



Dave Yost • Auditor of State

ATHENS COUNTY

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Dave Yost • 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, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 28, 2011. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. 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* and accordingly this report does not extend to that component unit.

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 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 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*.

However, we noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 30, 2011.

We intend this report solely for the information and use of management, the audit committee, 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.



Robert R. Hinkle, CPA
Chief Deputy Auditor

July 30, 2011



Dave Yost • Auditor of State

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

Athens County
15 South Court Street
Athens, Ohio 45701

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 could directly and materially affect each of its major federal programs for the year ended December 31, 2010. The Summary of Auditor's Results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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 could directly and materially affect each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over 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.

However, we noted a matter involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated August 30, 2011.

Federal Awards Expenditures Schedule

We have also 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, 2010, and have issued our report thereon dated July 28, 2011, except for our opinion on the Federal Awards Expenditures Schedule, for which the date is August 26, 2011. ATCO, Inc. was audited by other auditors. 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 required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This Schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Robert R. Hinkle, CPA
Chief Deputy Auditor

August 30, 2011

ATHENS COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010**

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	05-PU-09	\$ 7,886
National School Lunch Program	10.555	LL-P4-09	11,456
Total Nutrition Cluster			<u>19,342</u>
Child Care Food Program	10.558	CC-MH-09	76,193
		CC-AF-09	92,036
Total Child Care Food Program			<u>168,229</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	571,301
ARRA - State Administrative Matching Grants for Supplemental Nutrition Assistance Program		G-1011-11-5008 / G-1011-11-5009	37,925
Total Supplemental Nutrition Assistance Program			<u>609,226</u>
Total United States Department of Agriculture			796,797
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	80,539
		B-F-08-005-1	85,367
		B-F-09-005-1	109,195
		B-F-09-1AE-1	96,524
		B-P-07-005-1	67,330
		B-P-07-1AE-1	182,669
		B-W-06-005-1	132,722
		B-W-06-1AE-1	357,279
		N/A	12,045
Total Community Development Block Grants - State's Program			<u>1,123,670</u>
Home Investment Partnerships Program	14.239	B-C-08-005-2	145,005
		B-C-08-1AE-2	60,405
Total Home Investment Partnerships Program			<u>205,410</u>
Total United States Department of Housing and Urban Development			1,329,080
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Direct From United States Department of Justice:</i>			
ARRA - Public Safety Partnership and Community Policing Grants	16.710	2009-CK-WX-0172	50,000
<i>Passed through the Ohio Attorney General's Office:</i>			
Crime Victim Assistance	16.575	2010-VA-GENE-135	63,036
		2011-VA-GENE-135	23,917
Total Crime Victim Assistance			<u>86,953</u>
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Violence Against Women Formula Grants	16.588	2007-WF-VA5-8417B	2,546
		2009-WF-VA5-8417	49,606
		2009-WF-VA2-8430	38,527
ARRA - Violence Against Women Formula Grants		2009-AR-VA5-1249	6,408
Total Violence Against Women Formula Grants			<u>97,087</u>
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.803	2009-RA-DO1-2197	25,366
Total United States Department of Justice			259,406

ATHENS COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010
(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			
<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	95,001
WIA Adult Administration			
ARRA - WIA Adult Program			75,486
WIA Adult Program Total			<u>170,487</u>
WIA Youth Activities	17.259	N/A	152,299
ARRA - WIA Youth Activities			65,496
WIA Youth Total			<u>217,795</u>
WIA Dislocated Workers	17.260	N/A	170,676
ARRA - WIA Dislocated Workers			111,873
WIA Dislocated Workers Total			<u>282,549</u>
WIA Dislocated Worker Formula Grants	17.278	N/A	<u>60,148</u>
Total Workforce Investment Act Cluster			<u>730,979</u>
Total United States Department of Labor			730,979
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>\$ 18,837</u>
Total United States Environmental Protection Agency			18,837
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education:</i>			
Special Education Cluster:			
ARRA Special Education - Grants to States	84.391	2010	6,505
ARRA Special Education - Preschool Grants	84.392	2010	2,188
Total Special Education Cluster			<u>8,693</u>
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	2010	<u>236,644</u>
Total United States Department of Education			245,337
UNITED STATES ELECTION ASSISTANCE COMMISSION			
<i>Passed through the Ohio Secretary of State:</i>			
Help America Vote Act Requirements Payments	90.401	2010	<u>988</u>
Total United States Election Assistance Commission			988
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-1011-11-5010	128,314
Temporary Assistance for Needy Families	93.558	G-1011-11-5009	3,262,694
ARRA - Emergency Contingency Fund for TANF State Program	93.714	G-1011-11-5009	471,311
Total Temporary Assistance for Needy Families			<u>3,734,005</u>
Child Support Enforcement	93.563	G-1011-11-5009	915,776
ARRA - Child Support Enforcement		G-1011-11-5009	221,749
Total Child Support Enforcement			<u>1,137,525</u>

ATHENS COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010
(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)			
<i>Passed through the Ohio Department of Job and Family Services (Continued):</i>			
Child Care Cluster:			
Child Care and Development Block Grant	93.575	G-1011-11-5009	11,992
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1011-11-5009	<u>149,377</u>
Total Child Care Cluster:			161,369
Child Welfare Services - State Grants	93.645	G-1011-11-5010	163,238
Foster Care - Title IV-E	93.658	G-1011-11-5010	1,223,399
ARRA - Foster Care - Title IV-E		G-1011-11-5010	<u>57,663</u>
Total Foster Care - Title IV-E			1,281,062
Adoption Assistance	93.659	G-1011-11-5010	777,343
Social Services Block Grant	93.667	G-1011-11-5009	376,025
Chafee Foster Care Independence Program	93.674	G-1011-11-5010	2,102
Medical Assistance Program	93.778	G-1011-11-5009	488,512
		G-1011-11-5010	<u>1,884</u>
Total Medical Assistance Program			490,396
<i>Passed through the Ohio Secretary of State</i>			
Voting Access for Individuals with Disabilities - Grants to States	93.617	2010	2,410
<i>Passed through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant	93.667	2010	30,778
Medical Assistance Program	93.778	N/A	93,387
ARRA - Medical Assistance Program		N/A	<u>48,823</u>
Total Medical Assistance Program			<u>142,210</u>
Total United States Department of Health and Human Services			8,426,777
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through the Ohio Emergency Management Agency:</i>			
Emergency Management Performance Grants	97.042	2009-EM-E9-0002	18,887
		2010-EM-E0-0002	<u>18,939</u>
Total Emergency Management Performance Grants			37,826
Homeland Security Grant Program	97.067	2008-GE-T8-0025	30,778
		2009-SS-T9-0089	<u>15,528</u>
Total Homeland Security Grant Program			<u>46,306</u>
Total United States Department of Homeland Security			<u>84,132</u>
Total Federal Awards Expenditures			<u>\$ 11,892,333</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, 2010**

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 2010 is as follows:

Beginning loans receivable balance as of January 1, 2010	\$513,795
Loans made	0
Loan principal repaid	38,937
Ending loans receivable balance as of December 31, 2010	<u>\$474,858</u>
Cash balance on hand in the revolving loan fund as of December 31, 2010	\$167,241
Administrative costs expended during 2010	12,045

The table above reports gross loans receivable.

NOTE C - SUBRECIPIENTS

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

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

NOTE D - 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.

NOTE E - MATCHING REQUIREMENTS

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

ATHENS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2010

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?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	Workforce Investment Act Cluster, CFDA #s 17.258, 17.259, 17.260, and 17.278 TANF Cluster, CFDA #s 93.558 and 93.714 Child Support Enforcement, CFDA # 93.563 Community Development Block Grants – State's Program, CFDA # 14.228 Social Services Block Grant, CFDA # 93.667
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$356,770 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

ATHENS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2010
(Continued)

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

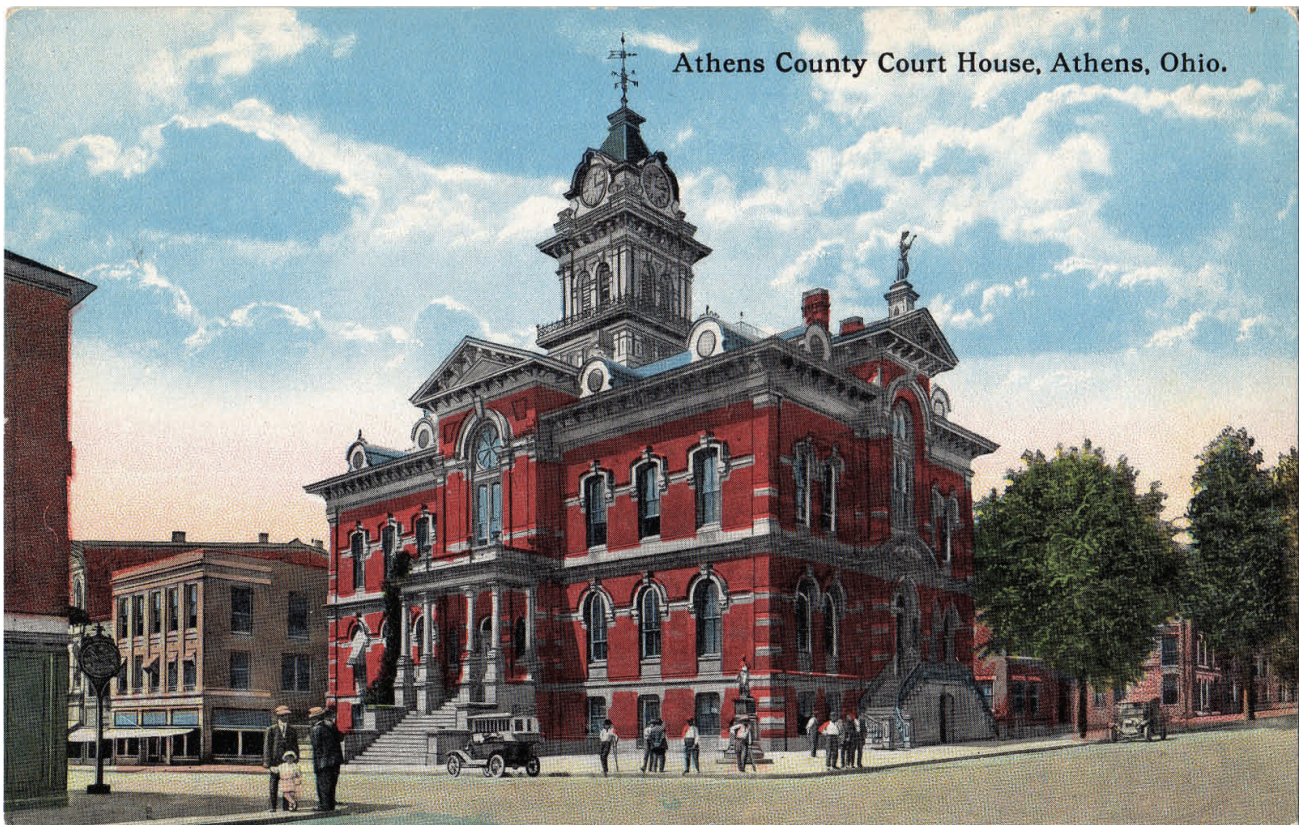
ATHENS COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .315 (b)
DECEMBER 31, 2010**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2009-001	2 CFR Part 225, Appendix A §(C)(1)(j) – Allowable Activities. Federal Questioned Cost of \$30,006 for not having adequate documentation that Kroger cards were for food assistance for the Social Services Block Grant.	Yes	

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ATHENS COUNTY OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2010

ATHENS COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2010



Jill A. Thompson
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 COMPREHENSIVE ANNUAL FINANCIAL REPORT
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Introductory Section



Photos: Jeremy Stump



Jill A. Thompson

Athens County Auditor

Honorable Larry Payne
Honorable Lenny Eliason
Honorable Mark Sullivan

July 28, 2011

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our twentieth Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2010. 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 64,757. The City of Athens is the County seat with an estimated population of 23,832.

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. A new Verizon store and a Leghorn's restaurant opened while The Market on State mall has added Goody's. Columbus Road in Athens continues to develop into a business center. In Nelsonville, Los Marichis Mexican restaurant opened.

Ohio University continues to play an important role in the economic development of Athens County. They continue to renovate their residence halls. 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 Tupper Plains-Chester Water District serve the rural areas of the County. The Trimble Township Waste Water Treatment facility serves Trimble Township and the villages of Glouster, Jacksonville and Trimble. The Albany Village Sewer System serves the village of Albany and its local area.

COUNTY GOVERNMENT INITIATIVES

In 2010 the County's Geographical Informational System (GIS) Management system completed the 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 are continuing to be 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. Four bridges were replaced or rehabilitated and several land slips were repaired in 2010. The second third of County Road 48 has been resurfaced through Ohio Public Works Commission Infrastructure Grants (Issue I) Program. Three 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. 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.

INTERNAL CONTROLS

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

In County government, internal controls are enhanced through the separation of powers. The Commissioners, the Auditor and the Treasurer share the management and administration of the County's financial resources, providing an inherent system of checks and balances. Each of the County's elected officials and agency directors is responsible for internal controls over the cash collection function within their

office. Some County offices and agencies hold money in bank accounts outside the County treasury. The individual offices and agencies are responsible for the transaction activity through and reconciliation of those accounts.

INDEPENDENT AUDIT

Athens County had an independent audit of all its funds by the Ohio Auditor of State for the year ended December 31, 2010. 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, 2009. 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 2010 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, 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, 2009

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.



A stylized handwritten signature in black ink.

President

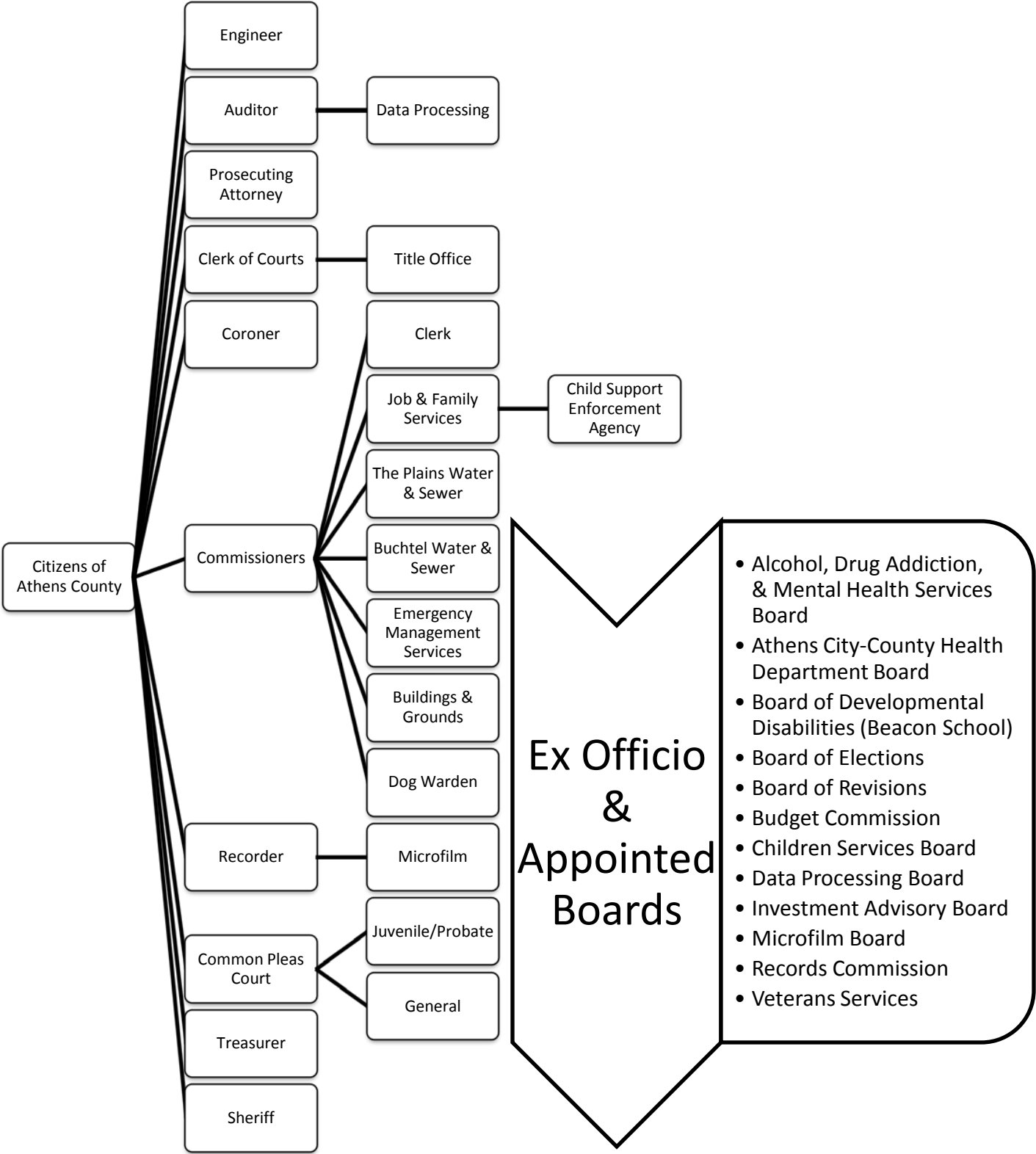
A stylized handwritten signature in black ink.

Executive Director

ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2010

<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



- ## Ex Officio & Appointed Boards

 - Alcohol, Drug Addiction, & Mental Health Services Board
 - Athens City-County Health Department Board
 - Board of Developmental Disabilities (Beacon School)
 - Board of Elections
 - Board of Revisions
 - Budget Commission
 - Children Services Board
 - Data Processing Board
 - Investment Advisory Board
 - Microfilm Board
 - Records Commission
 - Veterans Services

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Financial Section



Photos: Jim Downard

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Dave Yost • 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, 2010, 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 the ATCO, Inc., which represents fifteen percent of assets, twenty-four percent of net assets, and sixty-seven percent of revenues for the discretely presented component units of the County. 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 the ATCO, Inc., on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The financial statements of the ATCO, Inc. were not audited 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 our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Job and Family Services, Road (MVGT), Children Services, ACBDD (Beacon School), and Ambulance Service Funds 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 July 28, 2011, 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.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



Robert R. Hinkle, CPA
Chief Deputy Auditor

July 28, 2011

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(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, 2010. 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 2010 are as follows:

Total assets of the County exceeded its total liabilities at December 31, 2010 by \$85,776,364.

The County's total net assets decreased \$2,166,373 or 2.46% from 2009 to 2010.

Program revenues of governmental activities accounted for \$30,097,277 or 56.75% of total governmental activities revenue. General revenues accounted for \$22,936,354 or 43.25% of the total governmental activities revenue.

The County had \$55,151,995 in expenses related to governmental activities; \$30,097,187 of these expenses was offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and miscellaneous revenue of \$22,936,354 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,209,185 or 97.74% of total business-type activities revenue. General revenues accounted for \$27,945 or 2.26% of the total business-type activities revenue.

The County had \$1,285,049 in expenses related to business-type activities; \$1,209,185 of these expenses were offset by program specific charges for services. General revenues of \$27,945 were utilized to provide for these programs.

Among major funds, the General Fund had \$12,636,432 in revenues, \$12,057,672 in expenditures, and (\$985,202) in net transfers and other financing sources. The General Fund balance decreased by \$406,442 from \$2,670,095 to \$2,263,653.

In 2010, the County's governmental activities related outstanding bonds decreased by \$310,000 or 31.79% to \$665,000. The County's governmental activities related outstanding long-term notes decreased by \$35,000 or 4.45% to \$752,000. The County's governmental activities related outstanding loans had a decrease of \$83,243 or 13.64% to \$527,255. Total governmental activities related debt outstanding decreased in 2010 by \$428,243 to \$1,944,255.

In 2010, the County's business-type related outstanding bonds had a net decrease of \$9,600 or 1.39% to \$680,800, while the County's business-type activities related outstanding loans had a net decrease of \$26,141 or 4.67% to \$533,932. Total business-type activities related debt outstanding decreased in 2010 by \$35,741 to \$1,214,732.

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.

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-

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

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 2010?" 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 (MVGT) 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.

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

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

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

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

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

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

Proprietary Funds - The County maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for sewer and water operations. 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, 2010
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2010 compared to 2009:

Table 1
Net Assets

	Governmental		Business-Type		Total	
	Activities		Activities			
	2010	Restated 2009	2010	Restated 2009	2010	Restated 2009
<i>Assets:</i>						
Current & Other Assets	\$38,138,124	\$37,526,011	\$2,115,254	\$2,044,995	\$40,253,378	\$39,571,006
Capital Assets, Net	<u>61,160,184</u>	<u>62,999,732</u>	<u>5,011,866</u>	<u>5,144,599</u>	<u>66,172,050</u>	<u>68,144,331</u>
Total Assets	<u>99,298,308</u>	<u>100,525,743</u>	<u>7,127,120</u>	<u>7,189,594</u>	<u>106,425,428</u>	<u>107,715,337</u>
<i>Liabilities:</i>						
Current & Other Liabilities	12,845,009	11,619,289	108,682	86,755	12,953,691	11,706,044
Long Term Liabilities	<u>6,442,338</u>	<u>6,777,039</u>	<u>1,253,035</u>	<u>1,289,517</u>	<u>7,695,373</u>	<u>8,066,556</u>
Total Liabilities	<u>19,287,347</u>	<u>18,396,328</u>	<u>1,361,717</u>	<u>1,376,272</u>	<u>20,649,064</u>	<u>19,772,600</u>
<i>Net Assets:</i>						
Invested in Capital Assets, Net of Related Debt	59,659,933	61,155,336	3,797,134	3,894,126	63,457,067	65,049,462
Restricted	20,441,239	21,088,112	0	0	20,441,239	21,088,112
Unrestricted	<u>(90,211)</u>	<u>(114,033)</u>	<u>1,968,269</u>	<u>1,919,196</u>	<u>1,878,058</u>	<u>1,805,163</u>
Total Net Assets	<u>\$80,010,961</u>	<u>\$82,129,415</u>	<u>\$5,765,403</u>	<u>\$5,813,322</u>	<u>\$85,776,364</u>	<u>\$87,942,737</u>

Current assets increased due primarily to an increase in property tax receivable.

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

Current liabilities increased due primarily to increases in accounts payable, intergovernmental payable and unearned revenue.

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 \$85,776,364. By far, the largest portion of the County's net assets (73.98%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net assets represents resources that are subject to restrictions on how they can be used. These resources accounted for \$20,441,239 or 23.83% of total net assets. The remaining balance of \$1,878,058 or 2.19% which is unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors. Total net assets decreased in 2010 by \$2,166,373. As of December 31, 2010, the County is able to report a positive balance of \$80,010,961 for governmental type activities. For business-type activities, a positive net asset balance of \$5,765,403 is reported.

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

Table 2 shows the changes in net assets for the year 2010 compared to 2009.

Table 2
Changes in Net Assets

	Governmental Activities	Business-Type Activities	Total	Governmental Activities Restated 2009	Business-Type Activities Restated 2009	Total Restated 2009
	2010	2010	2010	2009	2009	2009
<i>Revenues:</i>						
<i>Program Revenues</i>						
Charges for Services	\$5,283,965	\$1,209,185	\$6,493,150	\$4,966,110	\$1,168,392	\$6,134,502
Operating Grants and Contributions	24,220,318	0	24,220,318	25,814,545	0	25,814,545
Capital Grants and Contributions	592,904	0	592,904	769,576	0	769,576
Total Program Revenue	30,097,187	1,209,185	31,306,372	31,550,231	1,168,392	32,718,623
<i>General Revenues</i>						
Property Taxes	11,839,334	0	11,839,334	11,313,479	0	11,313,479
Sales Tax	6,735,970	0	6,735,970	6,413,526	0	6,413,526
Grants and Entitlements	1,930,095	0	1,930,095	1,785,484	0	1,785,484
Investment Earnings	802,564	50	802,614	720,993	74	721,067
Miscellaneous	1,628,391	27,895	1,656,286	1,527,849	21,592	1,549,441
Total General Revenues	22,936,354	27,945	22,964,299	21,761,331	21,666	21,782,997
Total Revenues	53,033,541	1,237,130	54,270,671	53,311,562	1,190,058	54,501,620
<i>Program Expenses:</i>						
<i>General Government</i>						
Legislative and Executive	6,368,416	0	6,368,416	6,166,888	0	6,166,888
Judicial	2,593,333	0	2,593,333	2,478,807	0	2,478,807
Public Safety	5,624,263	0	5,624,263	5,378,826	0	5,378,212
Public Works	7,617,197	0	7,617,197	6,228,570	0	6,228,570
Health	2,978,477	0	2,978,477	2,770,554	0	2,770,554
Human Services	29,672,911	0	29,672,911	29,314,336	0	29,314,336
Conservation and Recreation	15,349	0	15,349	16,769	0	16,769
Economic Development and Assistance	180,400	0	180,400	120,179	0	120,179
Interest and Fiscal Charges	101,649	0	101,649	121,227	0	121,227
Plains Sewer	0	332,627	332,627	0	342,729	342,729
Plains Water	0	589,474	589,474	0	593,588	593,588
Buchtel Sewer	0	184,257	184,257	0	183,122	183,122
Buchtel Water	0	136,920	136,920	0	119,648	119,648
Sheriff Academy Training	0	41,771	41,771	0	0	0
Total Expenses	55,151,995	1,285,049	56,437,044	52,596,156	1,239,087	53,835,243
Change in Net Assets	(2,118,454)	(47,919)	(2,166,373)	715,406	(49,029)	666,377
Net Assets January 1	82,129,415	5,813,322	87,942,737	81,414,009	5,862,351	87,276,360
Net Assets December 31	\$80,010,961	\$5,765,403	\$85,776,364	\$82,129,415	\$5,813,322	\$87,942,737

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 89.36% of the total governmental activities. Human Services, which accounts for 53.80% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by Job and Family Services, Board of Developmental Disabilities, Child Support Enforcement Agency and Children Services. Public Works, which accounts for 13.81% 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,

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

which was 11.55% 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 10.20% 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 decreased \$2,118,454 or 2.58%. This is a significant decrease from last year when net assets increased \$715,406 or 0.88%. Total revenues decreased \$278,021 or 0.52% from last year and expenses increased \$2,555,839 or 4.86% from last year.

The major factors in the change in revenues are a significant decrease in capital grants and contributions of \$176,672 or 22.96%, an increase of \$100,542 or 6.58% in miscellaneous revenue, a \$317,855 or 6.40% increase in charges for services and a \$81,571 or 11.31% increase in investment earnings.

Expenses increased by \$2,555,839 or 4.86%. Increases of \$246,051 or 4.57% in Public Safety, primarily due to an increase in the 911 Emergency Communications, an increase of \$1,388,627 or 22.29% in Public Works due to increases in the Road (MVG) and CDBG, and an increase of \$201,528 or 3.27% in Legislative and Executive, which was due primarily to an increase in the General Fund insurance costs.

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 2010	Net Cost of Services 2010
General Government		
Legislative and Executive	\$6,368,416	\$4,009,717
Judicial	2,593,333	1,504,625
Public Safety	5,624,263	4,783,989
Public Works	7,617,197	1,425,964
Health	2,978,477	2,420,545
Human Services	29,672,911	10,612,570
Conservation and Recreation	15,349	15,349
Economic Development	180,400	180,400
Interest and Fiscal Charges	101,649	101,649
Total Expenses	<u>\$55,151,995</u>	<u>\$25,054,808</u>

It should be noted that 54.57% of the costs of services for governmental activities are derived from program revenues including charges for services, operating grants, capital grants and other contributions. The \$10,612,570 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Board of Developmental Disabilities and Children Services. For 2010, the net cost of providing these Human Services was only 35.77% of total cost.

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For Legislative and Executive, the \$4,009,717 in net cost of services indicates primarily the General Fund support provided for the operation of the general administration of the county government.

Business-Type Activities

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

Governmental Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$20,848,647 (96.77% is unreserved), a decrease of \$1,212,367 or 5.50% from last year. Decreases in the General, Job and Family Services, ACBDD (Beacon School) and Ambulance Funds more than offset increases in the Road (MGVT) and Children Services Funds leading to this decrease.

The General Fund is the primary operating fund of the County. At the end of 2010, the total fund balance in the General Fund was \$2,263,653 of which \$2,123,635 was unreserved. During the year, revenues exceeded expenditures by \$578,760. Planned transfers to various other funds mainly for debt payments and capital projects reduced the change in fund balance to a decrease of \$406,442. This decrease was due to expenditures increasing more than revenues in 2010.

