,735
5,594	5,594				
1,808,818	2,036,338	1,813,944	1,966,128	1,916,142	1,956,825
150,712	298,360	323,411	329,580	329,580	329,580
931,891	1,114,486	911,490	987,748	944,109	930,314
2,897,015	3,454,778	3,048,845	3,283,456	3,189,831	3,216,719
3,494,755	3,270,699	3,518,236	5,229,354	6,090,044	6,264,676
6,495	6,495	6,495	6,495	6,495	6,495
9,202	8,029				
66,913,003	69,717,026	69,365,585	70,955,949	71,929,429	73,725,520
70,423,455	73,002,249	72,890,316	76,191,798	78,025,968	79,996,691
714,882	714,882	699,513	719,305	719,305	740,689
1,768,161	1,648,171	1,782,338	1,824,137	1,926,147	1,820,259
962,444	1,010,660	1,088,434	1,170,208	1,380,157	1,378,157
100,921	100,921	87,529	100,509	100,509	100,509
3,546,408	3,474,634	3,657,814	3,814,159	4,126,118	4,039,614
29,737	29,737	28,711	28,711	28,711	28,711
14,230	14,230	5,135	5,135	5,135	5,135
3,052,184	3,283,446	2,936,937	2,970,831	2,995,362	2,995,362
53,832	53,832	25,724	25,724	25,724	25,724
1,211,416	1,177,778	988,984	988,984	1,048,674	1,072,471
5,507,337	5,722,915	5,726,260	6,297,280	6,501,695	6,595,679
9,868,736	10,281,938	9,711,751	10,316,665	10,605,301	10,723,082
361,268	361,268	378,128	378,128	416,128	416,128
76,896	76,896	61,126	61,126	61,126	61,126
438,164	438,164	439,254	439,254	477,254	477,254
\$94,363,190	\$98,417,691	\$97,044,279	\$101,549,978	\$103,936,279	\$106,020,059

Table 19
Athens County, Ohio
Assessed Valuation of Exempt Real Property
January 1, 2008

	United States of America	State of Ohio	Counties	Townships	Municipalities	Board of Education
<u>MUNICIPALITIES</u>						
Athens City	\$317,180	\$14,375,880	\$4,457,340	\$120,610	\$9,058,250	\$7,329,140
Nelsonville City	425,080	49,490	4,233,340	5,540	1,580,680	8,441,940
Albany Corporation	0	34,970	9,560	15,660	98,040	0
Amesville Corporation	0	0	13,450	1,830	112,270	1,013,770
Buchtel Corporation	29,800	0	40	0	144,300	46,370
Chauncey Corporation	39,920	0	0	0	255,660	721,970
Coolville Corporation	0	18,350	32,910	52,900	78,670	845,770
Glouster Corpoation	220	100	41,830	64,340	266,340	1,581,490
Jacksonville Corporation	8,800	0	0	2,380	115,210	0
Trimble Corporation	0	10	0	4,490	71,820	0
	<u>\$821,000</u>	<u>\$14,478,800</u>	<u>\$8,788,470</u>	<u>\$267,750</u>	<u>\$11,781,240</u>	<u>\$19,980,450</u>
<u>TOWNSHIPS</u>						
Athens Township	\$50	\$159,270	\$1,206,720	\$59,560	\$1,056,530	\$5,120,850
Alexander Township	0	596,050	8,350	24,140	0	1,171,850
Ames Township	0	20,900	420	14,700	31,700	0
Bern Township	0	126,270	0	39,000	0	2,770
Canaan Township	110,230	1,461,860	357,090	64,850	44,400	0
Carthage Township	0	516,010	6,740	92,560	0	0
Dover Township	2,738,030	12,040	679,800	27,240	38,310	9,410
Lee Township	0	17,030	48,650	130,570	35,170	27,200
Lodi Township	0	130,250	4,640	239,390	0	0
Rome Township	52,340	113,990	3,900	56,830	0	2,726,070
Troy Township	18,370	305,560	28,490	8,910	620	0
Trimble Township	1,342,690	1,077,080	7,770	982,280	60,060	1,962,040
Waterloo Township	27,090	1,721,440	42,210	96,030	0	0
York Township	2,144,550	588,990	27,580	91,250	-	1,460,010
	<u>\$6,433,350</u>	<u>\$6,846,740</u>	<u>\$2,422,360</u>	<u>\$1,927,310</u>	<u>\$1,266,790</u>	<u>\$12,480,200</u>
Total Athens County	<u>\$7,254,350</u>	<u>\$21,325,540</u>	<u>\$11,210,830</u>	<u>\$2,195,060</u>	<u>\$13,048,030</u>	<u>\$32,460,650</u>
<u>SCHOOL DISTRICTS</u>						
Athens CSD	\$3,095,180	\$14,945,710	\$6,343,860	\$249,120	\$10,400,720	\$13,181,370
Alexander LSD	27,090	2,499,740	113,410	494,710	133,210	1,199,050
Federal Hocking LSD	180,940	2,164,420	443,000	299,900	275,690	4,588,380
Trimble LSD	1,279,630	1,077,190	49,600	1,053,490	513,140	3,519,750
Nelsonville-York CSD	2,671,510	638,480	4,260,960	96,790	1,725,270	9,972,100
Warren LSD	0	0	0	1,050	0	0
	<u>\$7,254,350</u>	<u>\$21,325,540</u>	<u>\$11,210,830</u>	<u>\$2,195,060</u>	<u>\$13,048,030</u>	<u>\$32,460,650</u>
<u>Joint Vocational Schools</u>						
Tri-County J.V.S.	\$7,254,350	\$21,325,540	\$11,210,830	\$2,194,010	\$13,048,030	\$32,460,650
Washington County J.V.S.	0	0	0	1,050	0	0
	<u>\$7,254,350</u>	<u>\$21,325,540</u>	<u>\$11,210,830</u>	<u>\$2,195,060</u>	<u>\$13,048,030</u>	<u>\$32,460,650</u>