For the other major funds of the County's governmental funds, the Job and Family Services Fund balance decreased by \$355,757 or 30.38% due to a significant decrease of revenue in 2010. The Road (MGVT) Fund balance increased by \$215,875 or 15.75% due to revenues continuing to exceed expenditures, while the ACBDD (Beacon School) Fund balance decreased by \$881,840 or 15.07%, due to decreased revenues and increased expenditures and the Ambulance Service Fund balance decreased by \$300,374 or 42.29% due to an increase in expenditures. Finally, the Children Services Fund balance increased by \$494,449 or 11.05% 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 \$5,765,403, of which \$1,968,269 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 \$2,769,817 with \$1,373,441 of that unrestricted and \$2,058,576 of which \$123,473 was unrestricted, respectively. During 2010, the Plains Sewer Fund net assets increased by \$854 or 0.03%, while the Buchtel Sewer Fund net assets decreased by \$17,826 or 0.86%.

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 \$11,431,523 representing a \$25,682 decrease from the original budgeted estimates of \$11,457,205. The final budget reflected a 0.22% decrease from the original budgeted amount. There was an 8.42% positive variance in actual revenues as compared to

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
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(Unaudited)

the final budget in the General Fund. This was due to the receipt of unanticipated sales tax, intergovernmental revenue, and charges for services. For the General Fund, the final budget basis expenditures were \$12,033,007 representing a decrease of \$24,664 or 0.20% from the original budget.

There was a 2.12% 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, 2010, amounts to \$63,457,067 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure. Note 15 (Capital Assets) provides more detailed information on capital asset activity during the 2010 fiscal year. In 2010, there were no additional construction projects.

During 2010, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to a total of \$75,329,228.

Long-term Debt - At December 31, 2010, the County had total bonded debt outstanding of \$665,000. The County's long-term bonded debt decreased by \$310,000 (31.79%), while its long-term loan debt had a net decrease of \$83,243 (13.64%) during 2010. The County's long-term notes decreased by \$35,000 (4.45%) during 2010.

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 2010 was 8.50%, which decreased from a rate of 8.90% the previous December. This was below both the national and state unemployment rate of 9.10% and 9.20%, respectively, for that same month.

Athens County is the home of Ohio University and Hocking College with a significant agricultural presence. The County's \$929.20 million tax base has grown at an average annual rate of 4.46% over the last five years. This growth is attributed to the significant new construction that has occurred over the last five years and the revaluation of property within the County to reflect current fair market values.

Revenue from the County's 1.25% sales tax, the largest revenue source for the County's General Fund and 911 Emergency Communication, has grown at an average annual rate of 3.02% over the past five years. As of May 2011, sales tax is up 2.24% over 2010.

Investment earnings in 2010 were up \$81,547 or 11.31% from 2009. Total investment earnings for all funds totaled \$802,614 in 2010, up from \$721,067 in 2009.

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, 2010

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Atco Inc.	Athens Co. Port Authority
Assets					
Cash and Cash Equivalents	\$20,128,820	\$1,524,162	\$21,652,982	\$214,593	\$298,508
Cash and Cash Equivalents in Segregated Accounts	68,200	91,601	159,801		
<i>Receivables:</i>					
Property Taxes	11,375,716		11,375,716		
Sales Taxes	1,104,989		1,104,989		
Accounts	31,299	88,001	119,300	49,780	
Special Assessments		394,326	394,326		
Accrued Interest	289,677		289,677		159
Loans	486,227		486,227		
Intergovernmental	4,354,393		4,354,393		
Internal Balance	557	(557)	0		
Due from Primary Government			0	18,995	
Materials and Supplies Inventory	62,321	10,128	72,449	137,649	
Prepaid Items	235,925	7,593	243,518	1,475	
Nondepreciable Capital Assets	1,389,139	29,741	1,418,880		520,727
Depreciable Capital Assets, Net	59,771,045	4,982,125	64,753,170	8,479	1,612,725
Total Assets	99,298,308	7,127,120	106,425,428	430,971	2,432,119
Liabilities					
Accounts Payable	451,351	21,548	472,899	7,925	
Contracts Payable	425,424	2,018	427,442		
Accrued Wages and Benefits	684,688	6,650	691,338	3,995	
Matured Compensated Absences Payable	9,885		9,885		
Intergovernmental Payable	970,616	57,286	1,027,902	8,195	
Accrued Interest Payable	2,387	21,015	23,402		3,270
Deposits Held and Due to Others	1,894		1,894	4,260	
Unearned Revenue	10,252,209		10,252,209	9,990	
Notes Payable	0		0		300,323
Matured Bonds Payable	17,000		17,000		
Matured Interest Payable	10,560	165	10,725		
Due to Component Unit	18,995		18,995		
<i>Long Term Liabilities:</i>					
Due Within One Year	1,999,605	54,811	2,054,416		142,184
Due In More Than One Year	4,442,733	1,198,224	5,640,957		738,731
Total Liabilities	19,287,347	1,361,717	20,649,064	34,365	1,184,508
Net Assets					
Invested in Capital Assets, Net of Related Debt	59,659,933	3,797,134	63,457,067	8,479	2,133,452
<i>Restricted for:</i>					
Job and Family Services	728,301		728,301		
Road and Bridge Services	2,812,526		2,812,526		
Children Services	5,142,081		5,142,081		
Mental Retardation Services	5,287,357		5,287,357		
Ambulance Service	633,101		633,101		
Capital Projects	383,892		383,892		
General Government:					
Legislative and Executive	953,708		953,708		
Judicial	307,619		307,619		
Public Safety	1,738,299		1,738,299		
Public Works	226,519		226,519		
Health	896,073		896,073		
Human Services	661,828		661,828		
Consevation and Recreation	990		990		
Economic Development and Assistance	668,945		668,945		261,147
Unrestricted	(90,211)	1,968,269	1,878,058	388,127	(1,146,988)
Total Net Assets	\$80,010,961	\$5,765,403	\$85,776,364	\$396,606	\$1,247,611

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Activities
For Fiscal Year Ended December 31, 2010

	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	\$6,368,416	\$2,355,292	\$3,407	\$0
Judicial	2,593,333	1,042,951	45,757	0
Public Safety	5,624,263	244,226	596,048	0
Public Works	7,617,197	51,156	5,547,173	592,904
Health	2,978,477	209,963	347,969	0
Human Services	29,672,911	1,380,377	17,679,964	0
Conservation and Recreation	15,349	0	0	0
Economic Development and Assistance	180,400	0	0	0
Interest and Fiscal Charges	101,649	0	0	0
<i>Total Governmental Activities</i>	<u>55,151,995</u>	<u>5,283,965</u>	<u>24,220,318</u>	<u>592,904</u>
Business-Type Activities:				
Plains Sewer	332,627	319,429	0	0
Plains Water	589,474	593,651	0	0
Buchtel Sewer	184,257	165,617	0	0
Buchtel Water	136,920	84,663	0	0
Sheriff Academy Training	41,771	45,825	0	0
<i>Total Business-Type Activities</i>	<u>1,285,049</u>	<u>1,209,185</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$56,437,044</u>	<u>\$6,493,150</u>	<u>\$24,220,318</u>	<u>\$592,904</u>
Component Units:				
ATCO, Inc.	\$1,005,117	\$466,497	\$421,397	\$0
Athens County Port Authority	342,257	232,000	0	199,677
<i>Total Component Units</i>	<u>\$1,347,374</u>	<u>\$698,497</u>	<u>\$421,397</u>	<u>\$199,677</u>

General Revenues

Property Taxes Levied for:

General Fund

Children Services

ACBDD

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
(\$4,009,717)	\$0	(\$4,009,717)	\$0	\$0
(1,504,625)	0	(1,504,625)	0	0
(4,783,989)	0	(4,783,989)	0	0
(1,425,964)	0	(1,425,964)	0	0
(2,420,545)	0	(2,420,545)	0	0
(10,612,570)	0	(10,612,570)	0	0
(15,349)	0	(15,349)	0	0
(180,400)	0	(180,400)	0	0
(101,649)	0	(101,649)	0	0
<u>(25,054,808)</u>	<u>0</u>	<u>(25,054,808)</u>	<u>0</u>	<u>0</u>
0	(13,198)	(13,198)	0	0
0	4,177	4,177	0	0
0	(18,640)	(18,640)	0	0
0	(52,257)	(52,257)	0	0
0	4,054	4,054	0	0
<u>0</u>	<u>(75,864)</u>	<u>(75,864)</u>	<u>0</u>	<u>0</u>
<u>(25,054,808)</u>	<u>(75,864)</u>	<u>(25,130,672)</u>	<u>0</u>	<u>0</u>
0	0	0	(117,223)	0
0	0	0	0	89,420
0	0	0	(117,223)	89,420
1,945,629	0	1,945,629	0	0
3,325,091	0	3,325,091	0	0
4,236,081	0	4,236,081	0	0
1,498,510	0	1,498,510	0	0
834,023	0	834,023	0	0
5,388,914	0	5,388,914	0	0
1,347,056	0	1,347,056	0	0
1,930,095	0	1,930,095	0	0
802,564	50	802,614	195	1,416
1,628,391	27,895	1,656,286	149,296	25,394
<u>22,936,354</u>	<u>27,945</u>	<u>22,964,299</u>	<u>149,491</u>	<u>26,810</u>
(2,118,454)	(47,919)	(2,166,373)	32,268	116,230
<u>82,129,415</u>	<u>5,813,322</u>	<u>87,942,737</u>	<u>364,338</u>	<u>1,131,381</u>
<u>\$80,010,961</u>	<u>\$5,765,403</u>	<u>\$85,776,364</u>	<u>\$396,606</u>	<u>\$1,247,611</u>

ATHENS COUNTY, OHIO
Balance Sheet
Governmental Funds
December 31, 2010

	General	Job & Family Services	Road (MVG T)	Children Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Assets:								
Cash and Cash Equivalents	\$1,252,732	\$995,455	\$1,053,262	\$5,112,280	\$5,269,786	\$418,424	\$5,516,817	\$19,618,756
Cash and Cash Equivalents in Segregated Accounts	36,035		101	564			31,500	68,200
Receivables:								
Property Taxes	1,819,747			3,094,214	4,305,679	1,395,577	760,499	11,375,716
Sales Tax	884,009						220,980	1,104,989
Accounts	3,670				27,629			31,299
Accrued Interest	289,677							289,677
Loans							486,227	486,227
Interfund Receivable	56,999	114,477		32,826	28,288		9,078	241,668
Intergovernmental Receivable	703,823	352,422	2,155,092	396,030	316,006	85,297	345,723	4,354,393
Materials and Supplies Inventory	31,992		30,329					62,321
Prepaid Items	136,489	70,834	1,776	2,208	4,439	1,633	18,546	235,925
Total Assets	\$5,215,173	\$1,533,188	\$3,240,560	\$8,638,122	\$9,951,827	\$1,900,931	\$7,389,370	\$37,869,171
Liabilities:								
Accounts Payable	\$74,025	\$91,244	\$88,358	\$64,676	\$52,187	\$6,092	\$74,769	\$451,351
Contracts Payable	122,202	90,738	6,080	117,245	31,392		40,620	408,277
Accrued Wages and Benefits	167,286	140,206	48,209	94,452	143,859	2,662	88,014	684,688
Matured Compensated Absences Payable		9,885						9,885
Interfund Payable		1,957	132	17,923		21	221,078	241,111
Intergovernmental Payable	281,708	139,384	35,745	85,645	155,620	1,333	271,181	970,616
Due to Component Unit					18,995			18,995
Deposits Held and Due to Others	1,894							1,894
Deferred Revenue	2,304,405	244,315	1,475,942	3,289,850	4,581,118	1,480,873	829,644	14,206,147
Matured Bonds Payable							17,000	17,000
Matured Interest Payable							10,560	10,560
Total Liabilities	2,951,520	717,729	1,654,466	3,669,791	4,983,171	1,490,981	1,552,866	17,020,524
Fund Balances:								
Reserved for Loans Receivable							423,258	423,258
Reserved for Encumbrances	3,529			1,749			9,488	14,766
Reserved for Prepays	136,489	70,834	1,776	2,208	4,439	1,633	18,546	235,925
<i>Unreserved/Undesignated, Reported in:</i>								
General Fund	2,123,635							2,123,635
Special Revenue Funds		744,625	1,584,318	4,964,374	4,964,217	408,317	4,994,044	17,659,895
Debt Service Funds							7,276	7,276
Capital Projects Funds							383,892	383,892
Total Fund Balances (Deficits)	2,263,653	815,459	1,586,094	4,968,331	4,968,656	409,950	5,836,504	20,848,647
Total Liabilities and Fund Balances	\$5,215,173	\$1,533,188	\$3,240,560	\$8,638,122	\$9,951,827	\$1,900,931	\$7,389,370	\$37,869,171

See accompanying notes to the basic financial statements.

**Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2010**

Total Governmental Fund Balances	\$20,848,647
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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.	61,160,184
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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	2,830,430	
Property Taxes	1,123,508	
		3,953,938

Total	3,953,938
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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.	492,917
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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	(1,944,255)	
Accrued Interest Payable	(2,387)	
Premium on Notes	(9,397)	
Capital Leases Payable	(83,251)	
Landfill Post-Closure Costs Payable	(2,508,154)	
Compensated Absences	(1,897,281)	
		(6,444,725)

Total	(6,444,725)
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<i>Net Assets of Governmental Activities</i>	\$80,010,961
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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, 2010

	General	Job & Family Services	Road (MVGT)	Childrens Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Revenues:								
Property Taxes	\$1,931,136	\$0	\$0	\$3,300,122	\$4,165,051	\$1,487,362	\$810,164	\$11,693,835
Sales Tax	5,388,914						1,347,056	6,735,970
Intergovernmental	1,878,895	8,905,136	4,269,025	3,108,902	2,719,793	298,991	5,362,870	26,543,612
Charges for Services	2,039,389		151	794,552	485,007		1,453,942	4,773,041
Licenses and Permits	3,411						149,478	152,889
Fines and Forfeitures	168,661		51,005				138,459	358,125
Interest	779,553		1,322				21,454	802,329
Other Revenues	446,473	40,296	83,547	162,604	85,497		383,933	1,202,350
Total Revenue	12,636,432	8,945,432	4,405,050	7,366,180	7,455,348	1,786,353	9,667,356	52,262,151
Expenditures:								
<i>Current:</i>								
<i>General Government:</i>								
Legislative and Executive	5,386,307						697,680	6,083,987
Judicial	2,079,042						502,489	2,581,531
Public Safety	3,524,634						2,103,004	5,627,638
Public Works	88,500		4,189,175				1,312,470	5,590,145
Health	427,290					2,086,727	384,050	2,898,067
Human Services	488,134	9,464,021		6,869,989	8,287,188		4,263,763	29,373,095
Conservation and Recreation	5,596							5,596
Economic Development and Assistance							180,400	180,400
Capital Outlay							636,443	636,443
<i>Debt Service:</i>								
Principal Retirement	54,320			1,550			433,349	489,219
Interest and Fiscal Charges	3,849			192			99,326	103,367
Total Expenditures	12,057,672	9,464,021	4,189,175	6,871,731	8,287,188	2,086,727	10,612,974	53,569,488
Excess of Revenues Over (Under) Expenditures	578,760	(518,589)	215,875	494,449	(831,840)	(300,374)	(945,618)	(1,307,337)
Other Financing Sources (Uses):								
Sale of Capital Assets		553						553
Proceeds of Capital Leases	94,417							94,417
Transfers - In		162,279					967,340	1,129,619
Transfers - Out	(1,079,619)				(50,000)			(1,129,619)
Total Other Sources (Uses)	(985,202)	162,832	0	0	(50,000)	0	967,340	94,970
Net Change in Fund Balances	(406,442)	(355,757)	215,875	494,449	(881,840)	(300,374)	21,722	(1,212,367)
Fund Balances (Deficits) at Beginning of Year As Restated	2,670,095	1,171,216	1,370,219	4,473,882	5,850,496	710,324	5,814,782	22,061,014
Fund Balances (Deficits) at End of Year	<u>\$2,263,653</u>	<u>\$815,459</u>	<u>\$1,586,094</u>	<u>\$4,968,331</u>	<u>\$4,968,656</u>	<u>\$409,950</u>	<u>\$5,836,504</u>	<u>\$20,848,647</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, 2010

Net Change in Fund Balances - Total Governmental Funds (\$1,212,367)

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	2,273,278	
Depreciation	<u>(4,017,096)</u>	
Total		(1,743,818)

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. (95,730)

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

Intergovernmental Revenue	199,614	
Property Taxes	<u>145,500</u>	
Total		345,114

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. 489,219

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 1,718

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. (130,915)

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. 70,188

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. (94,417)

Internal service funds are used by management to pay workmens compensation, self insurance and excess insurance costs. These fund are not included in the governmental funds. 252,554

Change in Net Assets of Governmental Activities (\$2,118,454)

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,850,719	\$1,850,719	\$1,931,136	\$80,417
Sales Tax	4,900,000	4,900,000	5,351,706	451,706
Intergovernmental	1,688,149	1,688,149	1,860,412	172,263
Charges for Services	1,750,700	1,725,018	2,071,784	346,766
Licenses and Permits	2,400	2,400	3,411	1,011
Fines and Forfeitures	124,000	124,000	168,995	44,995
Interest	601,000	601,000	557,080	(43,920)
Other	540,237	540,237	449,123	(91,114)
Total Revenue	11,457,205	11,431,523	12,393,647	962,124
Expenditures:				
<i>Current:</i>				
General Government:				
Legislative and Executive	5,812,070	5,393,015	5,252,888	140,127
Judicial	2,218,478	2,218,640	2,140,737	77,903
Public Safety	3,043,151	3,394,502	3,378,707	15,795
Public Works	83,000	113,500	113,500	0
Health	400,045	413,045	395,724	17,321
Human Services	491,225	490,603	490,221	382
Conservation and Recreation	9,702	9,702	5,928	3,774
Total Expenditures	12,057,671	12,033,007	11,777,705	255,302
Excess of Revenues Over (Under) Expenditures	(600,466)	(601,484)	615,942	1,217,426
Other Financing Sources (Uses):				
Advances - In	0	52,420	52,420	0
Advances - Out	0	(52,420)	(52,420)	0
Transfers - Out	(1,018,971)	(1,079,619)	(1,079,619)	0
Total Other Financing Sources (Uses)	(1,018,971)	(1,079,619)	(1,079,619)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,619,437)	(1,681,103)	(463,677)	1,217,426
Fund Balances (Deficit) at Beginning of Year	1,634,178	1,634,178	1,634,178	0
Prior Year Encumbrances Appropriated	46,925	46,925	46,925	0
Fund Balances (Deficit) at End of Year	<u>\$61,666</u>	<u>\$0</u>	<u>\$1,217,426</u>	<u>\$1,217,426</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$10,587,635	\$10,547,420	\$9,181,400	(\$1,366,020)
Other	5,000	38,000	34,855	(3,145)
<i>Total Revenue</i>	10,592,635	10,585,420	9,216,255	(1,369,165)
Expenditures:				
<i>Current:</i>				
Human Services	11,017,635	10,234,416	9,402,904	831,512
<i>Total Expenditures</i>	11,017,635	10,234,416	9,402,904	831,512
Excess of Revenues Over (Under) Expenditures	(425,000)	351,004	(186,649)	(537,653)
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	553	553
Transfers - In	425,000	425,000	162,279	(262,721)
<i>Total Other Financing Sources (Uses)</i>	425,000	425,000	162,832	(262,168)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	776,004	(23,817)	(799,821)
Fund Balances (Deficit) at Beginning of Year	1,019,272	1,019,272	1,019,272	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,019,272</u>	<u>\$1,795,276</u>	<u>\$995,455</u>	<u>(\$799,821)</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$4,200,000	\$4,200,000	\$4,274,138	\$74,138
Charges for Services	0	0	151	151
Fines and Forfeitures	30,000	30,000	51,260	21,260
Interest	0	0	1,283	1,283
Other	70,000	70,000	101,622	31,622
Total Revenue	4,300,000	4,300,000	4,428,454	128,454
Expenditures:				
<i>Current:</i>				
Public Works	4,287,066	4,388,224	4,131,066	257,158
Total Expenditures	4,287,066	4,388,224	4,131,066	257,158
Excess of Revenues Over (Under) Expenditures	12,934	(88,224)	297,388	385,612
Fund Balances (Deficit) at Beginning of Year	755,757	755,757	755,757	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$768,691</u>	<u>\$667,533</u>	<u>\$1,053,145</u>	<u>\$385,612</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,130,924	\$3,130,924	\$3,300,122	\$169,198
Intergovernmental	2,915,817	2,915,817	3,130,520	214,703
Charges for Services	840,500	840,500	794,552	(45,948)
Other	159,000	171,163	144,898	(26,265)
Total Revenue	7,046,241	7,058,404	7,370,092	311,688
Expenditures:				
<i>Current:</i>				
Human Services	7,396,087	7,394,876	6,691,485	703,391
Total Expenditures	7,396,087	7,394,876	6,691,485	703,391
Excess of Revenues Over (Under) Expenditures	(349,846)	(336,472)	678,607	1,015,079
Other Financing Sources (Uses):				
Advances - In	0	12,000	0	(12,000)
Advances - Out	0	(21,000)	(21,000)	0
Total Other Financing Sources (Uses)	0	(9,000)	(21,000)	(12,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(349,846)	(345,472)	657,607	1,003,079
Fund Balances (Deficit) at Beginning of Year	4,452,923	4,452,923	4,452,923	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,103,077</u>	<u>\$4,107,451</u>	<u>\$5,110,530</u>	<u>\$1,003,079</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,951,250	\$3,951,250	\$4,165,051	\$213,801
Intergovernmental	2,884,318	2,884,318	2,765,863	(118,455)
Charges for Services	252,692	252,692	460,256	207,564
Other	121,000	121,000	91,083	(29,917)
Total Revenue	7,209,260	7,209,260	7,482,253	272,993
Expenditures:				
<i>Current:</i>				
Human Services	8,022,928	8,605,810	8,203,756	402,054
Total Expenditures	8,022,928	8,605,810	8,203,756	402,054
Excess of Revenues Over (Under) Expenditures	(813,668)	(1,396,550)	(721,503)	675,047
Other Financing Sources (Uses):				
Transfers - Out	(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	(863,668)	(1,446,550)	(771,503)	675,047
Fund Balances (Deficit) at Beginning of Year	6,041,289	6,041,289	6,041,289	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,177,621</u>	<u>\$4,594,739</u>	<u>\$5,269,786</u>	<u>\$675,047</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,411,149	\$1,411,149	\$1,487,362	\$76,213
Intergovernmental	293,386	293,386	298,991	5,605
<i>Total Revenue</i>	1,704,535	1,704,535	1,786,353	81,818
Expenditures:				
<i>Current:</i>				
Health	0	2,223,294	2,076,696	146,598
<i>Total Expenditures</i>	0	2,223,294	2,076,696	146,598
Excess of Revenues Over (Under) Expenditures	1,704,535	(518,759)	(290,343)	228,416
Fund Balances (Deficit) at Beginning of Year	708,767	708,767	708,767	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,413,302</u>	<u>\$190,008</u>	<u>\$418,424</u>	<u>\$228,416</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Net Assets
Proprietary Funds
December 31, 2010

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
<u>Assets:</u>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$958,473	\$129,790	\$435,899	\$1,524,162	\$510,064
Cash and Cash Equivalents in Segregated Accounts	24,207	14,763	52,631	91,601	
<i>Receivables:</i>					
Accounts	26,614	15,132	46,255	88,001	
Special Assessments	394,326			394,326	
Interfund Receivable	47		84	131	
Materials and Supplies Inventory			10,128	10,128	
Prepaid Items			7,593	7,593	
<i>Total Current Assets</i>	<u>1,403,667</u>	<u>159,685</u>	<u>552,590</u>	<u>2,115,942</u>	<u>510,064</u>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	7,500		22,241	29,741	
Depreciable Capital Assets, Net	1,828,561	2,615,903	537,661	4,982,125	
<i>Total Noncurrent Assets</i>	<u>1,836,061</u>	<u>2,615,903</u>	<u>559,902</u>	<u>5,011,866</u>	<u>0</u>
<i>Total Assets</i>	<u>3,239,728</u>	<u>2,775,588</u>	<u>1,112,492</u>	<u>7,127,808</u>	<u>510,064</u>
<u>Liabilities:</u>					
<i>Current Liabilities:</i>					
Accounts Payable	18,947	669	1,932	21,548	
Contracts Payable	639		1,379	2,018	17,147
Accrued Wages and Benefits	1,847	1,884	2,919	6,650	
Compensated Absences Payable	7,184		23,007	30,191	
Interfund Payable			688	688	
Intergovernmental Payable	1,355	13,179	42,752	57,286	
Matured Interest Payable	165			165	
Accrued Interest Payable		20,480	535	21,015	
OWDA Loans Payable	11,060		1,160	12,220	
FmHA Loans Payable			2,600	2,600	
Revenue Bonds Payable		8,200		8,200	
General Obligation Bonds Payable		1,600		1,600	
<i>Total Current Liabilities</i>	<u>41,197</u>	<u>46,012</u>	<u>76,972</u>	<u>164,181</u>	<u>17,147</u>
<i>Long-Term Liabilities:</i>					
Compensated Absences Payable	89		8,023	8,112	
OWDA Loans Payable	428,625		60,787	489,412	
FmHA Loans Payable			29,700	29,700	
Revenue Bonds Payable		561,000		561,000	
General Obligation Bonds Payable		110,000		110,000	
<i>Total Long-Term Liabilities</i>	<u>428,714</u>	<u>671,000</u>	<u>98,510</u>	<u>1,198,224</u>	<u>0</u>
<i>Total Liabilities</i>	<u>469,911</u>	<u>717,012</u>	<u>175,482</u>	<u>1,362,405</u>	<u>17,147</u>
<u>Net Assets:</u>					
Invested in Capital Assets, Net of Related Debt Unrestricted	1,396,376	1,935,103	465,655	3,797,134	
	<u>1,373,441</u>	<u>123,473</u>	<u>471,355</u>	<u>1,968,269</u>	<u>492,917</u>
<i>Total Net Assets</i>	<u>\$2,769,817</u>	<u>\$2,058,576</u>	<u>\$937,010</u>	<u>\$5,765,403</u>	<u>\$492,917</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2010

	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	\$318,429	\$165,597	\$719,982	\$1,204,008	\$0
Tap-In Fees	1,000	20	4,157	5,177	
Other Revenues	14,052	814	13,029	27,895	426,041
Total Operating Revenues	333,481	166,431	737,168	1,237,080	426,041
Operating Expenses:					
Personal Services	49,513	1,420	150,743	201,676	
Fringe Benefits	27,727	5,332	40,424	73,483	173,722
Contractual Services	121,693	84,067	473,851	679,611	
Materials and Supplies	25,971		38,047	64,018	
Other Expenses	19,553	374	24,583	44,510	
Depreciation	61,255	62,284	37,549	161,088	
Total Operating Expenses	305,712	153,477	765,197	1,224,386	173,722
Operating Income (Loss)	27,769	12,954	(28,029)	12,694	252,319
Non-Operating Revenues (Expenses):					
Interest Income			50	50	235
Interest and Fiscal Charges	(26,915)	(30,780)	(2,968)	(60,663)	
Total Non-Operating Revenues (Expenses)	(26,915)	(30,780)	(2,918)	(60,613)	235
Change in Net Assets	854	(17,826)	(30,947)	(47,919)	252,554
Net Assets at Beginning of Year, as Restated	2,768,963	2,076,402	967,957	5,813,322	240,363
Net Assets at End of Year	\$2,769,817	\$2,058,576	\$937,010	\$5,765,403	\$492,917

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For The Year Ended December 31, 2010

	Business-Type Activities Enterprise Funds			Governmental Activities	
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds Internal Service Funds	
Cash Flows from Operating Activities:					
Cash Received from Customers	\$321,126	\$168,661	\$737,007	\$1,226,794	\$0
Cash Received from Other Revenues	14,607	817	12,874	28,298	426,041
Cash Payments to Employees	(75,853)	(16,607)	(181,600)	(274,060)	(156,575)
Cash Payments for Contractual Services	(115,978)	(77,879)	(461,033)	(654,890)	
Cash Payments for Supplies & Materials	(23,845)		(39,883)	(63,728)	
Cash Payments for Other Expenses	(19,905)	(374)	(27,670)	(47,949)	
<i>Net Cash from Operating Activities</i>	100,152	74,618	39,695	214,465	269,466
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(26,916)	(31,069)	(3,008)	(60,993)	
Principal Retirement of Bonds, Loans & Notes	(21,455)	(9,600)	(4,686)	(35,741)	
Cash Received from Capital Contributions	33,819			33,819	
Cash Paid for Capital Assets	(28,353)			(28,353)	
<i>Net Cash from Capital and Related Financing Activities</i>	(42,905)	(40,669)	(7,694)	(91,268)	0
Cash Flows from Investing Activities:					
Interest Received on Investments			50	50	235
<i>Net Cash from Investing Activities</i>	0	0	50	50	235
Net Increase (Decrease) in Cash and Cash Equivalents	57,247	33,949	32,051	123,247	269,701
Cash and Cash Equivalents at Beginning of Year	925,433	110,604	456,479	1,492,516	240,363
Cash and Cash Equivalents at End of Year	<u>\$982,680</u>	<u>\$144,553</u>	<u>\$488,530</u>	<u>\$1,615,763</u>	<u>\$510,064</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	\$27,769	\$12,954	(\$28,029)	\$12,694	\$252,319
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	61,255	62,284	37,549	161,088	
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	1,980	3,042	12,407	17,429	
(Increase) Decrease in Interfund Receivable	248		281	529	
(Increase) Decrease in Intergovernmental Receivable	23	6	24	53	
(Increase) Decrease in Material & Supply Inventory			(1,918)	(1,918)	
(Increase) Decrease in Prepaid Items	3,086		(698)	2,388	
Increase (Decrease) in Accounts Payable	13,586	438	(2,272)	11,752	17,147
Increase (Decrease) in Contracts Payable	(9,236)		1,379	(7,857)	
Increase (Decrease) in Accrued Wages & Benefits	185	188	(7)	366	
Increase (Decrease) in Compensated Absences	849	(9,828)	8,238	(741)	
Increase (Decrease) in Interfund Payable			688	688	
Increase (Decrease) in Intergovernmental Payable	407	5,534	12,053	17,994	
Increase (Decrease) in Unapportioned Monies					
Increase (Decrease) in Deferred Revenue					
<i>Net Cash from Operating Activities</i>	<u>\$100,152</u>	<u>\$74,618</u>	<u>\$39,695</u>	<u>\$214,465</u>	<u>\$269,466</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2010

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
<u>Assets:</u>		
Cash and Cash Equivalents	\$72,445	7,274,094
Cash and Cash Equivalents in Segregated Accounts		256,104
<i>Receivables:</i>		
Property Taxes		39,950,844
Special Assessments		1,412,861
Intergovernmental		3,126,906
<i>Total Assets</i>	<u>72,445</u>	<u>52,020,809</u>
 <u>Liabilities:</u>		
Accounts Payable	3,429	0
Intergovernmental Payable		51,817,358
Deposits Held and Due to Others		10,600
Undistributed Monies		192,851
<i>Total Liabilities</i>	<u>3,429</u>	<u>52,020,809</u>
 <u>Net Assets:</u>		
Held in Trust for Other Individuals and Organizations	<u>69,016</u>	
<i>Total Net Assets</i>	<u>\$69,016</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, 2010

	Private Purpose Trust Funds
<u>Additions:</u>	
Interest	\$58
Other	16,600
<i>Total Additions</i>	16,658
<u>Deductions</u>	
Change in Net Assets	90,697
Net Assets at Beginning of Year	(74,039)
Net Assets at End of Year	143,055
Net Assets at End of Year	\$69,016

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

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, 2010

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, 2010. 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 21. 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 21. 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, 2010

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 \$2,619,317 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, 2010

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 2010. 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, 2010

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 (MVG) Fund - This fund accounts for the County road and bridge maintenance, repair and improvement programs. Revenue sources include Federal and State grants and distributions of motor vehicle gas taxes (MVG) 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, 2010

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

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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.

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 16). 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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, 2010, but which were levied to finance year 2011 operations, have been recorded as unearned/deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

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, FEMA Reimbursement Grant, EMA FEMA Grant, EMA Pre-Disaster Mitigation Grant, TASC Grant, TASC Athens County Municipal Drug Court, Litter Control, Recycle Ohio, Psychological Evaluation Grant, Clean Kids Grant, Health Ohio 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 USAR 2007 Grant 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 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 2010.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

F. Cash, Cash Equivalents, and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "cash and cash equivalents".

Cash and cash equivalents that are held separately with the departments of the County, and not included in the County Treasury, are recorded as "cash and cash equivalents in segregated accounts".

During 2010, 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, 2010.

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 2010 amounted to \$779,553, which includes \$753,686 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, 2010, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

I. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net 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:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Improvements Other Than Buildings Plant And Facilities (Water and Sewer Lines)	5-30 years	5-30 years 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

L. Accrued Liabilities and Long-term Obligations

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 2010.

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, 2010, the County implemented, GASB Statement No. 58, "Accounting and Financial Reporting for Chapter 9 Bankruptcies," The implementation of this statement had no effect on the net assets/fund balances of the County. GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" will be implemented for the year ended December 31, 2011.

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

	General	Job and Family Services	Road (MVGT)	Children Services
Governmental Activities:				
Fund Balance at December 31, 2009	\$2,670,107	\$1,171,216	\$1,370,219	\$4,473,882
Accrual Corrections	(12)	0	0	0
Adjusted Fund Balance at December 31, 2009	<u>\$2,670,095</u>	<u>\$1,171,216</u>	<u>\$1,370,219</u>	<u>\$4,473,882</u>
	ACBDD (Beacon School)	Ambulance Services	Nonmajor	Total Governmental Funds
Governmental Activities:				
Fund Balance at December 31, 2009	\$5,850,496	\$710,324	\$5,814,769	\$22,061,013
Accrual Corrections	0	0	13	1
Adjusted Fund Balance at December 31, 2009	<u>\$5,850,496</u>	<u>\$710,324</u>	<u>\$5,814,782</u>	<u>\$22,061,014</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

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

Adjustments made for accrual corrections, 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, 2009	\$82,093,626
Accrual Corrections	1
Correction of Prior Accumulated Depreciation	67,819
Capital Assets Disposed in Prior Period	<u>(32,031)</u>
Adjusted Net Assets at December 31, 2009	<u><u>\$82,129,415</u></u>

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, 2009	\$2,767,607	\$2,086,230	\$958,129	\$5,811,966
Correction of Accruals	0	(9,828)	9,828	0
Correction of Accumulated Depreciation	<u>1,356</u>	<u>0</u>	<u>0</u>	<u>1,356</u>
Business-Type Activities Net Assets at December 31, 2009	<u><u>\$2,768,963</u></u>	<u><u>\$2,076,402</u></u>	<u><u>\$967,957</u></u>	<u><u>\$5,813,322</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

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:

<u>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses/Net Changes in Fund Balances</u>						
Description	General	Job and Family Services	Road (MVGT)	Children Services	ACBDD (Beacon School)	Ambulance Services
<i>Budget Basis</i>	(\$463,677)	(\$23,817)	\$297,388	\$657,607	(\$771,503)	(\$290,343)
<i>Increases (Decreases) Due To:</i>						
<i>Revenues:</i>						
Sales Tax	37,208	0	0	0	0	0
Intergovernmental	18,573	(276,264)	(5,113)	(21,618)	(46,070)	0
Charges for Services	(32,485)	0	0	0	24,751	0
Fines and Forfeitures	(334)	0	(255)	0	0	0
Interest	222,473	0	39	0	0	0
Other	(2,650)	5,441	(18,075)	17,706	(5,586)	0
<i>Expenditures:</i>						
<i>Current:</i>						
<i>General Government:</i>						
Legislative	(108,419)	0	0	0	0	0
Judicial	61,695	0	0	0	0	0
Public Safety	(145,927)	0	0	0	0	0
Public Works	0	0	(58,109)	0	0	0
Health	(31,566)	0	0	0	0	(10,031)
Human Services	2,087	(61,117)	0	(178,504)	(83,432)	0
Conservation and Recreation	332	0	0	0	0	0
<i>Debt Service:</i>						
Principal Retirement	(54,320)	0	0	(1,550)	0	0
Interest and Fiscal Charges	(3,849)	0	0	(192)	0	0
<i>Other Sources/Uses:</i>						
Advances In	(52,420)	0	0	0	0	0
Advances Out	52,420	0	0	21,000	0	0
Proceeds from Capital Leases	94,417	0	0	0	0	0
GAAP Basis	<u><u>(\$406,442)</u></u>	<u><u>(\$355,757)</u></u>	<u><u>\$215,875</u></u>	<u><u>\$494,449</u></u>	<u><u>(\$881,840)</u></u>	<u><u>(\$300,374)</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

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, 2010

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	\$28,999,520
- Segregated	415,905
- Component Units	513,101
* Reconciling items (net) to arrive at bank balances of deposits	449,025
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).	\$30,377,551

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, 2010

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

Investments

Investments are reported at fair value. As of December 31, 2010, the County had the following investments:

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>	<u>Date of Maturity</u>
FFCB Discount Note	\$1,008,220	10.22%	March 3, 2011
FHLB Discount Note	1,004,210	10.18%	June 3, 2011
FFCB Discount Note	1,004,930	10.18%	May 4, 2012
FFCB Discount Note	1,023,060	10.37%	February 21, 2013
FHLB Discount Note	1,004,000	10.17%	September 13, 2013
FFCB Discount Note	998,750	10.12%	December 20, 2013
FFCB Discount Note	999,270	10.13%	August 18, 2014
FHLB Discount Note	997,500	10.11%	December 17, 2014
FFCB Discount Note	1,014,960	10.28%	August 6, 2015
STAROhio	572,972	5.81%	1 Day
STAROhio Employee Trust	240,133	2.43%	1 Day
	<u>\$9,868,005</u>	<u>100.00%</u>	

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

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County limits its investments to those authorized by State statute. Standard and Poor's has assigned a rating of AAA for the FHLB Bank 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, 2010

NOTE 8 – INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2010 are as follows:

	Interfund Receivable	Interfund Payable
General	\$56,999	\$0
Job and Family Services	114,477	1,957
Road (MVGT)	0	132
Childrens Services	32,826	17,923
ACBDD (Beacon School)	28,288	0
Ambulance Service	0	21
Nonmajor Special Revenue Funds	9,078	221,078
Plains Sewer Revenue	47	0
Nonmajor Enterprise Funds	84	688
	\$241,799	\$241,799

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 2010 were as follows:

TRANSFERS TO					
Transfers From	Job & Family Services	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Project	Total
General	\$162,279	\$390,135	\$527,205	\$0	\$1,079,619
ACBDD (Beacon School)	0	0	0	50,000	50,000
Totals	\$162,279	\$390,135	\$527,205	\$50,000	\$1,129,619

In fiscal year 2010, the County made a transfer of \$162,279 from the General Fund to the Job and Family Services Fund to subsidize the program services, transferred \$108,729, \$67,511 and \$350,965 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 \$390,135 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, 2010

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2010 was as follows:

Description	Interest Rate	Original Balance	Year Issued	Final Maturity	Balance January 1 2010	Additions	Deletions	Balance December 31 2010	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	\$975,000	\$0	\$310,000	\$665,000	\$325,000
General Obligation Notes Payable from Governmental Sales Tax Revenues:									
Courthouse Renovation	4.225%	914,000	2005	2025	787,000	0	35,000	752,000	37,000
OWDA Loans Payable from Governmental Tax Revenues:									
Landfill	4.350%	1,257,450	1996	2016	531,656	0	72,431	459,225	37,401
Landfill	4.120%	230,000	1997	2016	78,842	0	10,812	68,030	5,574
		<u>1,487,450</u>			<u>610,498</u>	<u>0</u>	<u>83,243</u>	<u>527,255</u>	<u>42,975</u>
<i>Other Long-term Obligations:</i>									
Premium on Notes Issued					10,023	0	626	9,397	627
Compensated Absences					1,766,366	1,129,245	998,330	1,897,281	1,468,759
Capital Leases					49,810	94,417	60,976	83,251	46,377
Landfill Post-Closure Costs					<u>2,578,342</u>	<u>0</u>	<u>70,188</u>	<u>2,508,154</u>	<u>78,867</u>
<i>Total Governmental Activities Long-Term Obligations</i>					<u>\$6,777,039</u>	<u>\$1,223,662</u>	<u>\$1,558,363</u>	<u>\$6,442,338</u>	<u>\$1,999,605</u>
Business-Type Activities:									
General Obligation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer Improvement	4.500%	\$120,000	2002	2042	\$113,200	\$0	\$1,600	\$111,600	\$1,600
Revenue Anticipation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer Project	4.500%	612,000	2002	2042	577,200	0	8,000	569,200	8,200
OWDA Loans Payable from Enterprise Revenues:									
Sewer Plant and Poston Sewer	6.120%	650,000	1997	2022	330,570	0	18,388	312,182	9,466
Buchtel Water	2.000%	80,001	2002	2032	64,233	0	2,286	61,947	1,160
Dresher Sewer	5.150%	141,078	2002	2033	130,570	0	3,067	127,503	1,594
		<u>871,079</u>			<u>525,373</u>	<u>0</u>	<u>23,741</u>	<u>501,632</u>	<u>12,220</u>
Rural Development Loan Payable from Enterprise Revenues:									
Plains Water Construction	5.000%	69,750	1982	2020	34,700	0	2,400	32,300	2,600
<i>Other Long-term Obligations:</i>									
Compensated Absences					<u>39,044</u>	<u>12,896</u>	<u>13,637</u>	<u>38,303</u>	<u>30,191</u>
<i>Total Business-Type Activities Long-Term Obligations</i>					<u>\$1,289,517</u>	<u>\$12,896</u>	<u>\$49,378</u>	<u>\$1,253,035</u>	<u>\$54,811</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

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, 2010, 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, 2010 are as follows:

Ended December 31	Governmental Tax Revenue		Governmental Sales Tax Revenue		Enterprise Revenue		Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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			43,000	24,230	2,000	4,712	9,900	24,021
2016-2020			246,000	91,555	11,100	22,162	56,500	113,017
2021-2025			306,000	33,504	13,800	19,427	70,500	99,099
2026-2030					17,200	16,033	87,700	81,756
2031-2035					21,400	11,795	109,400	60,156
2036-2040					26,800	6,520	136,300	33,224
2041-2042					12,400	846	63,500	4,315
	<u>\$665,000</u>	<u>\$42,550</u>	<u>\$752,000</u>	<u>\$263,470</u>	<u>\$111,600</u>	<u>\$101,133</u>	<u>\$569,200</u>	<u>\$515,745</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
2011	\$42,975	\$11,389	\$12,220	\$13,744	\$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	100,898	7,831	30,367	21,563	3,100	1,060
2016-2020	105,321	3,407	179,772	79,880	18,100	2,805
2021-2025			114,383	29,416		
2026-2030			53,636	12,926		
2031-2033			29,547	1,952		
	<u>\$527,255</u>	<u>\$70,753</u>	<u>\$501,632</u>	<u>\$233,564</u>	<u>\$32,300</u>	<u>\$9,525</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

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, 2010, are as follows:

Year Ended December 31	Capital Lease Payments
2011	\$46,377
2012	37,679
2013	8,900
Total Minimum Lease Payments	92,956
Less: Amount Representing Interest	(9,705)
Present Value of Net Minimum Lease Payments	\$83,251

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 \$2,508,154 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, 2010

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

The effects of the debt limitations at December 31, 2010, were an overall legal debt margin of \$21,036,047 and an unvoted legal debt margin of \$8,619,425.

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, 2010 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 - CONTRACT COMMITMENTS

As of December 31, 2010, the County had contractual purchase commitments for nine projects. The amount for each project is as follows:

<u>Project</u>	<u>Fund</u>	<u>Purchase Commitments</u>	<u>Amounts Paid as of 12/31/10</u>	<u>Amounts Remaining On Contracts</u>
Public Defender	General	\$440,508	\$220,254	\$220,254
Software Support	General and REA	57,465	0	57,465
2010 New Construction	REA	76,500	57,771	18,729
Web Hosting	REA	18,000	6,000	12,000
Office Rental	Job & Family Services	147,528	135,234	12,294
Net Transportation	Job & Family Services	1,347,622	1,040,927	306,695
Road Repaving	County Engineer	115,000	0	115,000
Office Rental	Title Office	216,036	146,460	69,576
Office Rental	Children Services	127,800	67,450	60,350
		<u>\$2,546,459</u>	<u>\$1,674,096</u>	<u>\$872,363</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS

A. DEFINED BENEFIT PENSION SYSTEMS

1. Ohio Public Employees Retirement System (OPERS)

Plan Description: The County participates in the Ohio Public Employees Retirement System (OPERS), a cost-sharing multiple-employer defined benefit pension plan administered by the state. OPERS 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 2010, 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 11.10% and the employer contribution was 17.87% for 2010. 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, 2010, 2009, and 2008 were \$2,888,119, \$2,639,201, and \$2,692,405 respectively; 89.23% has been contributed for 2010, and 100% for 2009 and 2008. Of the 2010 amount, \$337,162 was unpaid at December 31, 2010 and is recorded as a liability in the respective funds. Contributions to the Member-Directed Plan for 2010 were \$26,585 made by the County and \$18,990 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, 2010

NOTE 11 - 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, 2010, plan members were required to contribute 10% of their annual covered salaries. The County was required to contribute 14% for 2010, with 14% being the portion used to fund pension obligations. For fiscal year 2009, 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, 2010, 2009 and 2008 were \$62,622, \$64,896, and \$69,287, respectively; 96.15% has been contributed for 2010 and 100% for 2009 and 2008. Of the 2010 amount, \$2,411 was unpaid at December 31, 2010 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, 2010

NOTE 11 - 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 2010 local government employer contribution rate was 14.00 percent of covered payroll (17.87 percent for public safety and law enforcement); 5.50% of covered payroll from January 1, 2010 – February 28, 2010 and 5.00% of covered payroll from March 1, 2010 – December 31, 2010 was the portion used to fund health care in 2010. Active members do not make contributions to the postemployment benefit plan. The County's required contributions for 2010, 2009 and 2008, used to fund OPEB, were \$1,132,026, \$1,189,192 and \$1,430,382, respectively. Of the 2010 required contribution, \$118,038 or 10.43% remained unpaid as of December 31, 2010 and is recorded as a fund liability in the County's financial statements.

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

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, 2008, January 1, 2009, and January 1, 2010, 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 2010, 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 2010, 2009 and 2008 were \$4,473, \$4,635 and \$4,949, respectively

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

NOTE 12 – RECEIVABLES

Receivables at December 31, 2010 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	\$562,081
State Property Tax Reimbursements	118,816
Permissive Motor Vehicle Tax	6,386
Grants and Other	16,540
Total General Fund	<u>703,823</u>
<i>Job and Family Services Fund</i>	
State/Federal Funding	352,422
Total Job and Family Services Fund	<u>352,422</u>
<i>Road (MVG T) Fund</i>	
Motor Vehicle License Tax	722,789
Permissive Motor Vehicle Tax	263,941
Gasoline Tax	1,165,750
Fines	2,344
Other	268
Total Road (MVG T) Fund	<u>2,155,092</u>
<i>Children Services Fund</i>	
State Property Tax Reimbursements	195,635
State Grants	200,395
Total Children Services Fund	<u>396,030</u>
<i>ACBDD (Beacon School) Fund</i>	
State Property Tax Reimbursements	275,439
State/Federal Funding	38,694
Other	1,873
Total ACBDD (Beacon School) Fund	<u>316,006</u>
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	85,297
Total Ambulance Service Fund	<u>85,297</u>
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursements	47,011
State/Federal Funding	289,380
Other	9,332
Total Nonmajor Governmental Funds	<u>345,723</u>
Total Intergovernmental Receivables	<u><u>\$4,354,393</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2010

NOTE 13 - LOANS RECEIVABLE

Loans receivable represent low interest loans made by the County for community development and small business projects under the Federal Community Development Block Grant (CDBG) program and for emergency assistance to county residents administered by the County Commissioners. Loans receivable (net of uncollectible amounts) for the primary government, as of December 31, 2010, 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	474,858	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>\$486,227</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 14 - LANDFILL CLOSURE

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

The landfill was certified by the EPA as closed in October, 1998 so the post-closure monitoring and maintenance has started. The total cost for this phase over the next eighteen years is estimated to be \$2,508,154. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Any post-closure costs are being paid by the County's General Fund.

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

NOTE 15 – CAPITAL ASSETS

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

Governmental Activities

General Government:

Legislative and Executive	\$191,740
Judicial	14,759
Public Safety	185,678
Public Works	3,147,727
Health	149,605
Human Services	317,834
Conservation and Recreation	<u>9,753</u>

Total Governmental Activities Depreciation Expense \$4,017,096

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2010

NOTE 15 – CAPITAL ASSETS - Continued

A summary of the changes in governmental capital assets during 2010 were as follows:

	Restated Balance January 1, 2010	Additions	Deletions	Balance December 31, 2010
Governmental Activities				
<i>Nondepreciable Capital Assets:</i>				
Land	\$1,380,089	\$0	\$0	\$1,380,089
Historical Objects	9,050			9,050
Total Nondepreciable Capital Assets	<u>1,389,139</u>	<u>0</u>	<u>0</u>	<u>1,389,139</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	646,515	6,000		652,515
Buildings	18,130,282	53,478		18,183,760
Furniture and Equipment	12,020,116	592,110	(200,684)	12,411,542
Infrastructure	73,725,520	1,621,690	(17,982)	75,329,228
Total Depreciable Capital Assets	<u>104,522,433</u>	<u>2,273,278</u>	<u>(218,666)</u>	<u>106,577,045</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(182,398)	(19,198)		(201,596)
Buildings	(6,106,654)	(387,980)		(6,494,634)
Furniture and Equipment	(4,462,745)	(675,814)	111,440	(5,027,119)
Infrastructure	(32,160,043)	(2,934,104)	11,496	(35,082,651)
Total Accumulated Depreciation	<u>(42,911,840)</u>	<u>(4,017,096)</u>	<u>122,936</u>	<u>(46,806,000)</u>
Depreciable Capital Assets, Net	<u>61,610,593</u>	<u>(1,743,818)</u>	<u>(95,730)</u>	<u>59,771,045</u>
Governmental Activities Capital Assets, Net	<u><u>\$62,999,732</u></u>	<u><u>(\$1,743,818)</u></u>	<u><u>(\$95,730)</u></u>	<u><u>\$61,160,184</u></u>

The above assets include \$193,201 of Furniture and Equipment that are under capital leases.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2010

NOTE 15 – CAPITAL ASSETS – Continued

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

	Restated Balance January 1, 2010	Additions	Deletions	Balance December 31, 2010
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			6,574,193
Buildings	268,043			268,043
Furniture and Equipment	503,001	28,355		531,356
Total Depreciable Capital Assets	7,345,237	28,355	0	7,373,592
<i>Accumulated Depreciation:</i>				
Plant and Facilities	(1,861,787)	(134,028)		(1,995,815)
Buildings	(57,684)	(5,361)		(63,045)
Furniture and Equipment	(310,908)	(21,699)		(332,607)
Total Accumulated Depreciation	(2,230,379)	(161,088)	0	(2,391,467)
Depreciable Capital Assets, Net	5,114,858	(132,733)	0	4,982,125
Total Business-Type Activities Capital Assets, Net	\$5,144,599	(\$132,733)	\$0	\$5,011,866

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

NOTE 16 - 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 2010 tax levy was based follows:

	Assessed Values
Real Property	\$845,283,680
Tangible Personal Property	1,424,070
Public Utility Personal Property	82,491,110
Total	\$929,198,860

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	Authorized Rate	Rate Levied For Current Year (b)		Final Collection Year
			Residential/ Agricultural	Other	
EMS Replacement	2005	1.00	0.672823	0.736246	2010
EMS Replacement	2009	0.50	0.301457	0.345337	2014
EMS Replacement	2007	1.00	0.674772	0.736246	2012
HEALTH 2000	(c) 1999	0.40	0.269129	0.294498	2010
HEALTH 2007	(c) 2006	0.30	0.266678	0.252950	2017
HEALTH 1999	(c) 2008	0.30	0.300000	0.300000	2019
317 BRD 2002	(c) 2001	1.00	0.716801	0.773448	2012
317 BRD 2008	(c) 2007	1.00	0.935306	0.883355	2018
Children Services	(c) 2000	2.00	1.345646	1.472492	2010
Children Services	2005	3.00	2.436825	2.429124	2015
T B Hospital 1995	2005	0.30	0.153102	0.182324	2010
Beacon 2002	(c) 2001	1.80	1.214590	1.325243	2010
Beacon School 2001	(c) 2001	1.80	1.212599	1.325243	Cont.
Beacon School 2005	(c) 2005	2.85	2.314984	2.307668	Cont.
Senior Citizens	2002	0.75	0.506079	0.552185	2012
Senior Citizens	2009	0.25	0.250000	0.250000	2014
		18.25	13.570791	14.166359	

- (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, 2010

NOTE 16 - PROPERTY TAX REVENUE - Continued

In 2010, real property taxes were levied on January 1, 2010, on assessed values as of January 1, 2009, 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 8 and August 9, 2010; personal property taxes were due and payable by November 22, 2010. 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, 2010. 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 2011 were recorded as 2010 revenue; the remaining receivable is offset by a credit to deferred revenue in the fund financial statements.

NOTE 17 - 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 2010, these sales taxes generated a combined total of \$6,735,970 in tax revenue.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

NOTE 18 - RISK MANAGEMENT

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

The County contracts with the County Risk Sharing Authority, (See Note 3), for 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
Medical Professional Liability	6,000,000
Foster Parents	6,000,000
<i>Property:</i>	
Property	Replacement Cost
EDP Media	1,385,000
Bridges	1,642,350
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
Fund Transfer Fraud	500,000
Computer Fraud	500,000
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, 2010

NOTE 19 - 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 20 – ACCOUNTABILITY

Deficit Fund Balances

Fund	Fund Balance Deficit
Nonmajor Special Revenue Funds:	
HMG Project Launch	\$14,155
USAR 2007 Grant	3,976
Drug Prevention Grant	51

The deficits in the HMG Project Launch, USAR 2007 Grant and the Drug Prevention 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 21 - 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, 2010:

ORGANIZATIONS AND PROGRAM/SUPPORTING SERVICES

ATCO, Inc. (ATCO) was incorporated in 1969 as a tax exempt organization under Section 501(c)(3) of the Internal Revenue Code. The organization provides services to disabled and mentally retarded adults. ATCO operates a number of programs designed to keep these adults productive in society. ATCO has a contract with the Athens County Board of 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, 2010

NOTE 21 - 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 2010, Athens County provided facilities, certain equipment and salaries for administration, implementation, and supervision of programs to ATCO, a discretely presented component unit of Athens County. The Company received \$421,397 for such in-kind contributions.

3. INCOME TAXES

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

4. CAPITAL ASSETS

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

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

Depreciation expense for the year ended December 31, 2010 was \$3,297 for ATCO and \$50,247 for Athens County Port Authority.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

NOTE 21 - 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 2010 activity for this is as follows:

Purpose	Balance January 1, 2010	Additions	Deletions	Balance December 31, 2010	Amount Due Within One Year
Athens County Port Authority:					
<i>Security Deposit:</i>					
Nebraska Book Company	<u>\$17,077</u>	<u>\$0</u>	<u>\$0</u>	<u>\$17,077</u>	<u>\$0</u>

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, 2010, there were no deposits in excess of Federal Deposit Insurance Corporation limit.

For ATCO, three customers represent 42% of total assembly contract billings for 2010 while three customers represent 75% of accounts receivable at December 31, 2010.

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, 2010, the amount of unredeemed gift certificates was \$654.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

NOTE 21 - 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, 2010	Additions	Deletions	Balance December 31, 2010
ATCO Inc.:				
<i>Depreciable Capital Assets:</i>				
Property and Equipment	\$121,295	\$1,537	\$0	\$122,832
Total Depreciable Capital Assets	121,295	1,537	0	122,832
<i>Accumulated Depreciation:</i>				
Property and Equipment	(111,056)	(3,297)	0	(114,353)
Total Accumulated Depreciation	(111,056)	(3,297)	0	(114,353)
Depreciable Capital Assets, Net	10,239	(1,760)	0	8,479
ATCO Inc. Capital Assets, Net	\$10,239	(\$1,760)	\$0	\$8,479
	Balance January 1, 2010	Additions	Deletions	Balance December 31, 2010
Athens County Port Authority:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$520,727	\$0	\$0	\$520,727
Total Nondepreciable Capital Assets	520,727	0	0	520,727
<i>Depreciable Capital Assets:</i>				
Buildings	2,000,251	825	0	2,001,076
Total Depreciable Capital Assets	2,000,251	825	0	2,001,076
<i>Accumulated Depreciation:</i>				
Buildings	(338,104)	(50,247)	0	(388,351)
Total Accumulated Depreciation	(338,104)	(50,247)	0	(388,351)
Depreciable Capital Assets, Net	1,662,147	(49,422)	0	1,612,725
Athens County Port Authority Capital Assets, Net	\$2,182,874	(\$49,422)	\$0	\$2,133,452

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

NOTE 21 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

9. NOTES PAYABLE

The Athens County Port Authority note transactions for the year ended December 31, 2010, were as follows:

<u>Purpose</u>	<u>Balance January 1, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2010</u>	<u>Amount Due Within One Year</u>
Athens County Port Authority:					
<i>Notes Payable:</i>					
ODOD State Rural Industrial Park Loan 0.2%	\$157,459	\$0	(49,614)	\$107,845	50,996
Taxable Revenue Anticipation Note 6.40%	510,461	0	(51,449)	459,012	54,889
ODOD State Rural Industrial Park Loan 0.2%	332,209	0	(35,228)	296,981	36,299
Hocking Valley Bank 7.75%	321,984	0	(321,984)	0	0
Hocking Valley Bank 4.00%	<u>0</u>	<u>314,824</u>	<u>(14,501)</u>	<u>300,323</u>	<u>300,323</u>
Athens County Port Authority Notes Payable	<u>\$1,322,113</u>	<u>\$314,824</u>	<u>(\$472,776)</u>	<u>\$1,164,161</u>	<u>\$442,507</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, 2010 are as follows:

ATHENS COUNTY PORT AUTHORITY NOTE AND LOANS AMORTIZATION SCHEDULES

<u>For Year Ended December 31</u>	<u>Ohio Department of Development State Rural Industrial Park Loan #1</u>		<u>Ohio Department of Development State Rural Industrial Park Loan #2</u>		<u>Taxable Revenue Anticipation Note</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2011	\$ 50,995	\$ 2,538	\$ 36,299	\$ 9,114	\$ 54,889	\$ 28,168
2012	52,416	988	37,403	7,918	58,485	24,572
2013	4,434	11	38,541	6,686	62,469	20,589
2014	-	-	39,713	5,416	66,645	16,413
2015	-	-	40,921	4,107	71,100	11,957
2016 - 2018	<u>-</u>	<u>-</u>	<u>104,104</u>	<u>4,279</u>	<u>145,424</u>	<u>9,322</u>
	<u>\$ 107,845</u>	<u>\$ 3,537</u>	<u>\$ 296,981</u>	<u>\$ 37,520</u>	<u>\$ 459,012</u>	<u>\$ 111,021</u>

NOTE 22 – SUBSEQUENT EVENTS

Starting January 1, 2011, the Southeast Ohio Medical Service (SEOMS) dissolved and the County began its own Emergency Medical Service. The County's newly formed Emergency Medical Service assumed the stations, trucks, and equipment, as they were either County owned or rented and the County added 70 new employees to its payroll.