Real property values for collection year 2009 are based on January 1, 2008 values.

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
\$470,590	\$205,960,260	\$10,192,770	\$5,872,290	\$491,890	\$13,183,900	\$928,530	\$272,758,630
154,370	11,106,580	1,683,250	1,119,360	25,380	0	33,370	28,858,380
0	42,490	152,670	926,150	0	0	23,960	1,303,500
0	0	0	41,850	0	0	0	1,183,170
0	0	0	139,420	0	0	2,710	362,640
0	0	15,170	242,170	7,670	0	137,200	1,419,760
0	0	156,230	286,280	1,670	0	0	1,472,780
0	0	586,560	259,980	0	0	0	2,800,860
0	0	0	58,970	0	0	32,070	217,430
20	0	15,470	24,690	17,320	0	0	133,820
<u>\$624,980</u>	<u>\$217,109,330</u>	<u>\$12,802,120</u>	<u>\$8,971,160</u>	<u>\$543,930</u>	<u>\$13,183,900</u>	<u>\$1,157,840</u>	<u>\$310,510,970</u>
\$29,060	\$3,126,390	\$171,940	\$1,692,440	\$11,810	\$0	\$840,260	\$13,474,880
0	34,340	291,460	712,000	196,080	0	491,490	3,525,760
130	0	0	92,090	9,020	0	0	168,960
0	0	0	62,810	1,810	0	0	232,660
59,650	0	0	90,320	45,000	0	2,780	2,236,180
0	0	11,700	215,440	21,190	0	577,390	1,441,030
350,230	0	151,390	154,570	119,370	115,490	175,440	4,571,320
19,980	3,233,090	221,290	107,200	0	0	1,300	3,841,480
0	0	0	81,840	13,440	0	89,260	558,820
0	0	41,990	83,070	29,790	0	14,690	3,122,670
53,120	0	0	454,240	36,960	0	41,950	948,220
0	0	0	109,640	12,680	0	10,770	5,565,010
0	0	19,700	151,130	15,500	0	16,620	2,089,720
73,110	2,626,450	0	348,410	102,090	0	189,470	7,651,910
<u>\$585,280</u>	<u>\$9,020,270</u>	<u>\$909,470</u>	<u>\$4,355,200</u>	<u>\$614,740</u>	<u>\$115,490</u>	<u>\$2,451,420</u>	<u>\$49,428,620</u>
<u>\$1,210,260</u>	<u>\$226,129,600</u>	<u>\$13,711,590</u>	<u>\$13,326,360</u>	<u>\$1,158,670</u>	<u>\$13,299,390</u>	<u>\$3,609,260</u>	<u>\$359,939,590</u>
\$893,800	\$209,086,650	\$10,531,270	\$7,940,870	\$653,950	\$13,299,390	\$1,193,590	\$291,815,480
19,980	3,309,920	685,120	1,998,920	232,370	0	779,080	11,492,600
68,980	0	209,920	1,251,200	114,880	0	1,364,070	10,961,380
20	0	602,030	455,830	30,000	0	46,970	8,627,650
227,480	13,733,030	1,683,250	1,635,740	127,470	0	225,550	36,997,630
0	0	0	43,800	0	0	0	44,850
<u>\$1,210,260</u>	<u>\$226,129,600</u>	<u>\$13,711,590</u>	<u>\$13,326,360</u>	<u>\$1,158,670</u>	<u>\$13,299,390</u>	<u>\$3,609,260</u>	<u>\$359,939,590</u>
\$1,210,260	\$226,129,600	\$13,711,590	\$13,282,560	\$1,158,670	\$13,299,390	\$3,609,260	\$359,894,740
0	0	0	43,800	0	0	0	44,850
<u>\$1,210,260</u>	<u>\$226,129,600</u>	<u>\$13,711,590</u>	<u>\$13,326,360</u>	<u>\$1,158,670</u>	<u>\$13,299,390</u>	<u>\$3,609,260</u>	<u>\$359,939,590</u>