**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 Resources

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 Drivers Interlock & Alcohol Monitoring

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

Juvenile Tobacco Intervention

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

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.

ATHENS COUNTY, OHIO

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.

Project Lifesaver

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

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.

ATHENS COUNTY, OHIO

FEMA Reimbursement Grant

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

Emergency Relief 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.

SHSP 2009 Grant

To account for monies received from the Federal Emergency Management Agency to be used for the State Homeland Security Programs.

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.

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.

C.O.P.S. Equipment Grant

To account for monies received from Department of Justice grants to be used to purchase equipment for the County Sheriffs Office.

DRC Non-Support Diversions Grant

To account for monies received from the Department of Rehabilitation and Corrections to fund the County's non-support diversion programs.

ATHENS COUNTY, OHIO

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 Rehab Services

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.

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.

HMG Project Launch

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

Psychological Evaluation Grant

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

USAR 2007 Grant

To account for monies received from the Ohio Emergency Management Agency used for Urban Search and Rescue (Region 7) training and response equipment.

Clean Kids Grant

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

DARE Grant

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

Drug Prevention Grant

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

911 Government 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.

ATHENS COUNTY, OHIO

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.

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.

ATHENS COUNTY, OHIO

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, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets:</u>				
Cash and Cash Equivalents	\$5,098,089	\$34,836	\$383,892	\$5,516,817
Cash and Cash Equivalents in Segregated Accounts	31,500			31,500
<i>Receivables:</i>				
Property Taxes	760,499			760,499
Sales Tax	220,980			220,980
Loans	486,227			486,227
Interfund Receivable	9,078			9,078
Intergovernmental Receivable	345,723			345,723
Prepaid Items	18,546			18,546
Total Assets	\$6,970,642	\$34,836	\$383,892	\$7,389,370
<u>Liabilities:</u>				
Accounts Payable	\$74,769			\$74,769
Contracts Payable	40,620			40,620
Accrued Wages and Benefits	88,014			88,014
Interfund Payable	221,078			221,078
Intergovernmental Payable	271,181			271,181
Deferred Revenue	829,644			829,644
Matured Bonds Payable		17,000		17,000
Matured Interest Payable		10,560		10,560
Total Liabilities	1,525,306	27,560	0	1,552,866
<u>Fund Balances:</u>				
Reserved for Loans Receivable	423,258			423,258
Reserved for Encumbrances	9,488			9,488
Reserved for Prepays	18,546			18,546
<i>Unreserved/Undesignated, Reported in:</i>				
Special Revenue Funds	4,994,044			4,994,044
Debt Service Funds		7,276		7,276
Capital Projects Funds			383,892	383,892
Total Fund Balances (Deficits)	5,445,336	7,276	383,892	5,836,504
Total Liabilities and Fund Balances	\$6,970,642	\$34,836	\$383,892	\$7,389,370

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues:</u>				
Property Taxes	\$810,164	\$0	\$0	\$810,164
Sales Tax	1,347,056			1,347,056
Intergovernmental	4,769,966		592,904	5,362,870
Charges for Services	1,453,942			1,453,942
Licenses and Permits	149,478			149,478
Fines and Forfeitures	138,459			138,459
Interest	21,450	4		21,454
Other Revenues	383,933			383,933
<i>Total Revenue</i>	<u>9,074,448</u>	<u>4</u>	<u>592,904</u>	<u>9,667,356</u>
<u>Expenditures:</u>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	697,680			697,680
Judicial	502,489			502,489
Public Safety	2,103,004			2,103,004
Public Works	1,312,470			1,312,470
Health	384,050			384,050
Human Services	4,263,763			4,263,763
Economic Development and Assistance	180,400			180,400
Capital Outlay			636,443	636,443
<i>Debt Service:</i>				
Principal Retirement	5,106	428,243		433,349
Interest and Fiscal Charges	364	98,962		99,326
<i>Total Expenditures</i>	<u>9,449,326</u>	<u>527,205</u>	<u>636,443</u>	<u>10,612,974</u>
Excess of Revenues Over (Under) Expenditures	<u>(374,878)</u>	<u>(527,201)</u>	<u>(43,539)</u>	<u>(945,618)</u>
<u>Other Financing Sources (Uses):</u>				
Transfers - In	390,135	527,205	50,000	967,340
<i>Total Other Sources (Uses)</i>	<u>390,135</u>	<u>527,205</u>	<u>50,000</u>	<u>967,340</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	15,257	4	6,461	21,722
Fund Balances (Deficit) at Beginning of Year as Restated	<u>5,430,079</u>	<u>7,272</u>	<u>377,431</u>	<u>5,814,782</u>
Fund Balances (Deficits) at End of Year	<u>\$5,445,336</u>	<u>\$7,276</u>	<u>\$383,892</u>	<u>\$5,836,504</u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010

	Dog and Kennel	County Donations	Child Support Enforcement	Indigent Guardianship	Real Estate Assessment
<u>Assets:</u>					
Cash and Cash Equivalents	\$38,708	\$108	\$127,368	\$20,412	\$814,212
Cash and Cash Equivalents in Segregated Accounts				365	
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable	358		130,922		
Prepaid Items	395		434		176
Total Assets	\$39,461	\$108	\$258,724	\$20,777	\$814,388
<u>Liabilities:</u>					
Accounts Payable	\$8,325	\$0	\$1,672	\$168	\$0
Contracts Payable	200			400	5,319
Accrued Wages and Benefits	4,834		28,275		7,905
Interfund Payable	3,009		130,582		11
Intergovernmental Payable	7,672		18,641		5,804
Deferred Revenue			22,134		
Total Liabilities	24,040	0	201,304	568	19,039
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
Reserved for Prepays	395		434		176
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	15,026	108	56,986	20,209	795,173
Total Fund Balances (Deficits)	15,421	108	57,420	20,209	795,349
Total Liabilities and Fund Balances	\$39,461	\$108	\$258,724	\$20,777	\$814,388

<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>
\$17,283	\$11,654	\$29,060	\$98,714	\$1,035	\$5,908	\$17,764
					1,035	965
<u>6,209</u>	<u>248</u>		<u>655</u>	<u>248</u>		
<u>\$23,492</u>	<u>\$11,902</u>	<u>\$29,060</u>	<u>\$99,369</u>	<u>\$1,283</u>	<u>\$6,943</u>	<u>\$18,729</u>
\$0	\$560	\$96	\$7,552	\$0	\$6,943	\$0
	118	7,715				
1,852	1,918	1,111	4,692			
			1,145			
519	1,246	2,027	2,938			
<u>2,371</u>	<u>3,842</u>	<u>10,949</u>	<u>16,327</u>	<u>0</u>	<u>6,943</u>	<u>0</u>
6,209	248		655	248		
<u>14,912</u>	<u>7,812</u>	<u>18,111</u>	<u>82,387</u>	<u>1,035</u>	<u>0</u>	<u>18,729</u>
<u>21,121</u>	<u>8,060</u>	<u>18,111</u>	<u>83,042</u>	<u>1,283</u>	<u>0</u>	<u>18,729</u>
<u>\$23,492</u>	<u>\$11,902</u>	<u>\$29,060</u>	<u>\$99,369</u>	<u>\$1,283</u>	<u>\$6,943</u>	<u>\$18,729</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010

	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	\$4,852	\$37,109	\$3,952	\$24,679	\$22,990
Cash and Cash Equivalents in Segregated Accounts	291	990	206	541	650
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable					
Prepaid Items		1,888			
Total Assets	<u>\$5,143</u>	<u>\$39,987</u>	<u>\$4,158</u>	<u>\$25,220</u>	<u>\$23,640</u>
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable					
Accrued Wages and Benefits					
Interfund Payable					
Intergovernmental Payable					
Deferred Revenue					
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
Reserved for Prepays		1,888			
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	5,143	38,099	4,158	25,220	23,640
Total Fund Balances (Deficits)	<u>5,143</u>	<u>39,987</u>	<u>4,158</u>	<u>25,220</u>	<u>23,640</u>
Total Liabilities and Fund Balances	<u>\$5,143</u>	<u>\$39,987</u>	<u>\$4,158</u>	<u>\$25,220</u>	<u>\$23,640</u>

<u>Juvenile Drivers Interlock & Alcohol Monitoring</u>	<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>
\$50	\$17,939	\$5,548	\$12,426	\$3,391	\$2,636	\$1,580
	110				23	
				9,078		
<u>\$50</u>	<u>\$18,049</u>	<u>\$5,548</u>	<u>\$12,426</u>	<u>\$12,469</u>	<u>\$2,659</u>	<u>\$1,580</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
			280			
		960	1,202	4,476		
<u>0</u>	<u>0</u>	<u>960</u>	<u>1,482</u>	<u>4,476</u>	<u>0</u>	<u>0</u>
<u>50</u>	<u>18,049</u>	<u>4,588</u>	<u>10,944</u>	<u>7,993</u>	<u>2,659</u>	<u>1,580</u>
<u>50</u>	<u>18,049</u>	<u>4,588</u>	<u>10,944</u>	<u>7,993</u>	<u>2,659</u>	<u>1,580</u>
<u>\$50</u>	<u>\$18,049</u>	<u>\$5,548</u>	<u>\$12,426</u>	<u>\$12,469</u>	<u>\$2,659</u>	<u>\$1,580</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010

	<u>Drug Law Enforcement</u>	<u>Diversions Prosecuting Attorney</u>	<u>Title Administration</u>	<u>Recorder Equipment</u>	<u>Project Lifesaver</u>
<u>Assets:</u>					
Cash and Cash Equivalents	\$60,286	\$75,538	\$160,542	\$112,780	\$985
Cash and Cash Equivalents in Segregated Accounts		1,812	22,715		
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable	311				
Prepaid Items			667		
Total Assets	<u>\$60,597</u>	<u>\$77,350</u>	<u>\$183,924</u>	<u>\$112,780</u>	<u>\$985</u>
<u>Liabilities:</u>					
Accounts Payable	\$2,277	\$0	\$3,737	\$0	\$0
Contracts Payable				120	
Accrued Wages and Benefits		831	4,640		
Interfund Payable					
Intergovernmental Payable		588	4,796		
Deferred Revenue					
Total Liabilities	<u>2,277</u>	<u>1,419</u>	<u>13,173</u>	<u>120</u>	<u>0</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
Reserved for Prepays			667		
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	58,320	75,931	170,084	112,660	985
Total Fund Balances (Deficits)	<u>58,320</u>	<u>75,931</u>	<u>170,751</u>	<u>112,660</u>	<u>985</u>
Total Liabilities and Fund Balances	<u>\$60,597</u>	<u>\$77,350</u>	<u>\$183,924</u>	<u>\$112,780</u>	<u>\$985</u>

<u>Special Projects Mediation</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>
\$8,614	\$833,286	\$73,423	\$626,647	\$990	\$0	\$215
900	137,480	623,019	220,980			
	7,920	39,091	7,211			
<u>\$9,514</u>	<u>\$978,686</u>	<u>\$735,533</u>	<u>\$854,838</u>	<u>\$990</u>	<u>\$0</u>	<u>\$215</u>
\$0	\$0	\$8,759	\$19,773	\$0	\$0	\$0
847	617		25,996			
	12		19,486			
	7,912					
	<u>145,400</u>	<u>662,110</u>				
<u>847</u>	<u>153,941</u>	<u>670,869</u>	<u>65,255</u>	<u>0</u>	<u>0</u>	<u>0</u>
	6,608		2,880			
			7,211			
<u>8,667</u>	<u>818,137</u>	<u>64,664</u>	<u>779,492</u>	<u>990</u>	<u>0</u>	<u>215</u>
<u>8,667</u>	<u>824,745</u>	<u>64,664</u>	<u>789,583</u>	<u>990</u>	<u>0</u>	<u>215</u>
<u>\$9,514</u>	<u>\$978,686</u>	<u>\$735,533</u>	<u>\$854,838</u>	<u>\$990</u>	<u>\$0</u>	<u>\$215</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010

	ACENET Revolving Loan	CDBG	CD Revolving Loan	Emergency Home Repair Loan	WIA Grant
<u>Assets:</u>					
Cash and Cash Equivalents	\$0	\$226,168	\$182,718	\$0	\$139,378
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans	8,886		474,858	2,483	
Interfund Receivable					
Intergovernmental Receivable					
Prepaid Items					
Total Assets	<u>\$8,886</u>	<u>\$226,168</u>	<u>\$657,576</u>	<u>\$2,483</u>	<u>\$139,378</u>
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$0	\$0	\$7,921
Contracts Payable		24,506			
Accrued Wages and Benefits					
Interfund Payable					26,917
Intergovernmental Payable					468
Deferred Revenue					
Total Liabilities	<u>0</u>	<u>24,506</u>	<u>0</u>	<u>0</u>	<u>35,306</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable			422,498	760	
Reserved for Encumbrances					
Reserved for Prepays					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	8,886	201,662	235,078	1,723	104,072
Total Fund Balances (Deficits)	<u>8,886</u>	<u>201,662</u>	<u>657,576</u>	<u>2,483</u>	<u>104,072</u>
Total Liabilities and Fund Balances	<u>\$8,886</u>	<u>\$226,168</u>	<u>\$657,576</u>	<u>\$2,483</u>	<u>\$139,378</u>

<u>FEMA Reimbursement</u>	<u>Emergency Relief and Cleanup</u>	<u>SHSP 2009 Grant</u>	<u>EMA DOJ Grant</u>	<u>EMA FEMA Grant</u>	<u>EMA Pre-disaster Mitigation Grant</u>	<u>EMA CERT Grant</u>
\$4,729	\$1,757	\$0	\$7,863	\$1,142	\$6,500	\$650
<u>\$4,729</u>	<u>\$1,757</u>	<u>\$0</u>	<u>\$7,863</u>	<u>\$1,142</u>	<u>\$6,500</u>	<u>\$650</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>4,729</u>	<u>1,757</u>	<u>0</u>	<u>7,863</u>	<u>1,142</u>	<u>6,500</u>	<u>650</u>
<u>4,729</u>	<u>1,757</u>	<u>0</u>	<u>7,863</u>	<u>1,142</u>	<u>6,500</u>	<u>650</u>
<u>\$4,729</u>	<u>\$1,757</u>	<u>\$0</u>	<u>\$7,863</u>	<u>\$1,142</u>	<u>\$6,500</u>	<u>\$650</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010

	Help America Vote Act Grant	ARRA JAG Grant	ARRA VAWA Grant	ARRA HSTS Improvements	LBRS Grant
<u>Assets:</u>					
Cash and Cash Equivalents	\$10	\$2,782	\$0	\$0	\$85,008
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable					
Prepaid Items					
Total Assets	\$10	\$2,782	\$0	\$0	\$85,008
<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					
Reserved for Prepays					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	10	2,782	0	0	85,008
Total Fund Balances (Deficits)	10	2,782	0	0	85,008
Total Liabilities and Fund Balances	\$10	\$2,782	\$0	\$0	\$85,008

<u>C.O.P.S. Equipment Grant</u>	<u>DRC Non-Support Diversion Grants</u>	<u>TASC Grants</u>	<u>TASC Athens County Municipal Drug Court</u>	<u>Litter Control</u>	<u>ACBDD-WCBDD Project</u>	<u>Local Emergency Planning</u>
\$0	\$5,688	\$9,033	\$4,568	\$1,697	\$182,253	\$33,124
	200				6,930	
<u>\$0</u>	<u>\$5,888</u>	<u>\$9,033</u>	<u>\$4,568</u>	<u>\$1,697</u>	<u>\$189,183</u>	<u>\$33,124</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$584
					28,289 159,974	
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>188,263</u>	<u>584</u>
	200					
<u>0</u>	<u>5,688</u>	<u>9,033</u>	<u>4,568</u>	<u>1,697</u>	<u>920</u>	<u>32,540</u>
<u>0</u>	<u>5,888</u>	<u>9,033</u>	<u>4,568</u>	<u>1,697</u>	<u>920</u>	<u>32,540</u>
<u>\$0</u>	<u>\$5,888</u>	<u>\$9,033</u>	<u>\$4,568</u>	<u>\$1,697</u>	<u>\$189,183</u>	<u>\$33,124</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010

	Recycle Ohio	Probate Court Mental Illness	HMG Project Launch	Psychological Evaluation Grant	USAR 2007 Grant
<u>Assets:</u>					
Cash and Cash Equivalents	\$480	\$46,956	\$6,971	\$2,600	\$0
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable		8,895			
Prepaid Items					
Total Assets	\$480	\$55,851	\$6,971	\$2,600	\$0
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$0	\$0	\$3,976
Contracts Payable					
Accrued Wages and Benefits					
Interfund Payable			21,000		
Intergovernmental Payable			126		
Deferred Revenue					
Total Liabilities	0	0	21,126	0	3,976
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
Reserved for Prepays					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	480	55,851	(14,155)	2,600	(3,976)
Total Fund Balances (Deficits)	480	55,851	(14,155)	2,600	(3,976)
Total Liabilities and Fund Balances	\$480	\$55,851	\$6,971	\$2,600	\$0

<u>Clean Kids Grant</u>	<u>DARE Grant</u>	<u>Drug Prevention Grant</u>	<u>911 Government Assistance</u>	<u>Health Ohio Grant</u>	<u>Youth Services</u>	<u>Juvenile Court Projects</u>
\$17	\$14,958	\$269	\$565,660	\$16,850	\$132,489	\$121,818
						897
			11,000		121,143	
						215
<u>\$17</u>	<u>\$14,958</u>	<u>\$269</u>	<u>\$576,660</u>	<u>\$16,850</u>	<u>\$253,632</u>	<u>\$122,930</u>
\$0	\$0	\$0	\$0	\$0	\$962	\$0
	249	229			3,831	
	42	91			10,000	
					31,301	
<u>0</u>	<u>291</u>	<u>320</u>	<u>0</u>	<u>0</u>	<u>46,094</u>	<u>0</u>
						215
<u>17</u>	<u>14,667</u>	<u>(51)</u>	<u>576,660</u>	<u>16,850</u>	<u>207,538</u>	<u>122,715</u>
<u>17</u>	<u>14,667</u>	<u>(51)</u>	<u>576,660</u>	<u>16,850</u>	<u>207,538</u>	<u>122,930</u>
<u>\$17</u>	<u>\$14,958</u>	<u>\$269</u>	<u>\$576,660</u>	<u>\$16,850</u>	<u>\$253,632</u>	<u>\$122,930</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010

	JAG Grant	Victims Assistance	OCJS DVDA Sheriff	OCJS Prosecutor	Totals
<u>Assets:</u>					
Cash and Cash Equivalents	\$0	\$15,917	\$5,337	\$15	\$5,098,089
Cash and Cash Equivalents in Segregated Accounts					31,500
<i>Receivables:</i>					
Property Taxes					760,499
Sales Tax					220,980
Loans					486,227
Interfund Receivable					9,078
Intergovernmental Receivable		19,153			345,723
Prepaid Items					18,546
Total Assets	\$0	\$35,070	\$5,337	\$15	\$6,970,642
<u>Liabilities:</u>					
Accounts Payable	\$0	\$1,464	\$0	\$0	\$74,769
Contracts Payable		778			40,620
Accrued Wages and Benefits			1,371		88,014
Interfund Payable		113			221,078
Intergovernmental Payable			912		271,181
Deferred Revenue					829,644
Total Liabilities	0	2,355	2,283	0	1,525,306
<u>Fund Balances:</u>					
Reserved for Loans Receivable					423,258
Reserved for Encumbrances					9,488
Reserved for Prepays					18,546
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	0	32,715	3,054	15	4,994,044
Total Fund Balances (Deficits)	0	32,715	3,054	15	5,445,336
Total Liabilities and Fund Balances	\$0	\$35,070	\$5,337	\$15	\$6,970,642

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ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010

	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			1,184,509		
Charges for Services	25,447		100,818	5,224	680,794
Licenses and Permits	143,409				
Fines and Forfeitures	26,084				
Interest					
Other Revenues	6,040		96,093		362
<i>Total Revenue</i>	<u>200,980</u>	<u>0</u>	<u>1,381,420</u>	<u>5,224</u>	<u>681,156</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					518,230
Judicial					
Public Safety				1,731	
Public Works					
Health	240,876				
Human Services			1,762,830		
Economic Development and Assistance					
<i>Debt Service:</i>					
Principal Retirement	5,106				
Interest and Fiscal Charges	364				
<i>Total Expenditures</i>	<u>246,346</u>	<u>0</u>	<u>1,762,830</u>	<u>1,731</u>	<u>518,230</u>
Excess of Revenues Over (Under) Expenditures	<u>(45,366)</u>	<u>0</u>	<u>(381,410)</u>	<u>3,493</u>	<u>162,926</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In			265,000		
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>265,000</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(45,366)</u>	<u>0</u>	<u>(116,410)</u>	<u>3,493</u>	<u>162,926</u>
Fund Balances (Deficits) at Beginning of Year as Restated	<u>60,787</u>	<u>108</u>	<u>173,830</u>	<u>16,716</u>	<u>632,423</u>
Fund Balances (Deficits) at End of Year	<u>\$15,421</u>	<u>\$108</u>	<u>\$57,420</u>	<u>\$20,209</u>	<u>\$795,349</u>

GIS	Emergency Management Agency	Law Library	DRETAC	Treasurer's Prepayment Interest	Marriage License	Probate/ Juvenile Computerization
\$0	\$0	\$0	\$0	\$0	\$0	\$0
12,500	34,787	104	157,600		8,954	13,603
		74,489			6,069	
120	5,112	285	9,384	287		
<u>12,620</u>	<u>39,899</u>	<u>74,878</u>	<u>166,984</u>	<u>287</u>	<u>15,023</u>	<u>13,603</u>
		105,945	171,079	1,202		30,901
24,096	76,634				21,253	
<u>24,096</u>	<u>76,634</u>	<u>105,945</u>	<u>171,079</u>	<u>1,202</u>	<u>21,253</u>	<u>30,901</u>
<u>(11,476)</u>	<u>(36,735)</u>	<u>(31,067)</u>	<u>(4,095)</u>	<u>(915)</u>	<u>(6,230)</u>	<u>(17,298)</u>
	34,528	19,630				
<u>0</u>	<u>34,528</u>	<u>19,630</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(11,476)	(2,207)	(11,437)	(4,095)	(915)	(6,230)	(17,298)
<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>\$21,121</u>	<u>\$8,060</u>	<u>\$18,111</u>	<u>\$83,042</u>	<u>\$1,283</u>	<u>\$0</u>	<u>\$18,729</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, 2010

	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	4,088	16,104	3,057	7,913	7,525
Licenses and Permits					
Fines and Forfeitures					
Interest					
Other Revenues					
<i>Total Revenue</i>	<u>4,088</u>	<u>16,104</u>	<u>3,057</u>	<u>7,913</u>	<u>7,525</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial	11,924	53,186	1,686	2,528	29,751
Public Safety					
Public Works					
Health					
Human Services					
Economic Development and Assistance					
<i>Debt Service:</i>					
Principal Retirement					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>11,924</u>	<u>53,186</u>	<u>1,686</u>	<u>2,528</u>	<u>29,751</u>
Excess of Revenues Over (Under) Expenditures	<u>(7,836)</u>	<u>(37,082)</u>	<u>1,371</u>	<u>5,385</u>	<u>(22,226)</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In		9,140			
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>9,140</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(7,836)</u>	<u>(27,942)</u>	<u>1,371</u>	<u>5,385</u>	<u>(22,226)</u>
Fund Balances (Deficits) at Beginning of Year	<u>12,979</u>	<u>67,929</u>	<u>2,787</u>	<u>19,835</u>	<u>45,866</u>
Fund Balances (Deficits) at End of Year	<u>\$5,143</u>	<u>\$39,987</u>	<u>\$4,158</u>	<u>\$25,220</u>	<u>\$23,640</u>

Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention	BCI Fingerprints	Concealed Carry Weapons	Sheriff's Grant Projects	Indigent Drivers Alcohol Treatment	D.U.I. Enforcement & Education
\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	1,710	13,414	20,709	99,738	388	25
<u>50</u>	<u>1,710</u>	<u>13,414</u>	<u>20,709</u>	<u>99,738</u>	<u>388</u>	<u>25</u>
		11,302	22,353	104,755		
<u>0</u>	<u>0</u>	<u>11,302</u>	<u>22,353</u>	<u>104,755</u>	<u>0</u>	<u>0</u>
<u>50</u>	<u>1,710</u>	<u>2,112</u>	<u>(1,644)</u>	<u>(5,017)</u>	<u>388</u>	<u>25</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
50	1,710	2,112	(1,644)	(5,017)	388	25
<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>\$50</u>	<u>\$18,049</u>	<u>\$4,588</u>	<u>\$10,944</u>	<u>\$7,993</u>	<u>\$2,659</u>	<u>\$1,580</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, 2010

	Drug Law Enforcement	Divisions Prosecuting Attorney	Title Administration	Recorder Equipment	Project Lifesaver
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental					
Charges for Services		21,910	328,605	25,680	
Licenses and Permits					
Fines and Forfeitures	37,861				
Interest			170		
Other Revenues	2,145				100
	<u>40,006</u>	<u>21,910</u>	<u>328,775</u>	<u>25,680</u>	<u>100</u>
<i>Total Revenue</i>	<u>40,006</u>	<u>21,910</u>	<u>328,775</u>	<u>25,680</u>	<u>100</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive				1,284	
Judicial			236,127		
Public Safety	33,127	25,268			559
Public Works					
Health					
Human Services					
Economic Development and Assistance					
<i>Debt Service:</i>					
Principal Retirement					
Interest and Fiscal Charges					
	<u>33,127</u>	<u>25,268</u>	<u>236,127</u>	<u>1,284</u>	<u>559</u>
<i>Total Expenditures</i>	<u>33,127</u>	<u>25,268</u>	<u>236,127</u>	<u>1,284</u>	<u>559</u>
Excess of Revenues Over (Under) Expenditures	<u>6,879</u>	<u>(3,358)</u>	<u>92,648</u>	<u>24,396</u>	<u>(459)</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<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>6,879</u>	<u>(3,358)</u>	<u>92,648</u>	<u>24,396</u>	<u>(459)</u>
Fund Balances (Deficits) at Beginning of Year	<u>51,441</u>	<u>79,289</u>	<u>78,103</u>	<u>88,264</u>	<u>1,444</u>
Fund Balances (Deficits) at End of Year	<u>\$58,320</u>	<u>\$75,931</u>	<u>\$170,751</u>	<u>\$112,660</u>	<u>\$985</u>

Special Projects Mediation	T.B. Hospital	Senior Citizens Levy	911 Emergency	Bikeway Maintenance	Insurance Reimbursement	DUI Grant
\$0	\$146,307	\$663,857	\$0	\$0	\$0	\$0
10,245	31,060	115,671	1,347,056			
			40,109		5,604	
10,245	177,367	779,528	1,387,165	0	5,604	0
					2,488	
4,486			1,580,071			
	103,084	739,341				
4,486	103,084	739,341	1,580,071	0	2,488	0
5,759	74,283	40,187	(192,906)	0	3,116	0
0	0	0	0	0	0	0
5,759	74,283	40,187	(192,906)	0	3,116	0
2,908	750,462	24,477	982,489	990	(3,116)	215
<u>\$8,667</u>	<u>\$824,745</u>	<u>\$64,664</u>	<u>\$789,583</u>	<u>\$990</u>	<u>\$0</u>	<u>\$215</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, 2010

	ACENET Revolving Loan	CDBG	CD Revolving Loan	Emergency Home Repair Loan	WIA Grant
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental		1,230,130			764,101
Charges for Services					
Licenses and Permits					
Fines and Forfeitures					
Interest			20,993		
Other Revenues		150,000	18,910		47,000
<i>Total Revenue</i>	<u>0</u>	<u>1,380,130</u>	<u>39,903</u>	<u>0</u>	<u>811,101</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					
Public Safety					
Public Works		1,285,074			
Health					
Human Services					994,250
Economic Development and Assistance	18,355		162,045		
<i>Debt Service:</i>					
Principal Retirement					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>18,355</u>	<u>1,285,074</u>	<u>162,045</u>	<u>0</u>	<u>994,250</u>
Excess of Revenues Over (Under) Expenditures	<u>(18,355)</u>	<u>95,056</u>	<u>(122,142)</u>	<u>0</u>	<u>(183,149)</u>
<u>Other Financing Sources (Uses):</u>					
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>(18,355)</u>	<u>95,056</u>	<u>(122,142)</u>	<u>0</u>	<u>(183,149)</u>
Fund Balances (Deficits) at Beginning of Year	<u>27,241</u>	<u>106,606</u>	<u>779,718</u>	<u>2,483</u>	<u>287,221</u>
Fund Balances (Deficits) at End of Year	<u>\$8,886</u>	<u>\$201,662</u>	<u>\$657,576</u>	<u>\$2,483</u>	<u>\$104,072</u>

<u>FEMA Reimbursement</u>	<u>Emergency Relief and Cleanup</u>	<u>SHSP 2009 Grant</u>	<u>EMA DOJ Grants</u>	<u>EMA FEMA Grant</u>	<u>EMA Pre-disaster Mitigation Grant</u>	<u>EMA CERT Grant</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
		15,528	30,773			394
<u>0</u>	<u>0</u>	<u>15,528</u>	<u>30,773</u>	<u>0</u>	<u>0</u>	<u>394</u>
	3,300	15,528	23,278			
<u>0</u>	<u>3,300</u>	<u>15,528</u>	<u>23,278</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>(3,300)</u>	<u>0</u>	<u>7,495</u>	<u>0</u>	<u>0</u>	<u>394</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	(3,300)	0	7,495	0	0	394
<u>4,729</u>	<u>5,057</u>	<u>0</u>	<u>368</u>	<u>1,142</u>	<u>6,500</u>	<u>256</u>
<u>\$4,729</u>	<u>\$1,757</u>	<u>\$0</u>	<u>\$7,863</u>	<u>\$1,142</u>	<u>\$6,500</u>	<u>\$650</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, 2010

	Help America Vote Act Grant	ARRA JAG Grant	ARRA VAWA Grant	ARRA HSTS Improvements	LBRS Grant
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental	3,407	16,835	5,194	18,837	85,008
Charges for Services					
Licenses and Permits					
Fines and Forfeitures					
Interest					
Other Revenues			383		
	<u>3,407</u>	<u>16,835</u>	<u>5,577</u>	<u>18,837</u>	<u>85,008</u>
<i>Total Revenue</i>	<u>3,407</u>	<u>16,835</u>	<u>5,577</u>	<u>18,837</u>	<u>85,008</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	3,397				
Judicial					
Public Safety					
Public Works					
Health				18,837	
Human Services		21,915	6,591		
Economic Development and Assistance					
<i>Debt Service:</i>					
Principal Retirement					
Interest and Fiscal Charges					
	<u>3,397</u>	<u>21,915</u>	<u>6,591</u>	<u>18,837</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,397</u>	<u>21,915</u>	<u>6,591</u>	<u>18,837</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>10</u>	<u>(5,080)</u>	<u>(1,014)</u>	<u>0</u>	<u>85,008</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In		10,961			
	<u>0</u>	<u>10,961</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>10,961</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	10	5,881	(1,014)	0	85,008
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>(3,099)</u>	<u>1,014</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$10</u>	<u>\$2,782</u>	<u>\$0</u>	<u>\$0</u>	<u>\$85,008</u>

C.O.P.S. Equipment Grant	DRC Non-Support Diversion Grants	TASC Grants	TASC Athens County Municipal Drug Court	Litter Control	ACBDD-WCBDD Project	Local Emergency Planning
\$0	\$0	\$0	\$0	\$0	\$0	\$0
50,000	77,820				197,369	13,392
<u>50,000</u>	<u>77,820</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>197,369</u>	<u>13,392</u>
50,000	71,932					8,337
					196,449	
<u>50,000</u>	<u>71,932</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>196,449</u>	<u>8,337</u>
<u>0</u>	<u>5,888</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>920</u>	<u>5,055</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	5,888	0	0	0	920	5,055
<u>0</u>	<u>0</u>	<u>9,033</u>	<u>4,568</u>	<u>1,697</u>	<u>0</u>	<u>27,485</u>
<u>\$0</u>	<u>\$5,888</u>	<u>\$9,033</u>	<u>\$4,568</u>	<u>\$1,697</u>	<u>\$920</u>	<u>\$32,540</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, 2010

	Recycle Ohio	Probate Court Mental Illness	HMG Project Launch	Psychological Evaluation Grant	USAR 2007 Grant
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental		45,757	28,772		
Charges for Services					
Licenses and Permits					
Fines and Forfeitures					
Interest					
Other Revenues					
<i>Total Revenue</i>	<u>0</u>	<u>45,757</u>	<u>28,772</u>	<u>0</u>	<u>0</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial		25,955			
Public Safety					3,976
Public Works					
Health					
Human Services			42,927		
Economic Development and Assistance					
<i>Debt Service:</i>					
Principal Retirement					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>0</u>	<u>25,955</u>	<u>42,927</u>	<u>0</u>	<u>3,976</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>19,802</u>	<u>(14,155)</u>	<u>0</u>	<u>(3,976)</u>
<u>Other Financing Sources (Uses):</u>					
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	0	19,802	(14,155)	0	(3,976)
Fund Balances (Deficits) at Beginning of Year	<u>480</u>	<u>36,049</u>	<u>0</u>	<u>2,600</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$480</u></u>	<u><u>\$55,851</u></u>	<u><u>(\$14,155)</u></u>	<u><u>\$2,600</u></u>	<u><u>(\$3,976)</u></u>

Clean Kids Grant	DARE Grant	Drug Prevention Grant	911 Government Assistance	Health Ohio Grant	Youth Services	Juvenile Court Projects
\$0	\$0	\$0	\$0	\$0	\$0	\$0
	14,891		136,119		345,248	15,258
					0	546
0	14,891	0	136,119	0	345,248	15,804
	10,200	13,477				
					311,915	27,763
0	10,200	13,477	0	0	311,915	27,763
0	4,691	(13,477)	136,119	0	33,333	(11,959)
	10,000					
0	10,000	0	0	0	0	0
0	14,691	(13,477)	136,119	0	33,333	(11,959)
17	(24)	13,426	440,541	16,850	174,205	134,889
<u>\$17</u>	<u>\$14,667</u>	<u>(\$51)</u>	<u>\$576,660</u>	<u>\$16,850</u>	<u>\$207,538</u>	<u>\$122,930</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, 2010

	JAG Grant	Victims Assistance	OCJS DVDA Sheriff	OCJS Prosecutor	Totals
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$810,164
Sales Tax					1,347,056
Intergovernmental		159,270	37,598		4,769,966
Charges for Services					1,453,942
Licenses and Permits					149,478
Fines and Forfeitures					138,459
Interest					21,450
Other Revenues		1,740			383,933
<i>Total Revenue</i>	<u>0</u>	<u>161,010</u>	<u>37,598</u>	<u>0</u>	<u>9,074,448</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					697,680
Judicial					502,489
Public Safety			50,476		2,103,004
Public Works					1,312,470
Health					384,050
Human Services	221	159,561			4,263,763
Economic Development and Assistance					180,400
<i>Debt Service:</i>					
Principal Retirement					5,106
Interest and Fiscal Charges					364
<i>Total Expenditures</i>	<u>221</u>	<u>159,561</u>	<u>50,476</u>	<u>0</u>	<u>9,449,326</u>
Excess of Revenues Over (Under) Expenditures	<u>(221)</u>	<u>1,449</u>	<u>(12,878)</u>	<u>0</u>	<u>(374,878)</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In		27,987	12,889		390,135
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>27,987</u>	<u>12,889</u>	<u>0</u>	<u>390,135</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(221)</u>	<u>29,436</u>	<u>11</u>	<u>0</u>	<u>15,257</u>
Fund Balances (Deficits) at Beginning of Year	<u>221</u>	<u>3,279</u>	<u>3,043</u>	<u>15</u>	<u>5,430,079</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$32,715</u>	<u>\$3,054</u>	<u>\$15</u>	<u>\$5,445,336</u>

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ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2010

	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
Assets:								
Cash and Cash Equivalents	\$6,429	\$0	\$6,195	\$0	\$708	\$21,504	\$0	\$34,836
<i>Total Assets</i>	<u>\$6,429</u>	<u>\$0</u>	<u>\$6,195</u>	<u>\$0</u>	<u>\$708</u>	<u>\$21,504</u>	<u>\$0</u>	<u>\$34,836</u>
Liabilities:								
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>
Fund Balances:								
<i>Unreserved/Undesignated, Reported in:</i>								
Debt Service Funds	4,057	0	2,620	0	202	397	0	7,276
<i>Total Fund Balances (Deficits)</i>	<u>4,057</u>	<u>0</u>	<u>2,620</u>	<u>0</u>	<u>202</u>	<u>397</u>	<u>0</u>	<u>7,276</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,429</u>	<u>\$0</u>	<u>\$6,195</u>	<u>\$0</u>	<u>\$708</u>	<u>\$21,504</u>	<u>\$0</u>	<u>\$34,836</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2010

	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	\$4	\$0	\$0	\$0	\$0	\$4
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>
Expenditures:								
<i>Debt Service:</i>								
Principal Retirement		83,243		35,000			310,000	428,243
Interest and Fiscal Charges		25,486		32,511			40,965	98,962
<i>Total Expenditures</i>	<u>0</u>	<u>108,729</u>	<u>0</u>	<u>67,511</u>	<u>0</u>	<u>0</u>	<u>350,965</u>	<u>527,205</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(108,729)</u>	<u>4</u>	<u>(67,511)</u>	<u>0</u>	<u>0</u>	<u>(350,965)</u>	<u>(527,201)</u>
Other Financing Sources (Uses):								
Transfers - In		108,729		67,511			350,965	527,205
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>108,729</u>	<u>0</u>	<u>67,511</u>	<u>0</u>	<u>0</u>	<u>350,965</u>	<u>527,205</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>0</u>	<u>0</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>
Fund Balances (Deficits) at Beginning 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>
Fund Balances (Deficits) at End of Year	<u>\$4,057</u>	<u>\$0</u>	<u>\$2,620</u>	<u>\$0</u>	<u>\$202</u>	<u>\$397</u>	<u>\$0</u>	<u>\$7,276</u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2010

	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	\$355,786	\$26,805	\$383,892
<i>Total Assets</i>	<u>\$809</u>	<u>\$492</u>	<u>\$0</u>	<u>\$355,786</u>	<u>\$26,805</u>	<u>\$383,892</u>
<u>Liabilities</u>						
Contracts Payable						\$0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balances:</u>						
<i>Unreserved/Undesignated, Reported in:</i>						
Capital Projects Funds	809	492	0	355,786	26,805	383,892
<i>Total Fund Balances (Deficits)</i>	<u>809</u>	<u>492</u>	<u>0</u>	<u>355,786</u>	<u>26,805</u>	<u>383,892</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$809</u>	<u>\$492</u>	<u>\$0</u>	<u>\$355,786</u>	<u>\$26,805</u>	<u>\$383,892</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2010

	County Home Improvement	Dog Shelter Construction	Issue I Projects	Beacon Capital Improvement	Capital Projects	Totals
Revenues:						
Intergovernmental	\$0	\$0	\$592,904	\$0	\$0	\$592,904
<i>Total Revenue</i>	0	0	592,904	0	0	592,904
Expenditures:						
Capital Outlay			592,904	43,539		636,443
<i>Total Expenditures</i>	0	0	592,904	43,539	0	636,443
Excess of Revenues Over (Under) Expenditures	0	0	0	(43,539)	0	(43,539)
Other Financing Sources (Uses):						
Transfers - In				50,000		50,000
<i>Total Other Sources (Uses)</i>	0	0	0	50,000	0	50,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	0	6,461	0	6,461
Fund Balance (Deficits) at Beginning of Year	809	492	0	349,325	26,805	377,431
Fund Balances (Deficits) at End of Year	<u>\$809</u>	<u>\$492</u>	<u>\$0</u>	<u>\$355,786</u>	<u>\$26,805</u>	<u>\$383,892</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,850,719	\$1,850,719	\$1,931,136	\$80,417
Sales Tax	4,900,000	4,900,000	5,351,706	451,706
Intergovernmental	1,688,149	1,688,149	1,860,412	172,263
Charges for Services	1,750,700	1,725,018	2,071,784	346,766
Licenses and Permits	2,400	2,400	3,411	1,011
Fines and Forfeitures	124,000	124,000	168,995	44,995
Interest	601,000	601,000	557,080	(43,920)
Other	540,237	540,237	449,123	(91,114)
Total Revenue	11,457,205	11,431,523	12,393,647	962,124
Expenditures:				
<i>Current:</i>				
General Government - Legislative and Executive				
Board of County Commissioners				
Salary and Wages	266,572	266,572	264,804	1,768
Fringe Benefits	50,120	50,120	47,158	2,962
Contractual Services	52,790	90,942	84,747	6,195
Supplies and Materials	9,000	9,000	7,730	1,270
Other	93,000	76,707	70,049	6,658
Total Board of County Commissioners	471,482	493,341	474,488	18,853
County Auditor				
General Office				
Salary and Wages	255,850	255,850	250,819	5,031
Fringe Benefits	35,819	35,819	34,652	1,167
Contractual Services	9,000	9,000	7,000	2,000
Supplies and Materials	11,000	10,975	10,078	897
Other	16,500	16,500	13,841	2,659
Total County Auditor	328,169	328,144	316,390	11,754
Treasurer				
Salary and Wages	108,819	108,519	108,483	36
Fringe Benefits	15,235	15,235	15,188	47
Contractual Services	14,284	14,034	13,941	93
Supplies and Materials	1,200	1,500	1,480	20
Other	3,250	3,500	3,398	102
Total Treasurer	142,788	142,788	142,490	298
Prosecuting Attorney				
Salary and Wages	735,703	732,703	731,811	892
Fringe Benefits	102,998	102,998	102,207	791
Supplies and Materials	5,000	4,254	4,254	0
Capital Outlay and Equipment	3,000	1,839	1,839	0
Other	74,009	78,916	78,440	476
Total Prosecuting Attorney	920,710	920,710	918,551	2,159
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, 2010

	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	66,969	8,031
Total Bureau of Inspection	75,000	75,000	66,969	8,031
Settlement Fees				
Other Expenses	55,000	39,558	35,877	3,681
Total Settlement Fees	55,000	39,558	35,877	3,681
County Planning Commission				
Other Expenses	12,938	12,938	4,438	8,500
Total County Planning Commission	12,938	12,938	4,438	8,500
Data Processing				
Salary and Wages	35,020	35,020	35,020	0
Fringe Benefits	4,903	4,903	4,903	0
Contractual Services	35,660	35,660	34,269	1,391
Supplies and Materials	12,000	11,468	9,899	1,569
Capital Outlay and Equipment	3,500	3,500	3,091	409
Total Data Processing	91,083	90,551	87,182	3,369
Board of Elections				
Salary and Wages	407,148	336,912	336,845	67
Fringe Benefits	45,240	36,081	36,081	0
Contractual Services	93,500	101,272	101,272	0
Supplies and Materials	12,000	20,610	20,610	0
Capital Outlay and Equipment	5,000	17,808	17,750	58
Other	7,000	7,887	7,887	0
Total Board of Elections	569,888	520,570	520,445	125
Recorder				
General Office				
Salary and Wages	120,420	120,420	119,891	529
Fringe Benefits	16,859	16,859	16,785	74
Contractual Services	81,500	81,500	81,500	0
Supplies and Materials	2,634	2,634	2,241	393
Other	3,858	3,858	2,556	1,302
Total General Office	225,271	225,271	222,973	2,298
Microfilm				
Salary and Wages	39,238	39,238	39,112	126
Fringe Benefits	5,494	5,494	5,476	18
Contractual Services	5,944	5,659	5,659	0
Supplies and Materials	1,000	1,000	999	1
Total Microfilm	51,676	51,391	51,246	145
Total Recorder	276,947	276,662	274,219	2,443

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, 2010

	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	143,509	92,775	74,299	18,476
Other	2,000	4,500	4,500	0
Total County Commissioners - Other	145,509	97,275	78,799	18,476
Buildings and Grounds				
Salary and Wages	154,000	154,000	151,741	2,259
Fringe Benefits	21,101	21,253	21,244	9
Contractual Services	387,616	390,602	360,086	30,516
Supplies and Materials	41,957	52,957	48,106	4,851
Capital Outlay and Equipment	46,853	27,713	23,132	4,581
Other	7,866	20,725	18,199	2,526
Total Buildings and Grounds	659,393	667,250	622,508	44,742
Insurances				
Contractual Services	1,220,663	1,446,972	1,440,233	6,739
Other	11,000	11,000	3,625	7,375
Total Insurances	1,231,663	1,457,972	1,443,858	14,114
Unanticipated Emergencies				
Contractual Services	318,000	269,756	266,674	3,082
Other	513,000	0	0	0
Total Unanticipated Emergencies	831,000	269,756	266,674	3,082
Total General Government - Legislative and Executive	5,812,070	5,393,015	5,252,888	140,127
General Government - Judicial				
Court of Appeals				
Contractual Services	545	0	0	0
Supplies and Materials	1,550	650	650	0
Capital Outlay and Equipment	8,048	9,232	9,232	0
Other	125	0	0	0
Total Court of Appeals	10,268	9,882	9,882	0
Common Pleas Court				
Salary and Wages	322,341	323,500	323,223	277
Fringe Benefits	43,348	46,755	46,755	0
Contractual Services	114,300	163,735	156,921	6,814
Supplies and Materials	15,000	10,434	8,913	1,521
Other	10,200	10,835	8,640	2,195
Total Common Pleas Court	505,189	555,259	544,452	10,807
Law Library				
Other	0	1,200	1,200	0
Total Law Library	0	1,200	1,200	0

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Judicial (continued)				
Juvenile Court				
Salary and Wages	379,555	399,555	387,355	12,200
Fringe Benefits	62,660	62,660	55,488	7,172
Contractual Services	4,400	4,400	3,815	585
Supplies and Materials	10,000	9,900	4,824	5,076
Other	87,552	57,652	50,717	6,935
Total Juvenile Court	544,167	534,167	502,199	31,968
Probate Court				
Salary and Wages	131,813	111,713	102,686	9,027
Fringe Benefits	19,867	19,867	14,376	5,491
Contractual Services	43,000	50,300	44,449	5,851
Supplies and Materials	7,000	7,000	3,149	3,851
Other	7,500	7,500	5,169	2,331
Total Probate Court	209,180	196,380	169,829	26,551
Clerk of Courts				
Salary and Wages	153,342	153,342	151,182	2,160
Fringe Benefits	21,468	21,468	21,165	303
Contractual Services	4,300	4,300	4,297	3
Other	5,000	5,000	4,999	1
Total Clerk of Courts	184,110	184,110	181,643	2,467
Municipal Court				
Salary and Wages	85,054	84,554	83,674	880
Fringe Benefits	11,907	11,907	11,645	262
Contractual Services	64,603	65,103	64,067	1,036
Total Municipal Court	161,564	161,564	159,386	2,178
County Commissioners - Other				
Contractual Services	598,000	570,078	569,983	95
Other	6,000	6,000	2,163	3,837
Total County Commissioners - Other	604,000	576,078	572,146	3,932
Total General Government - Judicial	2,218,478	2,218,640	2,140,737	77,903
Public Safety				
Board of County Commissioners				
Contractual Services	25,000	5,693	555	5,138
Total Board of County Commissioners	25,000	5,693	555	5,138
Coroner				
Salary and Wages	55,100	58,219	58,219	0
Fringe Benefits	7,714	8,163	8,163	0
Contractual Services	53,800	69,200	68,304	896
Supplies and Materials	250	2,250	291	1,959
Other	13,000	4,632	415	4,217
Total Coroner	129,864	142,464	135,392	7,072

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Public Safety (continued)				
Sheriff				
Salary and Wages	1,320,536	1,335,889	1,333,348	2,541
Fringe Benefits	231,770	227,407	227,407	0
Contractual Services	99,098	97,625	97,625	0
Supplies and Materials	106,905	122,913	122,913	0
Capital Outlay and Equipment	27,670	25,626	25,626	0
Other	43,308	44,303	44,303	0
Total Sheriff	1,829,287	1,853,763	1,851,222	2,541
County Commissioners - Other				
Contractual Services	1,059,000	1,392,582	1,391,538	1,044
Total County Commissioners - Other	1,059,000	1,392,582	1,391,538	1,044
Total Public Safety	3,043,151	3,394,502	3,378,707	15,795
Public Works				
Board of County Commissioners				
Contractual Services	83,000	113,500	113,500	0
Total Board of County Commissioners	83,000	113,500	113,500	0
Total Public Works	83,000	113,500	113,500	0
Health				
Vital Statistics				
Other	1,000	1,000	779	221
Total Vital Statistics	1,000	1,000	779	221
Agriculture				
Other	263,253	264,253	264,253	0
Total Agriculture	263,253	264,253	264,253	0
Other Health				
Other	84,792	84,792	70,342	14,450
Total Other Health	84,792	84,792	70,342	14,450
County Commissioners - Other				
Contractual Services	51,000	63,000	60,350	2,650
Total County Commissioners - Other	51,000	63,000	60,350	2,650
Total Health	400,045	413,045	395,724	17,321

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Human Services				
Soldier Relief				
Salary and Wages	123,925	104,531	104,530	1
Fringe Benefits	14,000	14,973	14,760	213
Supplies and Materials	4,241	3,969	3,969	0
Capital Outlay and Equipment	2,774	1,801	1,801	0
Other	314,285	336,299	336,131	168
Total Soldier Relief	459,225	461,573	461,191	382
Memorial Day Expense				
Supplies and Materials	32,000	29,030	29,030	0
Total Memorial Day Expense	32,000	29,030	29,030	0
Total Human Services	491,225	490,603	490,221	382
Conservation & Recreation				
Board of County Commissioners				
Other	9,702	9,702	5,928	3,774
Total Board of County Commissioners	9,702	9,702	5,928	3,774
Total Conservation & Recreation	9,702	9,702	5,928	3,774
Total Expenditures	12,057,671	12,033,007	11,777,705	255,302
Excess of Revenues Over (Under) Expenditures	(600,466)	(601,484)	615,942	1,217,426
Other Financing Sources (Uses):				
Advances - In	0	52,420	52,420	0
Advances - Out	0	(52,420)	(52,420)	0
Transfers - Out	(1,018,971)	(1,079,619)	(1,079,619)	0
Total Other Financing Sources (Uses)	(1,018,971)	(1,079,619)	(1,079,619)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,619,437)	(1,681,103)	(463,677)	1,217,426
Fund Balances (Deficit) at Beginning of Year	1,634,178	1,634,178	1,634,178	0
Prior Year Encumbrances Appropriated	46,925	46,925	46,925	0
Fund Balances (Deficit) at End of Year	<u>\$61,666</u>	<u>\$0</u>	<u>\$1,217,426</u>	<u>\$1,217,426</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, 2010

	Budgeted		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental	\$10,587,635	\$10,547,420	\$9,181,400	(\$1,366,020)
Other	5,000	38,000	34,855	(3,145)
Total Revenue	10,592,635	10,585,420	9,216,255	(1,369,165)
Expenditures:				
<i>Current:</i>				
Human Services				
Administration				
Salary and Wages	2,250,000	2,250,000	2,168,269	81,731
Fringe Benefits	1,401,100	1,436,100	1,409,914	26,186
Contractual Services	450,000	260,385	260,372	13
Supplies and Materials	130,000	103,000	102,583	417
Capital Outlay and Equipment	50,000	50,000	44,465	5,535
Other	1,035,600	880,100	840,788	39,312
Total Administration	5,316,700	4,979,585	4,826,391	153,194
Social Services				
Salary and Wages	1,775,000	1,775,000	1,457,558	317,442
Fringe Benefits	1,138,500	1,138,500	864,256	274,244
Contractual Services	2,232,035	1,800,931	1,760,790	40,141
Supplies and Materials	20,000	20,000	7,718	12,282
Capital Outlay and Equipment	5,000	5,000	695	4,305
Other	530,400	515,400	485,496	29,904
Total Social Services	5,700,935	5,254,831	4,576,513	678,318
Total Expenditures	11,017,635	10,234,416	9,402,904	831,512
Excess of Revenues Over (Under) Expenditures	(425,000)	351,004	(186,649)	(537,653)
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	553	553
Transfers - In	425,000	425,000	162,279	(262,721)
Total Other Financing Sources (Uses)	425,000	425,000	162,832	(262,168)

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	776,004	(23,817)	(799,821)
Fund Balances (Deficit) at Beginning of Year	1,019,272	1,019,272	1,019,272	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,019,272</u>	<u>\$1,795,276</u>	<u>\$995,455</u>	<u>(\$799,821)</u>

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, 2010

	Budgeted		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental	\$4,200,000	\$4,200,000	\$4,274,138	\$74,138
Charges for Services	0	0	151	151
Fines and Forfeitures	30,000	30,000	51,260	21,260
Interest	0	0	1,283	1,283
Other	70,000	70,000	101,622	31,622
Total Revenue	4,300,000	4,300,000	4,428,454	128,454
Expenditures:				
<i>Current:</i>				
Public Works				
County Engineer				
Salary and Wages	277,000	277,000	252,806	24,194
Fringe Benefits	95,000	100,000	92,140	7,860
Contractual Services	162,000	42,000	41,306	694
Supplies and Materials	10,000	10,000	8,778	1,222
Capital Outlay and Equipment	10,000	10,000	10,000	0
Other	111,000	86,000	82,093	3,907
Total County Engineer	665,000	525,000	487,123	37,877
Road				
Salary and Wages	1,200,000	1,200,000	1,017,300	182,700
Fringe Benefits	672,066	718,224	686,167	32,057
Supplies and Materials	600,000	600,000	600,000	0
Capital Outlay and Equipment	134,000	134,000	133,181	819
Other	500,000	500,000	496,964	3,036
Total Road	3,106,066	3,152,224	2,933,612	218,612
Bridge				
Contractual Services	435,000	631,000	630,331	669
Supplies and Materials	30,000	30,000	30,000	0
Capital Outlay and Equipment	1,000	0	0	0
Other	50,000	50,000	50,000	0
Total Bridge	516,000	711,000	710,331	669
Total Public Works	4,287,066	4,388,224	4,131,066	257,158
Total Expenditures	4,287,066	4,388,224	4,131,066	257,158

continued

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Excess of Revenues Over (Under) Expenditures	12,934	(88,224)	297,388	385,612
Fund Balances (Deficit) at Beginning of Year	755,757	755,757	755,757	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>\$768,691</u>	<u>\$667,533</u>	<u>\$1,053,145</u>	<u>\$385,612</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, 2010

	Budgeted		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Property Taxes	\$3,130,924	\$3,130,924	\$3,300,122	\$169,198
Intergovernmental	2,915,817	2,915,817	3,130,520	214,703
Charges for Services	840,500	840,500	794,552	(45,948)
Other	159,000	171,163	144,898	(26,265)
Total Revenue	7,046,241	7,058,404	7,370,092	311,688
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	2,648,166	2,654,461	2,473,011	181,450
Fringe Benefits	1,135,826	1,130,565	1,046,604	83,961
Contractual Services	2,294,795	2,286,983	2,061,800	225,183
Supplies and Materials	46,500	50,167	46,219	3,948
Capital Outlay and Equipment	140,650	117,132	55,436	61,696
Other	1,130,150	1,155,568	1,008,415	147,153
Total Expenditures	7,396,087	7,394,876	6,691,485	703,391
Excess of Revenues Over (Under) Expenditures	(349,846)	(336,472)	678,607	1,015,079
Other Financing Sources (Uses):				
Advances - In	0	12,000	0	(12,000)
Advances - Out	0	(21,000)	(21,000)	0
Total Other Financing Sources (Uses)	0	(9,000)	(21,000)	(12,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(349,846)	(345,472)	657,607	1,003,079
Fund Balances (Deficit) at Beginning of Year	4,452,923	4,452,923	4,452,923	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$4,103,077	\$4,107,451	\$5,110,530	\$1,003,079