Table 20
Athens County, Ohio
Athens County Taxes Collected
(Collection Year 2009)

<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	\$2,038,964	\$9,166	\$37,983	\$0	\$2,086,113
Children Services	3,442,539	19,926	62,307		3,524,772
ACBDD (Beacon School)	4,339,405	25,705	78,116		4,443,226
Ambulance Service	1,544,018	9,963	27,164		1,581,145
TB Levy	150,860	1,196	2,522		154,578
Senior Citizens	471,631	2,989	8,336		482,956
Total County Offices and Agencies	11,987,417	68,945	216,428	0	12,272,790
Health Department	654,321	3,985	11,805		670,111
317 Board	1,489,793	7,970	27,391		1,525,154
(1) Total Outside Agencies	2,144,114	11,955	39,196	0	2,195,265
Athens CSD	15,825,328	153,469	129,581		16,108,378
Nelsonville-York CSD	2,193,236	6,743	59,581		2,259,560
Alexander LSD	4,166,640	14,865	119,989		4,301,494
Federal Hocking LSD	3,192,671	22,983	94,655		3,310,309
Trimble LSD	864,965	4,100	26,808		895,873
Warren LSD	43,206	105	1,474		44,785
Tri-County JVS	1,006,210	13,141	32,916		1,052,267
Washington Co. JVS	2,633	5	99		2,737
Total Schools	27,294,889	215,411	465,103	0	27,975,403
Athens City	759,701	4,169	103	232,335	996,308
Nelsonville City	355,910	470	3,980		360,360
Albany Village	74,954	273	1,253	310,680	387,160
Amesville Village	23,201	80	585		23,866
Buchtel Village	34,440	614	4,076		39,130
Chauncey Village	49,223	96	1,840		51,159
Coolville Village	35,839	205	1,014		37,058
Glouster Village	147,795	930	1,928		150,653
Jacksonville Village	63,980	133	1,804		65,917
Trimble Village	37,390	125	1,242	161	38,918
Total Municipalities	1,582,433	7,095	17,825	543,176	2,150,529
Alexander Township	254,999	420	8,770		264,189
Ames Township	183,006	421	4,053	26,348	213,828
Athens Township	878,858	16,916	22,221	411,465	1,329,460
Bern Township	84,353	258	1,303		85,914
Canaan Township	291,441	4,035	3,296		298,772
Carthage Township	162,910	1,052	7,887	10,596	182,445
Dover Township	268,288	787	10,316		279,391
Lee Township	161,007	705	3,790	33,327	198,829
Lodi Township	189,799	868	4,135		194,802
Rome Township	232,322	3,189	7,744	11,232	254,487
Trimble Township	163,843	533	4,570		168,946
Troy Township	169,422	1,458	8,497		179,377
Waterloo Township	214,629	673	13,254		228,556
York Township	317,835	1,338	10,185		329,358
Total Townships	3,572,712	32,653	110,021	492,968	4,208,354
County Wide Total	<u>\$46,581,565</u>	<u>\$336,059</u>	<u>\$848,573</u>	<u>\$1,036,144</u>	<u>\$48,802,341</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 2009)

Entity	State Payments					Total
	Gasoline	Motor Vehicle License	Local Government	Public Utility Personal Property Reimbursement	General Personal Property Reimbursement	
General Fund		\$12,206	\$1,023,973	\$25,549	\$86,648	\$1,148,376
Co. Engineer	\$2,331,703	1,869,745				4,201,448
Children Services				39,841	131,854	171,695
ACBDD (Beacon School)				68,309	242,991	311,300
Ambulance Service				26,131	94,183	120,314
TB Levy				3,050	11,303	14,353
Senior Citizens				5,644	28,254	33,898
Total County Offices and Agencies	2,331,703	1,881,951	1,023,973	168,524	595,233	6,001,384
Health Department				10,556	32,292	42,848
317 Board				40,540	142,834	183,374
(1) Total Outside Agencies				51,096	175,126	226,222
Athens City		65,858	590,504	7,225	49,931	713,518
Nelsonville City		21,907	115,623	7,992	28,203	173,725
Albany Village		8,714	17,819	1,770	3,564	31,867
Amesville Village		1,580	4,018	620	229	6,447
Buchtel Village		3,471	10,041	981	369	14,862
Chauncey Village		6,301	18,630	1,015	1,206	27,152
Coolville Village		3,154	10,983	591	1,521	16,249
Glouster Village		13,155	34,635	2,161	9,256	59,207
Jacksonville Village		3,948	9,083	1,245	1,785	16,061
Trimble Village		6,113	7,842	3,161	2,359	19,475
Total Municipalities	0	134,201	819,178	26,761	98,423	1,078,563
Alexander Township	86,632	22,110	15,650	1,857	6,424	132,673
Ames Township	86,632	13,829	9,154	1,114	2,186	112,915
Athens Township	99,276	41,093	33,728	14,216	39,471	227,784
Bern Township	86,632	12,783	7,643	336	1,433	108,827
Canaan Township	86,632	19,437	12,384	7,278	27,967	153,698
Carthage Township	86,632	21,575	13,817	825	3,057	125,906
Dover Township	86,632	24,611	18,440	3,456	8,869	142,008
Lee Township	86,632	16,693	11,221	1,538	4,569	120,653
Lodi Township	86,632	20,209	12,804	1,035	3,185	123,865
Rome Township	86,632	23,245	14,446	1,968	9,520	135,811
Trimble Township	86,632	16,451	12,026	1,922	13,757	130,788
Troy Township	86,632	22,154	14,719	2,475	4,772	130,752
Waterloo Township	86,632	20,266	15,917	2,077	2,121	127,013
York Township	86,632	18,346	12,847	15,369	19,264	152,458
Total Townships	1,225,492	292,802	204,796	55,466	146,595	1,925,151
County Wide Total	\$3,557,195	\$2,308,954	\$2,047,947	\$301,847	\$1,015,377	\$9,231,320

Special Assessments (2)	
Plains Water & Sewer	\$37,850
Buchtel Water & Sewer	255
Trimble Waste Water	82,733
Hocking Con. Dist	197,662
Le-Ax Water	6,251
Tuppers Plains	266
Margrets Creek	4,710
Total Special Districts	\$329,727
Athens City	\$441,555
Nelsonville City	667
Coolville Village	2,071
Glouster Village	9,853
Jacksonville Village	3,250
Trimble Village	1,139
Total Municipalities	\$458,535

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) Special Assessments are net of any fees.

Table 22
Athens County, Ohio
Detail Sales Tax Receipts
(Collection Year 2009)
(cash basis of accounting)

	General Fund		911 Emergency Communications		Total	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Sales Tax Payments	\$1,537,430	29.75%	\$384,321	29.78%	\$1,921,751	29.75%
Direct Pay Tax Return Payments	6,788	0.13%	1,697	0.13%	8,485	0.13%
Seller's Use Tax Return Payments	567,278	10.98%	141,781	10.98%	709,059	10.98%
Consumer's Use Tax Return Payments	112,428	2.18%	28,099	2.18%	140,527	2.18%
Motor Vehicle Tax Payments	601,849	11.64%	150,404	11.65%	752,253	11.65%
Non-Residential Motor Vehicle Tax Payments	1,029	0.02%	257	0.02%	1,286	0.02%
Watercraft and Outboard Motors	5,041	0.10%	1,260	0.10%	6,301	0.10%
Department of Liquor Control	27,498	0.53%	6,875	0.53%	34,373	0.53%
Sales Tax on Motor Vehicle Fuel Refunds	711	0.01%	178	0.01%	889	0.01%
Sales/Use Tax Voluntary Payments	4,062	0.08%	1,016	0.08%	5,078	0.08%
Statewide Master Numbers	2,249,759	43.52%	562,430	43.58%	2,812,189	43.54%
Sales/Use Assessment Payments	53,344	1.03%	12,022	0.93%	65,366	1.01%
Streamlined Sales Tax Payments	1,395	0.03%	349	0.03%	1,744	0.03%
Managed Audit Sales/Use Tax Payments	-	0.00%	-	0.00%	-	0.00%
County Tax Receipts	\$5,168,612	100.00%	1,290,689	100.00%	6,459,301	100.00%
Adjustments Made To Prior Allocations	-	-	-	-	-	-
Less Sales/Use Tax Refunds Approved	(12,136)		(2,823)		(14,959)	
Aggregate County Tax Receipts	5,156,476		1,287,866		6,444,342	
Less 1% Administrative Rotary Fund	(51,564)		(12,879)		(64,443)	
Less Sales/Use Tax Refunds Approved	-		-		-	
Destination Sourcing Adjustments	-		-		-	
County Tax Allocation	\$5,104,912		\$1,274,987		\$6,379,899	

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 29, 2010**