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, 2010

	Budgeted		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Property Taxes	\$3,951,250	\$3,951,250	\$4,165,051	\$213,801
Intergovernmental	2,884,318	2,884,318	2,765,863	(118,455)
Charges for Services	252,692	252,692	460,256	207,564
Other	121,000	121,000	91,083	(29,917)
Total Revenue	7,209,260	7,209,260	7,482,253	272,993
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	3,881,754	3,881,754	3,860,698	21,056
Fringe Benefits	1,998,778	1,977,630	1,950,306	27,324
Contractual Services	668,443	918,646	814,729	103,917
Supplies and Materials	193,714	225,214	207,077	18,137
Capital Outlay and Equipment	75,000	151,500	110,463	41,037
Other	1,205,239	1,451,066	1,260,483	190,583
Total Expenditures	8,022,928	8,605,810	8,203,756	402,054
Excess of Revenues Over (Under) Expenditures	(813,668)	(1,396,550)	(721,503)	675,047
Other Financing Sources (Uses):				
Transfers - Out	(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	(863,668)	(1,446,550)	(771,503)	675,047
Fund Balances (Deficit) at Beginning of Year	6,041,289	6,041,289	6,041,289	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,177,621</u>	<u>\$4,594,739</u>	<u>\$5,269,786</u>	<u>\$675,047</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,411,149	\$1,411,149	\$1,487,362	\$76,213
Intergovernmental	293,386	293,386	298,991	5,605
<i>Total Revenue</i>	1,704,535	1,704,535	1,786,353	81,818
Expenditures:				
<i>Current:</i>				
Health				
Salary and Wages	0	5,000	4,090	910
Fringe Benefits	0	935	145	790
Contractual Services	0	2,059,000	1,928,299	130,701
Supplies and Materials	0	1,000	0	1,000
Capital Outlay and Equipment	0	101,000	90,576	10,424
Other	0	56,359	53,586	2,773
<i>Total Expenditures</i>	0	2,223,294	2,076,696	146,598
Excess of Revenues Over (Under) Expenditures	1,704,535	(518,759)	(290,343)	228,416
Fund Balances (Deficit) at Beginning of Year	708,767	708,767	708,767	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,413,302</u>	<u>\$190,008</u>	<u>\$418,424</u>	<u>\$228,416</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges For Services	\$27,000	\$27,000	\$25,801	(\$1,199)
Licenses and Permits	120,000	120,000	143,409	23,409
Fines and Forfeitures	16,000	20,000	26,178	6,178
Other	2,500	2,500	5,707	3,207
<i>Total Revenue</i>	165,500	169,500	201,095	31,595
Expenditures:				
<i>Current:</i>				
Health				
Salary and Wages	100,038	104,687	103,800	887
Fringe Benefits	83,514	81,965	81,857	108
Contractual Services	2,000	2,000	1,055	945
Supplies and Materials	21,600	25,148	22,515	2,633
Other	31,140	41,832	39,421	2,411
<i>Total Expenditures</i>	238,292	255,632	248,648	6,984
Excess of Revenues Over (Under) Expenditures	(72,792)	(86,132)	(47,553)	38,579
Fund Balances (Deficit) at Beginning of Year	86,239	86,239	86,239	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$13,447</u>	<u>\$107</u>	<u>\$38,686</u>	<u>\$38,579</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, 2010

	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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$1,748,000	\$1,748,000	\$1,093,907	(\$654,093)
Charges for Services	160,000	160,000	198,027	38,027
<i>Total Revenue</i>	1,908,000	1,908,000	1,291,934	(616,066)
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	715,000	715,000	703,632	11,368
Fringe Benefits	405,004	405,195	389,084	16,111
Contractual Services	725,000	679,008	609,194	69,814
Other	66,000	66,000	35,925	30,075
<i>Total Expenditures</i>	1,911,004	1,865,203	1,737,835	127,368
Excess of Revenues Over (Under) Expenditures	(3,004)	42,797	(445,901)	(488,698)
Other Financing Sources (Uses):				
Transfers - In	0	0	265,000	265,000
<i>Total Other Financing Sources (Uses)</i>	0	0	265,000	265,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(3,004)	42,797	(180,901)	(223,698)
Fund Balances (Deficit) at Beginning of Year	308,269	308,269	308,269	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$305,265</u>	<u>\$351,066</u>	<u>\$127,368</u>	<u>(\$223,698)</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$5,000	\$5,000	\$5,339	\$339
<i>Total Revenues</i>	5,000	5,000	5,339	339
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	15,000	15,000	1,163	13,837
<i>Total Expenditures</i>	15,000	15,000	1,163	13,837
Excess of Revenues Over (Under) Expenditures	(10,000)	(10,000)	4,176	14,176
Fund Balances (Deficit) at Beginning of Year	16,236	16,236	16,236	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,236</u>	<u>\$6,236</u>	<u>\$20,412</u>	<u>\$14,176</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$612,750	\$612,750	\$680,794	\$68,044
Other	0	0	419	419
<i>Total Revenue</i>	612,750	612,750	681,213	68,463
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	281,561	281,561	275,899	5,662
Fringe Benefits	105,725	105,858	103,793	2,065
Contractual Services	175,000	175,000	139,178	35,822
Supplies and Materials	3,000	3,000	962	2,038
Capital Outlay	10,000	10,000	4,322	5,678
Other	19,000	19,000	5,936	13,064
<i>Total Expenditures</i>	594,286	594,419	530,090	64,329
Excess of Revenues Over (Under) Expenditures	18,464	18,331	151,123	132,792
Fund Balances (Deficit) at Beginning of Year	663,089	663,089	663,089	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$681,553</u>	<u>\$681,420</u>	<u>\$814,212</u>	<u>\$132,792</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$12,500	\$12,500
Other	0	0	126	126
<i>Total Revenue</i>	0	0	12,626	12,626
Expenditures:				
<i>Current:</i>				
Public Works				
Fringe Benefits	169	169	78	91
Contractual Services	25,000	23,500	20,677	2,823
Supplies and Materials	0	500	367	133
Other	0	1,000	881	119
<i>Total Expenditures</i>	25,169	25,169	22,003	3,166
Excess of Revenues Over (Under) Expenditures	(25,169)	(25,169)	(9,377)	15,792
Fund Balances (Deficit) at Beginning of Year	26,660	26,660	26,660	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,491</u>	<u>\$1,491</u>	<u>\$17,283</u>	<u>\$15,792</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$62,000	\$62,000	\$34,787	(\$27,213)
Other	3,000	3,500	12,145	8,645
Total Revenue	65,000	65,500	46,932	(18,568)
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	43,798	48,893	48,669	224
Fringe Benefits	14,519	11,316	7,879	3,437
Contractual Services	1,100	1,100	285	815
Supplies and Materials	4,500	8,000	5,673	2,327
Capital Outlay	5,000	5,000	4,001	999
Other	11,050	13,930	10,078	3,852
Total Expenditures	79,967	88,239	76,585	11,654
Excess of Revenues Over (Under) Expenditures	(14,967)	(22,739)	(29,653)	(6,914)
Other Financing Sources (Uses):				
Transfers - In	34,216	34,216	34,528	312
Total Other Financing Sources (Uses)	34,216	34,216	34,528	312
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	19,249	11,477	4,875	(6,602)
Fund Balances (Deficit) at Beginning of Year	6,779	6,779	6,779	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$26,028</u>	<u>\$18,256</u>	<u>\$11,654</u>	<u>(\$6,602)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Law Library Resources Fund
For the Year Ended December 31, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$20,000	\$0	\$104	\$104
Fines and Forfeitures	20,000	70,000	63,884	(6,116)
Other	0	30,688	30,972	284
<i>Total Revenues</i>	40,000	100,688	94,960	(5,728)
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	28,873	28,874	28,874	0
Fringe Benefits	9,927	10,049	10,034	15
Contractual Services	0	4,000	3,131	869
Capital Outlay	0	1,000	0	1,000
Other	1,200	56,765	54,096	2,669
<i>Total Expenditures</i>	40,000	100,688	96,135	4,553
Excess of Revenues Over (Under) Expenditures	0	0	(1,175)	(1,175)
Other Financing Sources (Uses):				
Transfers - In	0	0	19,630	19,630
<i>Total Other Financing Sources (Uses)</i>	0	0	19,630	19,630
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	18,455	18,455
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	\$18,455	\$18,455

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$120,000	\$120,000	\$157,600	\$37,600
Other	6,000	6,000	9,408	3,408
Total Revenues	126,000	126,000	167,008	41,008
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Treasurer				
Salary and Wages	52,846	52,846	52,846	0
Fringe Benefits	29,432	29,432	16,531	12,901
Contractual Services	6,000	9,000	8,539	461
Supplies and Materials	200	400	341	59
Capital Outlay	600	200	0	200
Other	1,000	1,200	1,040	160
Total Treasurer	90,078	93,078	79,297	13,781
Prosecuting Attorney				
Salary and Wages	61,787	61,787	59,043	2,744
Fringe Benefits	10,290	10,290	9,553	737
Contractual Services	0	3,629	3,629	0
Supplies and Materials	2,000	2,000	2,000	0
Capital Outlay	5,000	5,000	757	4,243
Other	10,000	10,000	7,228	2,772
Total Prosecuting Attorney	89,077	92,706	82,210	10,496
Total Expenditures	179,155	185,784	161,507	24,277
Excess of Revenues Over (Under) Expenditures	(53,155)	(59,784)	5,501	65,285
Fund Balances (Deficit) at Beginning of Year	93,213	93,213	93,213	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$40,058</u>	<u>\$33,429</u>	<u>\$98,714</u>	<u>\$65,285</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$300	\$300	\$287	(\$13)
<i>Total Revenue</i>	300	300	287	(13)
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Contractual Services	1,000	900	411	489
Other	1,000	1,100	1,039	61
<i>Total Expenditures</i>	2,000	2,000	1,450	550
Excess of Revenues Over (Under) Expenditures	(1,700)	(1,700)	(1,163)	537
Fund Balances (Deficit) at Beginning of Year	2,158	2,158	2,158	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$458</u>	<u>\$458</u>	<u>\$995</u>	<u>\$537</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$5,000	\$5,000	\$8,578	\$3,578
Licenses and Permits	5,600	5,600	5,882	282
<i>Total Revenue</i>	10,600	10,600	14,460	3,860
Expenditures:				
<i>Current:</i>				
Health				
Other	0	14,310	14,310	0
<i>Total Expenditures</i>	0	14,310	14,310	0
Excess of Revenues Over (Under) Expenditures	10,600	(3,710)	150	3,860
Fund Balances (Deficit) at Beginning of Year	5,758	5,758	5,758	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$16,358</u>	<u>\$2,048</u>	<u>\$5,908</u>	<u>\$3,860</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$14,000	\$14,000	\$13,544	(\$456)
<i>Total Revenue</i>	14,000	14,000	13,544	(456)
Expenditures:				
<i>Current:</i>				
General Government-Judicial Equipment	32,000	32,000	30,351	1,649
<i>Total Expenditures</i>	32,000	32,000	30,351	1,649
Excess of Revenues Over (Under) Expenditures	(18,000)	(18,000)	(16,807)	1,193
Fund Balances (Deficit) at Beginning of Year	34,571	34,571	34,571	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$16,571</u>	<u>\$16,571</u>	<u>\$17,764</u>	<u>\$1,193</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$4,000	\$4,000	\$4,073	\$73
<i>Total Revenue</i>	4,000	4,000	4,073	73
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	6,000	6,000	5,924	76
<i>Total Expenditures</i>	6,000	6,000	5,924	76
Excess of Revenues Over (Under) Expenditures	(2,000)	(2,000)	(1,851)	149
Fund Balances (Deficit) at Beginning of Year	6,703	6,703	6,703	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,703</u>	<u>\$4,703</u>	<u>\$4,852</u>	<u>\$149</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$16,000	\$16,000	\$16,417	\$417
<i>Total Revenue</i>	16,000	16,000	16,417	417
Expenditures:				
<i>Current:</i>				
General Government-Judicial Equipment	0	84,140	55,074	29,066
<i>Total Expenditures</i>	0	84,140	55,074	29,066
Excess of Revenues Over (Under) Expenditures	16,000	(68,140)	(38,657)	29,483
Other Financing Sources (Uses):				
Transfers - In	0	9,140	9,140	0
<i>Total Other Financing Sources (Uses)</i>	0	9,140	9,140	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	16,000	(59,000)	(29,517)	29,483
Fund Balances (Deficit) at Beginning of Year	66,626	66,626	66,626	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$82,626</u>	<u>\$7,626</u>	<u>\$37,109</u>	<u>\$29,483</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$5,000	\$5,000	\$3,104	(\$1,896)
<i>Total Revenue</i>	5,000	5,000	3,104	(1,896)
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	0	5,000	1,686	3,314
<i>Total Expenditures</i>	0	5,000	1,686	3,314
Excess of Revenues Over (Under) Expenditures	5,000	0	1,418	1,418
Fund Balances (Deficit) at Beginning of Year	2,535	2,535	2,535	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$7,535</u>	<u>\$2,535</u>	<u>\$3,953</u>	<u>\$1,418</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$9,000	\$9,000	\$7,948	(\$1,052)
<i>Total Revenue</i>	9,000	9,000	7,948	(1,052)
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	0	5,000	2,528	2,472
<i>Total Expenditures</i>	0	5,000	2,528	2,472
Excess of Revenues Over (Under) Expenditures	9,000	4,000	5,420	1,420
Fund Balances (Deficit) at Beginning of Year	19,260	19,260	19,260	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$28,260</u>	<u>\$23,260</u>	<u>\$24,680</u>	<u>\$1,420</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$7,000	\$7,000	\$7,357	\$357
<i>Total Revenue</i>	7,000	7,000	7,357	357
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	44,000	44,000	29,751	14,249
<i>Total Expenditures</i>	44,000	44,000	29,751	14,249
Excess of Revenues Over (Under) Expenditures	(37,000)	(37,000)	(22,394)	14,606
Fund Balances (Deficit) at Beginning of Year	45,384	45,384	45,384	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$8,384</u>	<u>\$8,384</u>	<u>\$22,990</u>	<u>\$14,606</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Juvenile Drivers Interlock & Alcohol Monitoring Fund
For the Year Ended December 31, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$0	\$50	\$50	\$0
<i>Total Revenue</i>	0	50	50	0
Expenditures:				
<i>Current:</i>				
Health				
Other	0	50	0	50
<i>Total Expenditures</i>	0	50	0	50
Excess of Revenues Over (Under) Expenditures	0	0	50	50
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	\$50	\$50

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$1,000	\$1,000	\$1,620	\$620
<i>Total Revenue</i>	1,000	1,000	1,620	620
Expenditures:				
<i>Current:</i>				
Health				
Other	16,000	16,000	0	16,000
<i>Total Expenditures</i>	16,000	16,000	0	16,000
Excess of Revenues Over (Under) Expenditures	(15,000)	(15,000)	1,620	16,620
Fund Balances (Deficit) at Beginning of Year	16,319	16,319	16,319	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,319</u>	<u>\$1,319</u>	<u>\$17,939</u>	<u>\$16,620</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$9,000	\$9,000	\$13,414	\$4,414
<i>Total Revenue</i>	9,000	9,000	13,414	4,414
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	5,000	11,000	10,342	658
<i>Total Expenditures</i>	5,000	11,000	10,342	658
Excess of Revenues Over (Under) Expenditures	4,000	(2,000)	3,072	5,072
Fund Balances (Deficit) at Beginning of Year	2,476	2,476	2,476	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$6,476	\$476	\$5,548	\$5,072

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$10,000	\$10,000	\$20,709	\$10,709
<i>Total Revenue</i>	10,000	10,000	20,709	10,709
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	0	9,476	8,940	536
Fringe Benefits	0	1,464	1,322	142
Contractual Services	0	11,648	10,609	1,039
Other	10,000	0	0	0
<i>Total Expenditures</i>	10,000	22,588	20,871	1,717
Excess of Revenues Over (Under) Expenditures	0	(12,588)	(162)	12,426
Fund Balances (Deficit) at Beginning of Year	12,588	12,588	12,588	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$12,588</u>	<u>\$0</u>	<u>\$12,426</u>	<u>\$12,426</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$228,000	\$228,000	\$94,919	(\$133,081)
<i>Total Revenue</i>	228,000	228,000	94,919	(133,081)
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	60,000	89,460	89,453	7
Fringe Benefits	12,708	13,873	13,869	4
<i>Total Expenditures</i>	72,708	103,333	103,322	11
Excess of Revenues Over (Under) Expenditures	155,292	124,667	(8,403)	(133,070)
Fund Balances (Deficit) at Beginning of Year	11,795	11,795	11,795	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$167,087</u>	<u>\$136,462</u>	<u>\$3,392</u>	<u>(\$133,070)</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$200	\$200	\$383	\$183
<i>Total Revenue</i>	200	200	383	183
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	2,000	2,000	0	2,000
<i>Total Expenditures</i>	2,000	2,000	0	2,000
Excess of Revenues Over (Under) Expenditures	(1,800)	(1,800)	383	2,183
Fund Balances (Deficit) at Beginning of Year	2,253	2,253	2,253	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$453	\$453	\$2,636	\$2,183

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$200	\$200	\$25	(\$175)
<i>Total Revenue</i>	200	200	25	(175)
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)	25	1,230
Fund Balances (Deficit) at Beginning of Year	1,555	1,555	1,555	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$350</u>	<u>\$350</u>	<u>\$1,580</u>	<u>\$1,230</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$15,000	\$32,000	\$37,550	\$5,550
Other	3,500	3,500	2,145	(1,355)
<i>Total Revenue</i>	18,500	35,500	39,695	4,195
Expenditures:				
<i>Current:</i>				
Public Safety				
Sheriff				
Other	13,321	31,921	27,479	4,442
Total Sheriff	13,321	31,921	27,479	4,442
Prosecuting Attorney				
Other	5,000	5,000	3,371	1,629
Total Prosecuting Attorney	5,000	5,000	3,371	1,629
<i>Total Expenditures</i>	18,321	36,921	30,850	6,071
Excess of Revenues Over (Under) Expenditures	179	(1,421)	8,845	10,266
Fund Balances (Deficit) at Beginning of Year	51,441	51,441	51,441	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$51,620	\$50,020	\$60,286	\$10,266

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$15,000	\$15,000	\$21,890	\$6,890
<i>Total Revenue</i>	15,000	15,000	21,890	6,890
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	9,860	27,360	19,345	8,015
Fringe Benefits	1,568	4,468	3,043	1,425
Other	2,000	2,000	1,977	23
<i>Total Expenditures</i>	13,428	33,828	24,365	9,463
Excess of Revenues Over (Under) Expenditures	1,572	(18,828)	(2,475)	16,353
Fund Balances (Deficit) at Beginning of Year	78,013	78,013	78,013	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$79,585</u>	<u>\$59,185</u>	<u>\$75,538</u>	<u>\$16,353</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$212,000	\$212,000	\$328,778	\$116,778
Interest	200	200	169	(31)
Other	50	50	30	(20)
<i>Total Revenue</i>	212,250	212,250	328,977	116,727
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	123,248	128,851	127,440	1,411
Fringe Benefits	40,518	41,023	38,393	2,630
Contractual Services	36,000	36,000	35,970	30
Supplies and Materials	15,000	15,000	14,999	1
Other	22,000	22,000	12,088	9,912
<i>Total Expenditures</i>	236,766	242,874	228,890	13,984
Excess of Revenues Over (Under) Expenditures	(24,516)	(30,624)	100,087	130,711
Fund Balances (Deficit) at Beginning of Year	60,455	60,455	60,455	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$35,939	\$29,831	\$160,542	\$130,711

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$25,000	\$25,000	\$25,680	\$680
<i>Total Revenue</i>	25,000	25,000	25,680	680
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	48,716	48,716	0	48,716
<i>Total Expenditures</i>	48,716	48,716	0	48,716
Excess of Revenues Over (Under) Expenditures	(23,716)	(23,716)	25,680	49,396
Fund Balances (Deficit) at Beginning of Year	87,100	87,100	87,100	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$63,384</u>	<u>\$63,384</u>	<u>\$112,780</u>	<u>\$49,396</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$200	\$200	\$100	(\$100)
<i>Total Revenue</i>	200	200	100	(100)
Expenditures:				
<i>Current:</i>				
Public Safety				
Supplies and Materials	0	1,150	538	612
Equipment	0	394	21	373
<i>Total Expenditures</i>	0	1,544	559	985
Excess of Revenues Over (Under) Expenditures	200	(1,344)	(459)	885
Fund Balances (Deficit) at Beginning of Year	1,444	1,444	1,444	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,644</u>	<u>\$100</u>	<u>\$985</u>	<u>\$885</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$4,000	\$10,403	\$6,403
<i>Total Revenue</i>	0	4,000	10,403	6,403
<i>Current:</i>				
General Government-Judicial				
Contractual Services	0	5,620	3,639	1,981
Other	0	1,000	770	230
<i>Total Expenditures</i>	0	6,620	4,409	2,211
Excess of Revenues Over (Under) Expenditures	0	(2,620)	5,994	8,614
Fund Balances (Deficit) at Beginning of Year	2,620	2,620	2,620	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,620</u>	<u>\$0</u>	<u>\$8,614</u>	<u>\$8,614</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$138,843	\$138,843	\$146,307	\$7,464
Intergovernmental	30,557	30,557	31,060	503
<i>Total Revenue</i>	169,400	169,400	177,367	7,967
Expenditures:				
<i>Current:</i>				
Health				
Contractual Services	715,049	704,271	114,762	589,509
Other	7,250	9,822	7,883	1,939
<i>Total Expenditures</i>	722,299	714,093	122,645	591,448
Excess of Revenues Over (Under) Expenditures	(552,899)	(544,693)	54,722	599,415
Fund Balances (Deficit) at Beginning of Year	739,614	739,614	739,614	0
Prior Year Encumbrances Appropriated	21,200	21,200	21,200	0
Fund Balances (Deficit) at End of Year	<u>\$207,915</u>	<u>\$216,121</u>	<u>\$815,536</u>	<u>\$599,415</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$631,197	\$631,197	\$663,857	\$32,660
Intergovernmental	111,408	111,408	115,672	4,264
Total Revenue	742,605	742,605	779,529	36,924
Expenditures:				
<i>Current:</i>				
Human Services				
Senior Citizens				
Contractual Services	0	526,822	490,323	36,499
Other	0	12,541	12,541	0
Total Senior Citizens	0	539,363	502,864	36,499
Meals on Wheels				
Contractual Services	0	208,385	208,385	0
Other	0	19,334	19,334	0
Total Meals on Wheels	0	227,719	227,719	0
Total Expenditures	0	767,082	730,583	36,499
Excess of Revenues Over (Under) Expenditures	742,605	(24,477)	48,946	73,423
Fund Balances (Deficit) at Beginning of Year	24,477	24,477	24,477	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$767,082</u>	<u>\$0</u>	<u>\$73,423</u>	<u>\$73,423</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales Tax	\$1,207,794	\$1,207,794	\$1,337,757	\$129,963
Other	40,000	40,000	40,243	243
<i>Total Revenue</i>	1,247,794	1,247,794	1,378,000	130,206
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	742,012	742,012	671,949	70,063
Fringe Benefits	267,784	269,021	254,990	14,031
Contractual Services	193,406	306,868	282,741	24,127
Supplies and Materials	21,600	26,600	24,183	2,417
Capital Outlay and Equipment	101,400	230,526	217,480	13,046
Other	164,230	206,446	173,098	33,348
<i>Total Expenditures</i>	1,490,432	1,781,473	1,624,441	157,032
Excess of Revenues Over (Under) Expenditures	(242,638)	(533,679)	(246,441)	287,238
Fund Balances (Deficit) at Beginning of Year	733,267	733,267	733,267	0
Prior Year Encumbrances Appropriated	86,721	86,721	86,721	0
Fund Balances (Deficit) at End of Year	<u>\$577,350</u>	<u>\$286,309</u>	<u>\$573,547</u>	<u>\$287,238</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, 2010

	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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$5,604	\$5,604	\$0
<i>Total Revenue</i>	0	5,604	5,604	0
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive Equipment	0	5,604	5,604	0
<i>Total Expenditures</i>	0	5,604	5,604	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, 2010

	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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Current:</i>				
Economic Development and Assistance				
Other	0	18,355	18,355	0
Total Expenditures	0	18,355	18,355	0
Excess of Revenues Over (Under) Expenditures	0	(18,355)	(18,355)	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	\$18,355	\$0	\$0	\$0

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$1,222,000	\$1,413,380	\$1,291,635	(\$121,745)
Charges for Services	60,500	60,500	4,814	(55,686)
Other	0	150,000	150,000	0
<i>Total Revenue</i>	1,282,500	1,623,880	1,446,449	(177,431)
Expenditures:				
<i>Current:</i>				
Public Works				
Contractual Services	0	1,522,978	1,317,035	205,943
<i>Total Expenditures</i>	0	1,522,978	1,317,035	205,943
Excess of Revenues Over (Under) Expenditures	1,282,500	100,902	129,414	28,512
Fund Balances (Deficit) at Beginning of Year	96,753	96,753	96,753	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,379,253</u>	<u>\$197,655</u>	<u>\$226,167</u>	<u>\$28,512</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$21,879	\$21,879
Other	0	0	18,725	18,725
<i>Total Revenue</i>	0	0	40,604	40,604
Expenditures:				
<i>Current:</i>				
Economic Development and Assistance				
Contract Services	0	30,000	12,045	17,955
Other	0	150,000	150,000	0
<i>Total Expenditures</i>	0	180,000	162,045	17,955
Excess of Revenues Over (Under) Expenditures	0	(180,000)	(121,441)	58,559
Other Financing Sources (Uses):				
Loan Paybacks	0	0	38,250	38,250
<i>Total Other Financing Sources (Uses)</i>	0	0	38,250	38,250
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(180,000)	(83,191)	96,809
Fund Balances (Deficit) at Beginning of Year	250,432	250,432	250,432	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$250,432</u>	<u>\$70,432</u>	<u>\$167,241</u>	<u>\$96,809</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$1,220,000	\$1,220,000	\$811,102	(\$408,898)
<i>Total Revenue</i>	1,220,000	1,220,000	811,102	(408,898)
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	1,175,000	1,039,348	986,464	52,884
Other	45,000	70,000	50,746	19,254
<i>Total Expenditures</i>	1,220,000	1,109,348	1,037,210	72,138
Excess of Revenues Over (Under) Expenditures	0	110,652	(226,108)	(336,760)
Fund Balances (Deficit) at Beginning of Year	365,486	365,486	365,486	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$365,486</u>	<u>\$476,138</u>	<u>\$139,378</u>	<u>(\$336,760)</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, 2010

	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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$2,500	\$2,500	\$0	(\$2,500)
Other	2,500	2,500	0	(2,500)
<i>Total Revenue</i>	5,000	5,000	0	(5,000)
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	2,500	2,500	2,500	0
Other	2,500	2,500	800	1,700
<i>Total Expenditures</i>	5,000	5,000	3,300	1,700
Excess of Revenues Over (Under) Expenditures	0	0	(3,300)	(3,300)
Fund Balances (Deficit) at Beginning of Year	5,057	5,057	5,057	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,057</u>	<u>\$5,057</u>	<u>\$1,757</u>	<u>(\$3,300)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
SHSP 09 Grant Fund
For the Year Ended December 31, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$78,547	\$15,528	(\$63,019)
<i>Total Revenue</i>	0	78,547	15,528	(63,019)
Expenditures:				
<i>Current:</i>				
Public Safety				
Capital Outlay and Equipment	0	15,528	15,528	0
<i>Total Expenditures</i>	0	15,528	15,528	0
Excess of Revenues Over (Under) Expenditures	0	63,019	0	63,019
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	\$63,019	\$0	\$63,019

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$73,946	\$73,946	\$30,773	(\$43,173)
<i>Total Revenue</i>	73,946	73,946	30,773	(43,173)
Expenditures:				
<i>Current:</i>				
Public Safety				
Capital Outlay and Equipment	0	25,278	25,278	0
Other	0	5,500	5,500	0
<i>Total Expenditures</i>	0	30,778	30,778	0
Excess of Revenues Over (Under) Expenditures	73,946	43,168	(5)	(43,173)
Fund Balances (Deficit) at Beginning of Year	7,869	7,869	7,869	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$81,815</u>	<u>\$51,037</u>	<u>\$7,864</u>	<u>(\$43,173)</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, 2010

	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, 2010

	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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$6,500	\$6,650	\$394	(\$6,256)
<i>Total Revenue</i>	6,500	6,650	394	(6,256)
Expenditures:				
<i>Current:</i>				
Public Safety				
Equipment	6,500	0	0	0
Other	0	256	0	256
<i>Total Expenditures</i>	6,500	256	0	256
Excess of Revenues Over (Under) Expenditures	0	6,394	394	(6,000)
Fund Balances (Deficit) at Beginning of Year	256	256	256	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$256</u>	<u>\$6,650</u>	<u>\$650</u>	<u>(\$6,000)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Help America Vote Act Grant Fund
For the Year Ended December 31, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$3,407	\$3,407	\$0
<i>Total Revenue</i>	0	3,407	3,407	0
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	0	3,407	3,397	10
<i>Total Expenditures</i>	0	3,407	3,397	10
Excess of Revenues Over (Under) Expenditures	0	0	10	10
Other Financing Sources (Uses):				
Advances - In	0	2,420	2,420	0
Advances - Out	0	(2,420)	(2,420)	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	10	10
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	\$10	\$10

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$30,594	\$30,594	\$16,835	(\$13,759)
<i>Total Revenue</i>	30,594	30,594	16,835	(13,759)
Expenditures:				
Human Services				
Contractual Services	44,788	33,194	30,412	2,782
<i>Total Expenditures</i>	44,788	33,194	30,412	2,782
Excess of Revenues Over (Under) Expenditures	(14,194)	(2,600)	(13,577)	(10,977)
Other Financing Sources (Uses):				
Transfers - In	8,797	8,797	10,961	2,164
<i>Total Other Financing Sources (Uses)</i>	8,797	8,797	10,961	2,164
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(5,397)	6,197	(2,616)	(8,813)
Fund Balances (Deficit) at Beginning of Year	5,398	5,398	5,398	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$1	\$11,595	\$2,782	(\$8,813)

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$7,072	\$7,072	\$5,194	(\$1,878)
Other	0	0	383	383
<i>Total Revenue</i>	7,072	7,072	5,577	(1,495)
Expenditures:				
Human Services				
Contractual Services	8,320	6,825	6,825	0
<i>Total Expenditures</i>	8,320	6,825	6,825	0
Excess of Revenues Over (Under) Expenditures	(1,248)	247	(1,248)	(1,495)
Fund Balances (Deficit) at Beginning of Year	1,248	1,248	1,248	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$1,495	\$0	(\$1,495)

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$18,837	\$18,837	\$0
<i>Total Revenue</i>	0	18,837	18,837	0
Expenditures				
<i>Current:</i>				
Health				
Contractual Services	0	18,837	18,837	0
<i>Total Expenditures</i>	0	18,837	18,837	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	\$0	\$0	\$0	\$0

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$109,957	\$109,957	\$85,008	(\$24,949)
<i>Total Revenue</i>	109,957	109,957	85,008	(24,949)
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	109,957	109,957	85,008	(24,949)
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>\$109,957</u>	<u>\$109,957</u>	<u>\$85,008</u>	<u>(\$24,949)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
C.O.P.S. Equipment Grant Fund
For the Year Ended December 31, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$50,000	\$50,000	\$0
<i>Total Revenue</i>	0	50,000	50,000	0
Expenditures:				
<i>Current:</i>				
Public Safety Equipment	0	50,000	50,000	0
<i>Total Expenditures</i>	0	50,000	50,000	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Advances - In	0	50,000	50,000	0
Advances - Out	0	(50,000)	(50,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	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
DRC-Non Support Diversion Fund
For the Year Ended December 31, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$108,156	\$77,820	(\$30,336)
<i>Total Revenue</i>	0	108,156	77,820	(30,336)
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	0	66,475	64,355	2,120
Materials and Supplies	0	3,261	2,315	946
Capital Outlay and Equipment	0	3,100	3,100	0
Other	0	4,984	2,362	2,622
<i>Total Expenditures</i>	0	77,820	72,132	5,688
Excess of Revenues Over (Under) Expenditures	0	30,336	5,688	(24,648)
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	\$30,336	\$5,688	(\$24,648)

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, 2010

	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, 2010

	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, 2010

	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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$450,000	\$450,000	\$190,439	(\$259,561)
<i>Total Revenue</i>	450,000	450,000	190,439	(259,561)
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	297,561	9,119	8,186	933
<i>Total Expenditures</i>	297,561	9,119	8,186	933
Excess of Revenues Over (Under) Expenditures	152,439	440,881	182,253	(258,628)
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	\$152,439	\$440,881	\$182,253	(\$258,628)

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$13,833	\$13,833	\$13,392	(\$441)
<i>Total Revenue</i>	13,833	13,833	13,392	(441)
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	0	3,000	3,000	0
Materials and Supplies	0	1,000	146	854
Other	0	36,392	4,607	31,785
<i>Total Expenditures</i>	0	40,392	7,753	32,639
Excess of Revenues Over (Under) Expenditures	13,833	(26,559)	5,639	32,198
Fund Balances (Deficit) at Beginning of Year	27,485	27,485	27,485	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$41,318</u>	<u>\$926</u>	<u>\$33,124</u>	<u>\$32,198</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, 2010

	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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$36,000	\$36,000	\$43,370	\$7,370
<i>Total Revenue</i>	36,000	36,000	43,370	7,370
Expenditures:				
<i>Current:</i>				
General Government-Judicial Contractual Services	65,000	59,106	25,955	33,151
<i>Total Expenditures</i>	65,000	59,106	25,955	33,151
Excess of Revenues Over (Under) Expenditures	(29,000)	(23,106)	17,415	40,521
Fund Balances (Deficit) at Beginning of Year	29,541	29,541	29,541	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$541	\$6,435	\$46,956	\$40,521

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
HMG-Project Launch Fund
For the Year Ended December 31, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$54,662	\$28,772	(\$25,890)
<i>Total Revenue</i>	0	54,662	28,772	(25,890)
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	0	31,534	26,176	5,358
Fringe Benefits	0	4,926	4,669	257
Materials and Supplies	0	11,243	9,896	1,347
Other	0	2,070	2,061	9
<i>Total Expenditures</i>	0	49,773	42,802	6,971
Excess of Revenues Over (Under) Expenditures	0	4,889	(14,030)	(18,919)
Other Financing Sources (Uses):				
Advances - In	0	21,000	21,000	0
<i>Total Other Financing Sources (Uses)</i>	0	21,000	21,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	25,889	6,970	(18,919)
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	\$25,889	\$6,970	(\$18,919)

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, 2010

	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	2,600	2,600	2,600	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,600</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, 2010

	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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$8,000	\$8,000	\$14,891	\$6,891
<i>Total Revenue</i>	8,000	8,000	14,891	6,891
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	8,000	18,000	9,982	8,018
Fringe Benefits	46	46	0	46
<i>Total Expenditures</i>	8,046	18,046	9,982	8,064
Excess of Revenues Over (Under) Expenditures	(46)	(10,046)	4,909	14,955
Other Financing Sources (Uses):				
Transfers - In	0	10,000	10,000	0
<i>Total Other Financing Sources (Uses)</i>	0	10,000	10,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(46)	(46)	14,909	14,955
Fund Balances (Deficit) at Beginning of Year	49	49	49	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3</u>	<u>\$3</u>	<u>\$14,958</u>	<u>\$14,955</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	0	11,478	11,214	264
Fringe Benefits	0	2,491	2,486	5
<i>Total Expenditures</i>	<u>0</u>	<u>13,969</u>	<u>13,700</u>	<u>269</u>
Excess of Revenues Over (Under) Expenditures	0	(13,969)	(13,700)	269
Fund Balances (Deficit) at Beginning of Year	13,969	13,969	13,969	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$13,969</u></u>	<u><u>\$0</u></u>	<u><u>\$269</u></u>	<u><u>\$269</u></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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$100,000	\$100,000	\$135,641	\$35,641
<i>Total Revenue</i>	100,000	100,000	135,641	35,641
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	100,000	100,000	135,641	35,641
Fund Balances (Deficit) at Beginning of Year	430,019	430,019	430,019	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$530,019	\$530,019	\$565,660	\$35,641

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, 2010

	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	16,850	16,850	16,850	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$16,850</u>	<u>\$16,850</u>	<u>\$16,850</u>	<u>\$0</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$85,574	\$227,538	\$224,105	(\$3,433)
Other	0	9	9	0
<i>Total Revenue</i>	85,574	227,547	224,114	(3,433)
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	51,913	149,204	109,940	39,264
Fringe Benefits	52,500	96,681	54,737	41,944
Contractual Services	100,960	126,750	114,390	12,360
Other	54,977	55,107	25,351	29,756
<i>Total Expenditures</i>	260,350	427,742	304,418	123,324
Excess of Revenues Over (Under) Expenditures	(174,776)	(200,195)	(80,304)	119,891
Fund Balances (Deficit) at Beginning of Year	212,793	212,793	212,793	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$38,017	\$12,598	\$132,489	\$119,891

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$18,000	\$18,000	\$16,001	(\$1,999)
<i>Total Revenue</i>	18,000	18,000	16,001	(1,999)
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	4,000	4,000	313	3,687
Other	56,000	56,000	27,253	28,747
<i>Total Expenditures</i>	60,000	60,000	27,566	32,434
Excess of Revenues Over (Under) Expenditures	(42,000)	(42,000)	(11,565)	30,435
Fund Balances (Deficit) at Beginning of Year	133,383	133,383	133,383	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$91,383</u>	<u>\$91,383</u>	<u>\$121,818</u>	<u>\$30,435</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Current:</i>				
Human Services				
Other	0	220	220	0
Total Expenditures	0	220	220	0
Excess of Revenues Over (Under) Expenditures	0	(220)	(220)	0
Fund Balances (Deficit) at Beginning of Year	220	220	220	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$220	\$0	\$0	\$0

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$166,013	\$171,116	\$157,660	(\$13,456)
Other	2,300	2,300	1,742	(558)
Total Revenue	168,313	173,416	159,402	(14,014)
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	153,524	176,092	172,551	3,541
Supplies and Materials	2,287	2,781	2,379	402
Other	6,416	12,952	10,837	2,115
Total Expenditures	162,227	191,825	185,767	6,058
Excess of Revenues Over (Under) Expenditures	6,086	(18,409)	(26,365)	(7,956)
Other Financing Sources (Uses):				
Transfers - In	30,152	28,152	27,987	(165)
Total Other Financing Sources (Uses)	30,152	28,152	27,987	(165)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	36,238	9,743	1,622	(8,121)
Fund Balances (Deficit) at Beginning of Year	14,295	14,295	14,295	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$50,533	\$24,038	\$15,917	(\$8,121)

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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$38,443	\$38,443	\$37,598	(\$845)
Other	0	0	10	10
Total Revenue	38,443	38,443	37,608	(835)
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	35,651	35,651	35,651	0
Fringe Benefits	15,106	15,106	14,204	902
Capital Outlay and Equipment	300	300	0	300
Other	200	200	171	29
Total Expenditures	51,257	51,257	50,026	1,231
Excess of Revenues Over (Under) Expenditures	(12,814)	(12,814)	(12,418)	396
Other Financing Sources (Uses):				
Transfers - In	12,814	12,814	12,889	75
Total Other Financing Sources (Uses)	12,814	12,814	12,889	75
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	471	471
Fund Balances (Deficit) at Beginning of Year	4,866	4,866	4,866	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$4,866	\$4,866	\$5,337	\$471

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, 2010

	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, 2010

	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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	83,243	83,243	83,243	0
Interest & Fiscal Charges	25,486	25,486	25,486	0
Total Debt Service	108,729	108,729	108,729	0
Total Expenditures	108,729	108,729	108,729	0
Excess of Revenues Over (Under) Expenditures	(108,729)	(108,729)	(108,729)	0
Other Financing Sources (Uses):				
Transfers - In	108,729	108,729	108,729	0
Total Other Financing Sources (Uses)	108,729	108,729	108,729	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Beacon Bond Retirement Fund
For the Year Ended December 31, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$4	\$4
<i>Total Revenue</i>	0	0	4	4
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	4	4
Fund Balances (Deficit) at Beginning of Year	2,615	2,615	2,615	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,615</u>	<u>\$2,615</u>	<u>\$2,619</u>	<u>\$4</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	35,000	35,000	35,000	0
Interest & Fiscal Charges	32,511	32,511	32,511	0
Total Debt Service	67,511	67,511	67,511	0
Total Expenditures	67,511	67,511	67,511	0
Excess of Revenues Over (Under) Expenditures	(67,511)	(67,511)	(67,511)	0
Other Financing Sources (Uses):				
Transfers - In	67,511	67,511	67,511	0
Total Other Financing Sources (Uses)	67,511	67,511	67,511	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, 2010

	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	202	202	202	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$202</u>	<u>\$202</u>	<u>\$202</u>	<u>\$0</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, 2010

	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	396	396	396	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$396</u>	<u>\$396</u>	<u>\$397</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	310,000	310,000	310,000	0
Interest & Fiscal Charges	40,965	40,965	40,965	0
Total Debt Service	350,965	350,965	350,965	0
Total Expenditures	350,965	350,965	350,965	0
Excess of Revenues Over (Under) Expenditures	(350,965)	(350,965)	(350,965)	0
Other Financing Sources (Uses):				
Transfers - In	350,965	350,965	350,965	0
Total Other Financing Sources (Uses)	350,965	350,965	350,965	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
County Home Improvement Fund
For the Year Ended December 31, 2010

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Dog Shelter Construction Fund
For the Year Ended December 31, 2010

	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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$907,724	\$907,724	\$592,904	(\$314,820)
<i>Total Revenue</i>	907,724	907,724	592,904	(314,820)
Expenditures:				
Capital Outlay	0	592,904	592,904	0
<i>Total Expenditures</i>	0	592,904	592,904	0
Excess of Revenues Over (Under) Expenditures	907,724	314,820	0	(314,820)
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>\$907,724</u>	<u>\$314,820</u>	<u>\$0</u>	<u>(\$314,820)</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
Capital Outlay	75,000	75,000	49,400	25,600
Total Expenditures	75,000	75,000	49,400	25,600
Excess of Revenues Over (Under) Expenditures	(75,000)	(75,000)	(49,400)	25,600
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	(25,000)	(25,000)	600	25,600
Fund Balances (Deficit) at Beginning of Year	355,186	355,186	355,186	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$330,186</u>	<u>\$330,186</u>	<u>\$355,786</u>	<u>\$25,600</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	26,805	26,805	26,805	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$26,805</u>	<u>\$26,805</u>	<u>\$26,805</u>	<u>\$0</u>

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Proprietary Funds

Nonmajor Enterprise Funds

Plains Water Revenue

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

Buchtel Water Revenue

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

Athens County Solid Waste

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

Sheriff Academy Training

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

Nonmajor Internal Service Funds

Workers’ Compensation

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

JFS Self-Insurance

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

Employee Benefits Trust

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

ATHENS COUNTY, OHIO
Combining Statement of Net Assets
Nonmajor Enterprise Funds
December 31, 2010

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
<u>Assets:</u>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$249,244	\$181,754	\$62	\$4,839	\$435,899
Cash and Cash Equivalents in Segregated Accounts	45,064	7,567			52,631
<i>Receivables:</i>					
Accounts	36,767	9,488			46,255
Interfund Receivable	84				84
Materials and Supplies Inventory	8,398	1,730			10,128
Prepaid Items	6,983	610			7,593
<i>Total Current Assets</i>	<u>346,540</u>	<u>201,149</u>	<u>62</u>	<u>4,839</u>	<u>552,590</u>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	22,241				22,241
Depreciable Capital Assets, Net	466,416	71,245			537,661
<i>Total Noncurrent Assets</i>	<u>488,657</u>	<u>71,245</u>	<u>0</u>	<u>0</u>	<u>559,902</u>
<i>Total Assets</i>	<u>835,197</u>	<u>272,394</u>	<u>62</u>	<u>4,839</u>	<u>1,112,492</u>
<u>Liabilities:</u>					
<i>Current Liabilities:</i>					
Accounts Payable	796	425		711	1,932
Contracts Payable	1,361	18			1,379
Accrued Wages and Benefits	2,919	0			2,919
Compensated Absences Payable	15,634	7,373			23,007
Interfund Payable	341	347			688
Intergovernmental Payable	31,913	10,765		74	42,752
Accrued Interest Payable	535	0			535
OWDA Loans Payable		1,160			1,160
FmHA Loans Payable	2,600				2,600
<i>Total Current Liabilities</i>	<u>56,099</u>	<u>20,088</u>	<u>0</u>	<u>785</u>	<u>76,972</u>
<i>Long-Term Liabilities:</i>					
Compensated Absences Payable	7,593	430			8,023
OWDA Loans Payable		60,787			60,787
FmHA Loans Payable	29,700				29,700
<i>Total Long-Term Liabilities</i>	<u>37,293</u>	<u>61,217</u>	<u>0</u>	<u>0</u>	<u>98,510</u>
<i>Total Liabilities</i>	<u>93,392</u>	<u>81,305</u>	<u>0</u>	<u>785</u>	<u>175,482</u>
<u>Net Assets:</u>					
Invested in Capital Assets, Net of Related Debt	456,357	9,298			465,655
Unrestricted	285,448	181,791	62	4,054	471,355
<i>Total Net Assets</i>	<u>\$741,805</u>	<u>\$191,089</u>	<u>\$62</u>	<u>\$4,054</u>	<u>\$937,010</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2010

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
Operating Revenues:					
Charges for Services	\$589,651	\$84,506	\$0	\$45,825	\$719,982
Tap-In Fees	4,000	157			4,157
Other Revenues	9,573	3,456			13,029
Total Operating Revenues	603,224	88,119	0	45,825	737,168
Operating Expenses:					
Personal Services	81,011	46,300		23,432	150,743
Fringe Benefits	18,884	17,084		4,456	40,424
Contractual Services	421,054	52,797			473,851
Materials and Supplies	21,341	6,448		10,258	38,047
Other Expenses	13,029	7,929		3,625	24,583
Depreciation	32,460	5,089			37,549
Total Operating Expenses	587,779	135,647	0	41,771	765,197
Operating Income (Loss)	15,445	(47,528)	0	4,054	(28,029)
Non-Operating Revenues (Expenses):					
Interest Income	50				50
Interest and Fiscal Charges	(1,695)	(1,273)			(2,968)
Total Non-Operating Revenues (Expenses)	(1,645)	(1,273)	0	0	(2,918)
Change in Net Assets	13,800	(48,801)	0	4,054	(30,947)
Net Assets at Beginning of Year, as Restated	728,005	239,890	62	0	967,957
Net Assets at End of Year	\$741,805	\$191,089	\$62	\$4,054	\$937,010

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For The Year Ended December 31, 2010

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Totals
Cash Flows from Operating Activities:					
Cash Received from Customers	\$603,648	\$87,533	\$0	\$45,826	\$737,007
Cash Received from Other Revenues	9,515	3,359			12,874
Cash Payments to Employees	(98,841)	(54,944)		(27,815)	(181,600)
Cash Payments for Contractual Services	(420,366)	(40,667)			(461,033)
Cash Payments for Supplies & Materials	(22,558)	(7,778)		(9,547)	(39,883)
Cash Payments for Other Expenses	(12,175)	(11,870)		(3,625)	(27,670)
<i>Net Cash from Operating Activities</i>	59,223	(24,367)		4,839	39,695
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(1,735)	(1,273)			(3,008)
Principal Retirement of Bonds, Loans & Notes	(2,400)	(2,286)			(4,686)
<i>Net Cash from Capital and Related Financing Activities</i>	(4,135)	(3,559)			(7,694)
Cash Flows from Investing Activities:					
Interest Received on Investments	50				50
<i>Net Cash from Investing Activities</i>	50	0	0	0	50
Net Increase (Decrease) in Cash and Cash Equivalents	55,138	(27,926)	0	4,839	32,051
Cash and Cash Equivalents at Beginning of Year	239,170	217,247	62	0	456,479
Cash and Cash Equivalents at End of Year	<u>\$294,308</u>	<u>\$189,321</u>	<u>\$62</u>	<u>\$4,839</u>	<u>\$488,530</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	\$15,445	(\$47,528)	\$0	\$4,054	(\$28,029)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	32,460	5,089			37,549
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	9,639	2,768			12,407
(Increase) Decrease in Interfund Receivable	281				281
(Increase) Decrease in Intergovernmental Receivable	18	6			24
(Increase) Decrease in Material & Supply Inventory	(812)	(1,106)			(1,918)
(Increase) Decrease in Prepaid Items	(650)	(48)			(698)
Increase (Decrease) in Accounts Payable	(2,679)	(304)		711	(2,272)
Increase (Decrease) in Contracts Payable	1,361	18			1,379
Increase (Decrease) in Accrued Wages & Benefits	(7)				(7)
Increase (Decrease) in Compensated Absences	435	7,803			8,238
Increase (Decrease) in Interfund Payable	341	347			688
Increase (Decrease) in Intergovernmental Payable	3,391	8,588		74	12,053
<i>Net Cash from Operating Activities</i>	<u>\$59,223</u>	<u>(\$24,367)</u>	<u>\$0</u>	<u>\$4,839</u>	<u>\$39,695</u>

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, 2010

	Budgeted		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Special Assessments	\$31,000	\$31,000	\$33,818	\$2,818
Charges for Services	320,000	320,000	331,231	11,231
Other	6,457	6,457	7,064	607
<i>Total Revenue</i>	<u>357,457</u>	<u>357,457</u>	<u>372,113</u>	<u>14,656</u>
Expenses:				
Salary and Wages	53,000	53,000	48,479	4,521
Fringe Benefits	31,694	31,710	27,374	4,336
Contractual Services	628,762	625,000	159,859	465,141
Supplies and Materials	37,000	37,000	23,845	13,155
Other	25,200	25,200	19,905	5,295
<i>Debt Service:</i>				
Principal Retirement	21,454	21,454	21,454	0
Interest and Fiscal Charges	45,530	45,531	26,917	18,614
<i>Total Expenses</i>	<u>842,640</u>	<u>838,895</u>	<u>327,833</u>	<u>511,062</u>
Excess of Revenues Over (Under) Expenses	(485,183)	(481,438)	44,280	525,718
Fund Equity (Deficit) at Beginning of Year	894,739	894,739	894,739	0
Prior Year Encumbrances Appropriated	<u>3,762</u>	<u>3,762</u>	<u>3,762</u>	<u>0</u>
Fund Equity (Deficit) at End of Year	<u><u>\$413,318</u></u>	<u><u>\$417,063</u></u>	<u><u>\$942,781</u></u>	<u><u>\$525,718</u></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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$163,405	\$163,405	\$168,065	\$4,660
Other	600	600	817	217
<i>Total Revenue</i>	164,005	164,005	168,882	4,877
Expenses:				
Salary and Wages	12,655	12,655	11,059	1,596
Fringe Benefits	7,055	7,055	5,548	1,507
Contractual Services	99,000	99,000	77,879	21,121
Supplies and Materials	5,000	5,000	0	5,000
Other	4,500	4,500	374	4,126
<i>Debt Service:</i>				
Principal Retirement	9,600	9,600	9,600	0
Interest and Fiscal Charges	31,068	31,068	31,068	0
<i>Total Expenses</i>	168,878	168,878	135,528	33,350
Excess of Revenues Over (Under) Expenses	(4,873)	(4,873)	33,354	38,227
Fund Equity (Deficit) at Beginning of Year	96,437	96,437	96,437	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$91,564</u>	<u>\$91,564</u>	<u>\$129,791</u>	<u>\$38,227</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$585,441	\$585,337	\$607,566	\$22,229
Interest	0	0	51	51
Other	15,000	15,000	9,515	(5,485)
<i>Total Revenue</i>	600,441	600,337	617,132	16,795
Expenses:				
Salary and Wages	80,000	82,393	80,585	1,808
Fringe Benefits	18,819	18,961	18,256	705
Contractual Services	489,500	489,500	420,676	68,824
Supplies and Materials	31,000	31,000	22,558	8,442
Other	15,500	15,396	12,175	3,221
<i>Debt Service:</i>				
Principal Retirement	2,400	2,400	2,400	0
Interest and Fiscal Charges	1,735	1,735	1,735	0
<i>Total Expenses</i>	638,954	641,385	558,385	83,000
Excess of Revenues Over (Under) Expenses	(38,513)	(41,048)	58,747	99,795
Fund Equity (Deficit) at Beginning of Year	189,183	189,183	189,183	0
Prior Year Encumbrances Appropriated	1,000	1,000	1,000	0
Fund Equity (Deficit) at End of Year	<u>\$151,670</u>	<u>\$149,135</u>	<u>\$248,930</u>	<u>\$99,795</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$91,697	\$91,697	\$87,279	(\$4,418)
Other	1,200	1,200	3,359	2,159
<i>Total Revenue</i>	92,897	92,897	90,638	(2,259)
Expenses:				
Salary and Wages	35,809	39,267	38,497	770
Fringe Benefits	17,309	17,427	16,447	980
Contractual Services	100,000	95,000	43,807	51,193
Supplies and Materials	6,164	11,163	7,778	3,385
Other	16,000	16,000	11,870	4,130
<i>Debt Service:</i>				
Principal	2,286	2,286	2,286	0
Interest and Fiscal Charges	1,273	1,273	1,273	0
<i>Total Expenses</i>	178,841	182,416	121,958	60,458
Excess of Revenues Over (Under) Expenses	(85,944)	(89,519)	(31,320)	58,199
Fund Equity (Deficit) at Beginning of Year	209,770	209,770	209,770	0
Prior Year Encumbrances Appropriated	164	164	164	0
Fund Equity (Deficit) at End of Year	<u>\$123,990</u>	<u>\$120,415</u>	<u>\$178,614</u>	<u>\$58,199</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, 2010

	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	\$62	\$62	\$62	\$0

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Sheriff Academy Training Fund
For the Year Ended December 31, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$0	\$60,700	\$45,826	(\$14,874)
<i>Total Revenue</i>	0	60,700	45,826	(14,874)
Expenses:				
Salary and Wages	0	24,100	23,432	668
Fringe Benefits	0	4,669	4,383	286
Supplies and Materials	0	9,700	9,547	153
Other	0	7,356	3,625	3,731
<i>Total Expenses</i>	0	45,825	40,987	4,838
Excess of Revenues Over (Under) Expenses	0	14,875	4,839	(10,036)
Fund Equity (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$0</u>	<u>\$14,875</u>	<u>\$4,839</u>	<u>(\$10,036)</u>

ATHENS COUNTY, OHIO
Combining Statement of Net Assets
Nonmajor Internal Service Funds
December 31, 2010

	<u>Workers'</u> <u>Compensation</u>	<u>JFS</u> <u>Self</u> <u>Insurance</u>	<u>Employee</u> <u>Benefits</u> <u>Trust</u>	<u>Total</u> <u>Nonmajor</u> <u>Internal Service</u> <u>Funds</u>
<u>Assets:</u>				
<i>Current Assets:</i>				
Cash and Cash Equivalents	\$191,966	\$77,475	\$240,623	\$510,064
<i>Total Current Assets</i>	<u>191,966</u>	<u>77,475</u>	<u>240,623</u>	<u>510,064</u>
<i>Total Assets</i>	<u>191,966</u>	<u>77,475</u>	<u>240,623</u>	<u>510,064</u>
<u>Liabilities:</u>				
<i>Current Liabilities:</i>				
Contracts Payable	6,471	10,676		17,147
<i>Total Current Liabilities</i>	<u>6,471</u>	<u>10,676</u>	<u>0</u>	<u>17,147</u>
<i>Total Liabilities</i>	<u>6,471</u>	<u>10,676</u>	<u>0</u>	<u>17,147</u>
<u>Net Assets:</u>				
Unrestricted	185,495	66,799	240,623	492,917
<i>Total Net Assets</i>	<u>\$185,495</u>	<u>\$66,799</u>	<u>\$240,623</u>	<u>\$492,917</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Nonmajor Internal Service Funds
For the Year Ended December 31, 2010

	Workers' Compensation	JFS Self Insurance	Employee Benefits Trust	Total Nonmajor Internal Service Funds
Operating Revenues:				
Other Revenues	\$233,016	\$193,000	\$25	\$426,041
<i>Total Operating Revenues</i>	<u>233,016</u>	<u>193,000</u>	<u>25</u>	<u>426,041</u>
Operating Expenses:				
Fringe Benefits	47,521	126,201		173,722
<i>Total Operating Expenses</i>	<u>47,521</u>	<u>126,201</u>	<u>0</u>	<u>173,722</u>
<i>Operating Income (Loss)</i>	<u>185,495</u>	<u>66,799</u>	<u>25</u>	<u>252,319</u>
Non-Operating Revenues (Expenses):				
Interest Income			235	235
<i>Total Non-Operating Revenues (Expenses)</i>	<u>0</u>	<u>0</u>	<u>235</u>	<u>235</u>
<i>Change in Net Assets</i>	185,495	66,799	260	252,554
Net Assets at Beginning of Year, as Restated	<u>0</u>	<u>0</u>	<u>240,363</u>	<u>240,363</u>
<i>Net Assets at End of Year</i>	<u><u>\$185,495</u></u>	<u><u>\$66,799</u></u>	<u><u>\$240,623</u></u>	<u><u>\$492,917</u></u>

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Internal Service Funds
For The Year Ended December 31, 2010

	Workers' Compensation	JFS Self Insurance	Employee Benefits Trust	Totals
Cash Flows from Operating Activities:				
Cash Received from Other Revenues	\$233,016	\$193,000	\$25	\$426,041
Cash Payments to Employees	(41,050)	(115,525)		(156,575)
<i>Net Cash from Operating Activities</i>	191,966	77,475	25	269,466
Cash Flows from Investing Activities:				
Interest Received on Investments			235	235
<i>Net Cash from Investing Activities</i>	0	0	235	235
Net Increase (Decrease) in Cash and Cash Equivalents	191,966	77,475	260	269,701
Cash and Cash Equivalents at Beginning of Year	0	0	240,363	240,363
Cash and Cash Equivalents at End of Year	<u>\$191,966</u>	<u>\$77,475</u>	<u>\$240,623</u>	<u>\$510,064</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:				
Operating Income (Loss)	\$185,495	\$66,799	\$25	\$252,319
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:				
Changes in Assets & Liabilities:				
Increase (Decrease) in Contracts Payable	6,471	10,676	0	17,147
<i>Net Cash from Operating Activities</i>	<u>\$191,966</u>	<u>\$77,475</u>	<u>\$25</u>	<u>\$269,466</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$359,575	\$233,016	(\$126,559)
<i>Total Revenue</i>	0	359,575	233,016	(126,559)
Expenses:				
Fringe Benefits	0	233,016	41,050	191,966
<i>Total Expenses</i>	0	233,016	41,050	191,966
Excess of Revenues Over (Under) Expenses	0	126,559	191,966	65,407
Fund Equity (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$0</u>	<u>\$126,559</u>	<u>\$191,966</u>	<u>\$65,407</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
JFS Self Insurance Fund
For the Year Ended December 31, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$193,000	\$193,000	\$0
<i>Total Revenue</i>	0	193,000	193,000	0
Expenses:				
Fringe Benefits	0	193,000	115,525	77,475
<i>Total Expenses</i>	0	193,000	115,525	77,475
Excess of Revenues Over (Under) Expenses	0	0	77,475	77,475
Fund Equity (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$77,475</u>	<u>\$77,475</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$255	\$255
<i>Total Revenue</i>	0	0	255	255
Expenses	0	0	0	0
Excess of Revenues Over (Under) Expenses	0	0	255	255
Fund Equity (Deficit) at Beginning of Year	240,343	240,343	240,343	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$240,343</u>	<u>\$240,343</u>	<u>\$240,598</u>	<u>\$255</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, 2010

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Unclaimed Money	Totals
<u>Assets:</u>					
Cash and Cash Equivalents	\$38,254	\$580	\$10	\$33,601	\$72,445
<i>Total Assets</i>	38,254	580	10	33,601	72,445
<u>Liabilities:</u>					
Accounts Payable	3,429	0	0	0	3,429
<i>Total Assets</i>	3,429	0	0	0	3,429
<u>Net Assets:</u>					
Held in Trust for Other Individuals and Organization	34,825	580	10	33,601	69,016
<i>Total Net Assets</i>	\$34,825	\$580	\$10	\$33,601	\$69,016

ATHENS COUNTY, OHIO
Combining Statement of Changes
in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2010

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Unclaimed Money	Totals
<u>Additions:</u>					
Interest	\$57	\$1	\$0	\$0	\$58
Other	7,241			9,359	16,600
<i>Total Additions</i>	<u>7,298</u>	<u>1</u>	<u>0</u>	<u>9,359</u>	<u>16,658</u>
<u>Deductions</u>	<u>16,823</u>	<u>0</u>	<u>0</u>	<u>73,874</u>	<u>90,697</u>
Change in Net Assets	(9,525)	1	0	(64,515)	(74,039)
Net Assets at Beginning of Year	<u>44,350</u>	<u>579</u>	<u>10</u>	<u>98,116</u>	<u>143,055</u>
Net Assets at End of Year	<u><u>\$34,825</u></u>	<u><u>\$580</u></u>	<u><u>\$10</u></u>	<u><u>\$33,601</u></u>	<u><u>\$69,016</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$57	\$57
Other	24,000	24,000	7,241	(16,759)
<i>Total Revenue</i>	24,000	24,000	7,298	(16,702)
Expenditures:				
<i>Current:</i>				
Human Services				
Other	24,000	24,000	13,394	10,606
<i>Total Expenditures</i>	24,000	24,000	13,394	10,606
Excess of Revenues Over (Under) Expenditures	0	0	(6,096)	(6,096)
Fund Balances (Deficit) at Beginning of Year	44,345	44,345	44,345	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$44,345</u>	<u>\$44,345</u>	<u>\$38,249</u>	<u>(\$6,096)</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, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$1	\$1
Other	2,000	2,000	0	(2,000)
<i>Total Revenue</i>	2,000	2,000	1	(1,999)
Expenditures:				
<i>Current:</i>				
Human Services				
Other	2,000	580	0	580
<i>Total Expenditures</i>	2,000	580	0	580
Excess of Revenues Over (Under) Expenditures	0	1,420	1	(1,419)
Fund Balances (Deficit) at Beginning of Year	579	579	579	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$579</u>	<u>\$1,999</u>	<u>\$580</u>	<u>(\$1,419)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ruth Dye Trust Fund
For the Year Ended December 31, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	10	10	10	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$10</u></u>	<u><u>\$10</u></u>	<u><u>\$10</u></u>	<u><u>\$0</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Unclaimed Money Fund
For the Year Ended December 31, 2010

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$9,359	\$9,359
<i>Total Revenue</i>	0	0	9,359	9,359
Expenditures:				
<i>Current:</i>				
Other				
Other	0	83,234	73,874	9,360
<i>Total Expenditures</i>	0	83,234	73,874	9,360
Excess of Revenues Over (Under) Expenditures	0	(83,234)	(64,515)	18,719
Fund Balances (Deficit) at Beginning of Year	98,116	98,116	98,116	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$98,116</u>	<u>\$14,882</u>	<u>\$33,601</u>	<u>\$18,719</u>

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2010

	Balance As Restated 01-01-10	Additions	Reductions	Balance 12-31-10
<u>Health District</u>				
Assets:				
Cash and Cash Equivalents	\$799,126	\$1,940,515	\$1,683,199	\$1,056,442
Intergovernmental Receivable	43,557	49,954	43,557	49,954
<i>Total Assets</i>	<u>\$842,683</u>	<u>\$1,990,469</u>	<u>\$1,726,756</u>	<u>\$1,106,396</u>
Liabilities:				
Intergovernmental Payable	\$842,683	\$1,990,469	\$1,726,756	\$1,106,396
<i>Total Liabilities</i>	<u>\$842,683</u>	<u>\$1,990,469</u>	<u>\$1,726,756</u>	<u>\$1,106,396</u>
<u>ADA Mental Health</u>				
Assets:				
Cash and Cash Equivalents	\$2,345,258	\$15,557,390	\$15,502,936	\$2,399,712
Intergovernmental Receivable	161,646	142,792	161,646	142,792
<i>Total Assets</i>	<u>\$2,506,904</u>	<u>\$15,700,182</u>	<u>\$15,664,582</u>	<u>\$2,542,504</u>
Liabilities:				
Intergovernmental Payable	\$2,506,904	\$15,700,182	\$15,664,582	\$2,542,504
<i>Total Liabilities</i>	<u>\$2,506,904</u>	<u>\$15,700,182</u>	<u>\$15,664,582</u>	<u>\$2,542,504</u>
<u>Soil Conservation</u>				
Assets:				
Cash and Cash Equivalents	\$37,358	\$196,221	\$203,844	\$29,735
<i>Total Assets</i>	<u>\$37,358</u>	<u>\$196,221</u>	<u>\$203,844</u>	<u>\$29,735</u>
Liabilities:				
Intergovernmental Payable	\$37,358	\$196,221	\$203,844	\$29,735
<i>Total Liabilities</i>	<u>\$37,358</u>	<u>\$196,221</u>	<u>\$203,844</u>	<u>\$29,735</u>
<u>Child Advocacy Center</u>				
Assets:				
Cash and Cash Equivalents	\$3	\$7	\$0	\$10
<i>Total Assets</i>	<u>\$3</u>	<u>\$7</u>	<u>\$0</u>	<u>\$10</u>
Liabilities:				
Intergovernmental Payable	\$3	\$7	\$0	\$10
<i>Total Liabilities</i>	<u>\$3</u>	<u>\$7</u>	<u>\$0</u>	<u>\$10</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2010

	Balance As Restated 01-01-10	Additions	Reductions	Balance 12-31-10
<u>Hearing Bond Deposits</u>				
Assets:				
Cash and Cash Equivalents	\$10,000	\$0	\$0	\$10,000
<i>Total Assets</i>	<u>\$10,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,000</u>
Liabilities:				
Deposits Held and Due to Others	\$10,000	\$0	\$0	\$10,000
<i>Total Liabilities</i>	<u>\$10,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,000</u>
<u>Athens County Children Services Agency</u>				
Assets:				
Cash and Cash Equivalents	\$39,746	\$103,968	\$83,545	\$60,169
<i>Total Assets</i>	<u>\$39,746</u>	<u>\$103,968</u>	<u>\$83,545</u>	<u>\$60,169</u>
Liabilities:				
Intergovernmental Payable	\$39,746	\$103,968	\$83,545	\$60,169
<i>Total Liabilities</i>	<u>\$39,746</u>	<u>\$103,968</u>	<u>\$83,545</u>	<u>\$60,169</u>
<u>Help Me Grow</u>				
Assets:				
Cash and Cash Equivalents	\$18,123	\$423,967	\$336,926	\$105,164
<i>Total Assets</i>	<u>\$18,123</u>	<u>\$423,967</u>	<u>\$336,926</u>	<u>\$105,164</u>
Liabilities:				
Intergovernmental Payable	\$18,123	\$423,967	\$336,926	\$105,164
<i>Total Liabilities</i>	<u>\$18,123</u>	<u>\$423,967</u>	<u>\$336,926</u>	<u>\$105,164</u>
<u>Family and Children First Council</u>				
Assets:				
Cash and Cash Equivalents	\$235,725	\$313,688	\$212,513	\$336,900
<i>Total Assets</i>	<u>\$235,725</u>	<u>\$313,688</u>	<u>\$212,513</u>	<u>\$336,900</u>
Liabilities:				
Intergovernmental Payable	\$235,725	\$313,688	\$212,513	\$336,900
<i>Total Liabilities</i>	<u>\$235,725</u>	<u>\$313,688</u>	<u>\$212,513</u>	<u>\$336,900</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2010

	Balance As Restated 01-01-10	Additions	Reductions	Balance 12-31-10
<u>Undivided Tax Agency</u>				
Assets:				
Cash and Cash Equivalents	\$3,014,842	\$56,549,857	\$56,696,313	\$2,868,386
Property Taxes Receivable	38,957,280	39,950,844	38,957,280	39,950,844
Special Assessments Receivable	1,431,188	1,412,861	1,431,188	1,412,861
Intergovernmental Receivable	2,656,856	2,934,160	2,656,856	2,934,160
<i>Total Assets</i>	<u>\$46,060,166</u>	<u>\$100,847,722</u>	<u>\$99,741,637</u>	<u>\$47,166,251</u>
Liabilities:				
Intergovernmental Payable	\$46,060,166	\$100,847,722	\$99,741,637	\$47,166,251
<i>Total Liabilities</i>	<u>\$46,060,166</u>	<u>\$100,847,722</u>	<u>\$99,741,637</u>	<u>\$47,166,251</u>
<u>S.E.O. (Southeast Ohio) Correctional Center</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$3,172,039	\$3,162,680	\$9,359
<i>Total Assets</i>	<u>\$0</u>	<u>\$3,172,039</u>	<u>\$3,162,680</u>	<u>\$9,359</u>
Liabilities:				
Intergovernmental Payable	\$0	\$3,172,039	\$3,162,680	\$9,359
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$3,172,039</u>	<u>\$3,162,680</u>	<u>\$9,359</u>
<u>Law Enforcement Agency</u>				
Assets:				
Cash and Cash Equivalents	\$73,389	\$17,342	\$17,953	\$72,778
<i>Total Assets</i>	<u>\$73,389</u>	<u>\$17,342</u>	<u>\$17,953</u>	<u>\$72,778</u>
Liabilities:				
Intergovernmental Payable	\$73,389	\$17,342	\$17,953	\$72,778
<i>Total Liabilities</i>	<u>\$73,389</u>	<u>\$17,342</u>	<u>\$17,953</u>	<u>\$72,778</u>
<u>Athens-Hocking Solid Waste District Agency</u>				
Assets:				
Cash and Cash Equivalents	\$354,645	\$1,337,858	\$1,418,094	\$274,409
<i>Total Assets</i>	<u>\$354,645</u>	<u>\$1,337,858</u>	<u>\$1,418,094</u>	<u>\$274,409</u>
Liabilities:				
Intergovernmental Payable	\$354,645	\$1,337,858	\$1,418,094	\$274,409
<i>Total Liabilities</i>	<u>\$354,645</u>	<u>\$1,337,858</u>	<u>\$1,418,094</u>	<u>\$274,409</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2010

	Balance As Restated 01-01-10	Additions	Reductions	Balance 12-31-10
<u>Insurance Agency</u>				
Assets:				
Cash and Cash Equivalents	\$1,567	\$2,373	\$3,340	\$600
<i>Total Assets</i>	<u>\$1,567</u>	<u>\$2,373</u>	<u>\$3,340</u>	<u>\$600</u>
Liabilities:				
Deposits Held and Due to Others	\$1,567	\$2,373	\$3,340	\$600
<i>Total Liabilities</i>	<u>\$1,567</u>	<u>\$2,373</u>	<u>\$3,340</u>	<u>\$600</u>
<u>Payroll Agency</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$20,534,548	\$20,534,548	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$20,534,548</u>	<u>\$20,534,548</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payable	\$0	\$20,534,548	\$20,534,548	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$20,534,548</u>	<u>\$20,534,548</u>	<u>\$0</u>
<u>County Court Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$353,517	\$7,276,280	\$7,374,093	\$255,704
<i>Total Assets</i>	<u>\$353,517</u>	<u>\$7,276,280</u>	<u>\$7,374,093</u>	<u>\$255,704</u>
Liabilities:				
Interfund Payable	\$0	\$897,892	\$897,892	\$0
Intergovernmental Payable	63,642	4,888,149	4,888,633	63,158
Deposits Held and Due to Others	0	12,223	12,223	0
Undistributed Monies	289,875	1,478,016	1,575,345	192,546
<i>Total Liabilities</i>	<u>\$353,517</u>	<u>\$7,276,280</u>	<u>\$7,374,093</u>	<u>\$255,704</u>
<u>Alimony & Child Support Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$166	\$87,243	\$87,104	\$305
<i>Total Assets</i>	<u>\$166</u>	<u>\$87,243</u>	<u>\$87,104</u>	<u>\$305</u>
Liabilities:				
Undistributed Monies	\$166	\$87,243	\$87,104	\$305
<i>Total Liabilities</i>	<u>\$166</u>	<u>\$87,243</u>	<u>\$87,104</u>	<u>\$305</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2010

	Balance As Restated 01-01-10	Additions	Reductions	Balance 12-31-10
<u>County Sheriff Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$1,534,805	\$1,534,805	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$1,534,805</u>	<u>\$1,534,805</u>	<u>\$0</u>
Liabilities:				
Interfund Payable	\$0	\$84,607	\$84,607	\$0
Intergovernmental Payable	0	240,137	240,137	0
Deposits Held and Due to Others	0	1,210,061	1,210,061	0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$1,534,805</u>	<u>\$1,534,805</u>	<u>\$0</u>
<u>State Fees Agency</u>				
Assets:				
Cash and Cash Equivalents	\$10,989	\$197,296	\$158,202	\$50,083
Cash and Cash Equivalents in Segregated Accounts	96	95	96	95
<i>Total Assets</i>	<u>\$11,085</u>	<u>\$197,391</u>	<u>\$158,298</u>	<u>\$50,178</u>
Liabilities:				
Intergovernmental Payable	\$11,085	\$197,391	\$158,298	\$50,178
<i>Total Liabilities</i>	<u>\$11,085</u>	<u>\$197,391</u>	<u>\$158,298</u>	<u>\$50,178</u>
<u>Regional Planning Commission</u>				
Assets:				
Cash and Cash Equivalents	\$11,489	\$123,298	\$134,440	\$347
<i>Total Assets</i>	<u>\$11,489</u>	<u>\$123,298</u>	<u>\$134,440</u>	<u>\$347</u>
Liabilities:				
Intergovernmental Payable	\$11,489	\$123,298	\$134,440	\$347
<i>Total Liabilities</i>	<u>\$11,489</u>	<u>\$123,298</u>	<u>\$134,440</u>	<u>\$347</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2010

	Balance As Restated 01-01-10	Additions	Reductions	Balance 12-31-10
<u>Total All Agency Funds</u>				
Assets:				
Cash and Cash Equivalents	\$6,952,260	\$100,470,367	\$100,148,533	\$7,274,094
Cash and Cash Equivalents in Segregated Accounts	353,779	8,898,423	8,996,098	256,104
Property Taxes Receivable	38,957,280	39,950,844	38,957,280	39,950,844
Special Assessments Receivable	1,431,188	1,412,861	1,431,188	1,412,861
Intergovernmental Receivable	2,862,059	3,126,906	2,862,059	3,126,906
<i>Total Assets</i>	<u>\$50,556,566</u>	<u>\$153,859,401</u>	<u>\$152,395,158</u>	<u>\$52,020,809</u>
Liabilities:				
Interfund Payable	\$0	\$982,499	\$982,499	\$0
Intergovernmental Payable	50,254,958	150,086,986	148,524,586	51,817,358
Deposits Held and Due to Others	11,567	1,224,657	1,225,624	10,600
Undistributed Monies	290,041	1,565,259	1,662,449	192,851
<i>Total Liabilities</i>	<u>\$50,556,566</u>	<u>\$153,859,401</u>	<u>\$152,395,158</u>	<u>\$52,020,809</u>

Statistical Section



Photos: Jim Downard

Statistical Section

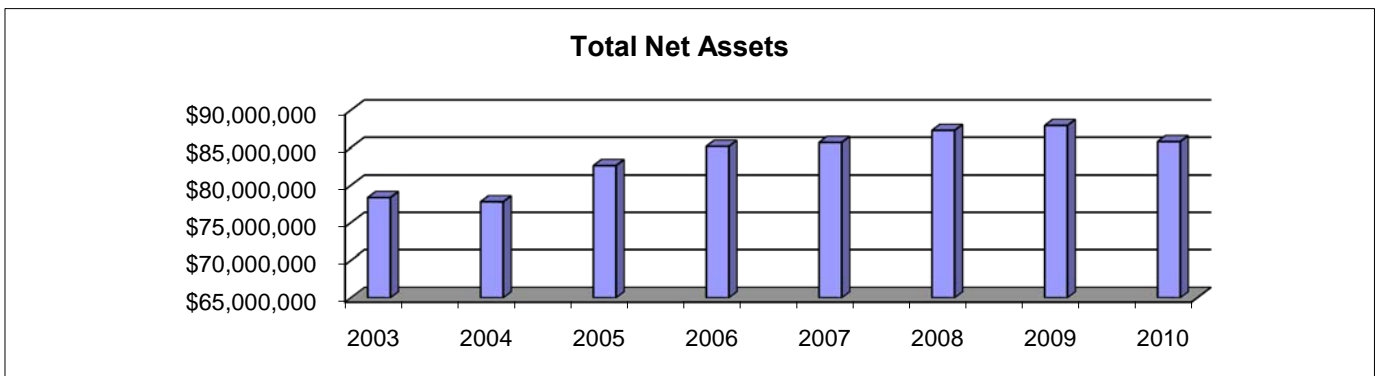
This part of the Athens County Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

<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 Eight 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	1,156,038	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	1,125,772	1,142,137	1,144,836	947,457
Unrestricted (Deficit)	<u>(1,179,304)</u>	<u>(1,968,131)</u>	<u>(1,975,578)</u>	<u>(371,042)</u>
Total Governmental Activities Net Assets	<u>71,845,827</u>	<u>71,249,802</u>	<u>76,114,061</u>	<u>78,950,745</u>
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	4,577,011	4,581,374	4,502,072	4,301,307
Unrestricted (Deficit)	<u>1,934,151</u>	<u>1,958,309</u>	<u>2,020,101</u>	<u>1,897,433</u>
Total Business-Type Activities Net Assets	<u>6,511,162</u>	<u>6,539,683</u>	<u>6,522,173</u>	<u>6,198,740</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	64,063,964	65,704,172	67,660,383	64,950,816
Restricted	13,538,178	12,095,135	14,931,328	18,672,278
Unrestricted (Deficit)	754,847	(9,822)	44,523	1,526,391
Total Primary Government Net Assets	<u>\$ 78,356,989</u>	<u>\$ 77,789,485</u>	<u>\$ 82,636,234</u>	<u>\$ 85,149,485</u>



2007	2008	2009	2010
\$ 61,794,139	\$ 62,286,165	\$ 61,155,336	\$ 59,659,933
449,612	638,956	796,720	728,301
2,078,112	2,035,449	2,609,225	2,812,526
3,087,035	3,860,714	4,672,808	5,142,081
5,487,011	5,554,745	6,113,671	5,287,357
1,259,398	1,034,351	923,167	633,101
754,959	439,007	377,431	383,892
687,169	650,146	778,790	953,708
171,521	154,839	295,585	307,619
1,382,146	1,639,561	1,674,412	1,738,299
253,286	137,354	148,989	226,519
713,065	828,538	871,600	896,073
446,866	771,405	1,015,282	661,828
990	990	990	990
874,797	905,489	809,442	668,945
366,816	476,300	(114,034)	(90,211)
<u>79,806,922</u>	<u>81,414,009</u>	<u>82,129,414</u>	<u>80,010,961</u>
4,145,345	4,019,407	3,894,126	3,797,134
1,719,978	1,842,944	1,919,196	1,968,269
<u>5,865,323</u>	<u>5,862,351</u>	<u>5,813,322</u>	<u>5,765,403</u>
65,939,484	66,305,572	65,049,462	63,457,067
17,645,967	18,651,544	21,088,112	20,441,239
2,086,794	2,319,244	1,805,162	1,878,058
<u>\$ 85,672,245</u>	<u>\$ 87,276,360</u>	<u>\$ 87,942,736</u>	<u>\$ 85,776,364</u>

Table 2
Athens County, Ohio
Changes in Net Assets
Last Eight 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	2010
\$ 5,982,250	\$ 6,639,669	\$ 6,166,888	\$6,368,416
2,548,986	2,401,481	2,478,807	2,593,333
4,404,178	4,733,771	5,378,212	5,624,263
7,797,779	5,850,362	6,228,570	7,617,197
2,110,528	2,413,340	2,770,554	2,978,477
30,856,272	29,241,112	29,314,950	29,672,911
16,491	18,193	16,769	15,349
263,447	46,794	120,179	180,400
161,501	152,967	121,227	101,649
<u>54,141,432</u>	<u>51,497,689</u>	<u>52,596,156</u>	<u>55,151,995</u>
388,319	262,550	342,729	332,627
893,549	564,917	593,588	589,474
214,681	207,878	183,122	184,257
95,700	115,974	119,648	136,920
			41,771
<u>1,592,249</u>	<u>1,151,319</u>	<u>1,239,087</u>	<u>1,285,049</u>
55,733,681	52,649,008	53,835,243	56,437,044
2,378,552	2,333,795	2,212,028	\$2,355,292
710,982	703,588	851,327	1,042,951
158,454	197,294	212,821	244,226
51,151	39,058	46,405	51,156
170,187	214,250	219,087	209,963
1,284,239	1,323,756	1,424,071	1,380,377
		371	
	7,971	1,000	\$3,407
39,712	59,712	36,983	45,757
273,519	392,775	399,396	596,048
5,639,339	5,011,425	4,769,105	5,547,173
233,678	310,804	488,461	347,969
20,617,462	20,135,274	20,115,922	17,679,964
2,500	38,000	3,678	
212,859	65,842		
716,149	400,000	769,576	592,904
<u>32,488,783</u>	<u>31,233,544</u>	<u>31,550,231</u>	<u>30,097,187</u>

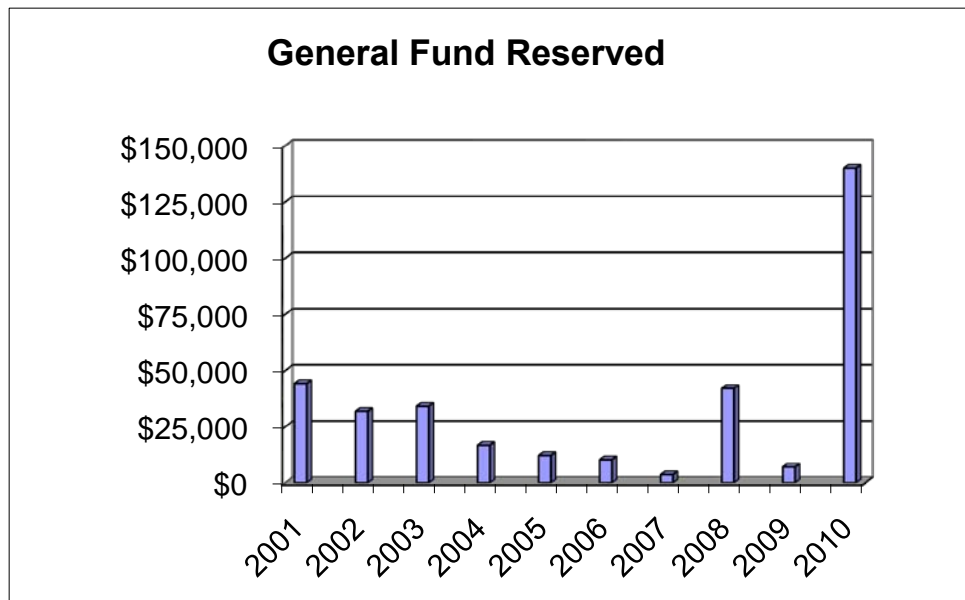
Table 2
Athens County, Ohio
Changes in Net Assets
Last Eight Years
(accrual basis of accounting)

	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
Sheriff Academy Training				
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	2010
359,179	315,759	325,985	319,429
597,114	560,132	586,164	593,651
153,186	140,571	166,837	165,617
130,488	97,688	89,406	84,663
			45,825
<u>1,239,967</u>	<u>1,114,150</u>	<u>1,168,392</u>	<u>1,209,185</u>
33,728,750	32,347,694	32,718,623	31,306,372
(21,652,649)	(20,264,145)	(21,045,925)	(25,054,808)
(352,282)	(37,169)	(70,695)	(75,864)
<u>\$ (22,004,931)</u>	<u>\$ (20,301,314)</u>	<u>\$ (21,116,620)</u>	<u>\$ (25,130,672)</u>
1,726,933	1,708,989	1,914,319	1,945,629
3,365,553	3,253,291	3,248,483	3,325,091
4,251,531	4,105,214	4,097,817	4,236,081
1,522,723	1,466,651	1,462,543	1,498,510
615,325	592,936	590,317	834,023
5,000,554	5,087,287	5,131,814	5,388,914
1,249,743	1,271,502	1,281,712	1,347,056
1,739,663	1,970,699	1,785,484	1,930,095
1,607,194	1,184,704	720,993	
60,737			802,564
1,368,870	1,229,959	1,527,849	1,628,391
<u>22,508,826</u>	<u>21,871,232</u>	<u>21,761,331</u>	<u>22,936,354</u>
388	235	74	50
18,477	33,962	21,592	27,895
<u>18,865</u>	<u>34,197</u>	<u>21,666</u>	<u>27,945</u>
<u>22,527,691</u>	<u>21,905,429</u>	<u>21,782,997</u>	<u>22,964,299</u>
856,177	1,607,087	715,406	(2,118,454)
(333,417)	(2,972)	(49,029)	(47,919)
<u>\$ 522,760</u>	<u>\$ 1,604,115</u>	<u>\$ 666,377</u>	<u>\$ (2,166,373)</u>

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
General Fund				
Reserved	\$44,174	\$31,885	\$34,084	\$16,713
Unreserved	<u>2,362,735</u>	<u>2,034,753</u>	<u>2,174,591</u>	<u>2,058,002</u>
<i>Total General Fund</i>	<u>2,406,909</u>	<u>2,066,638</u>	<u>2,208,675</u>	<u>2,074,715</u>
All Other Governmental Funds				
Reserved	1,175,894	1,320,326	1,109,709	853,100
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	10,976,517	11,780,890	11,274,649	9,637,923
Debt Service Funds	31,259	17,569	17,688	7,160
Capital Projects Funds	<u>(295,202)</u>	<u>(310,674)</u>	<u>(3,248)</u>	<u>(796,909)</u>
<i>Total All Other Governmental Funds</i>	<u>11,888,468</u>	<u>12,808,111</u>	<u>12,398,798</u>	<u>9,701,274</u>
<i>Total Governmental Funds</i>	<u><u>\$14,295,377</u></u>	<u><u>\$14,874,749</u></u>	<u><u>\$14,607,473</u></u>	<u><u>\$11,775,989</u></u>



2005	2006	2007	2008	2009	2010
\$12,101	\$10,270	\$3,773	\$42,026	\$7,037	\$140,018
2,154,967	2,687,017	3,507,137	3,276,213	2,663,058	2,123,635
2,167,068	2,697,287	3,510,910	3,318,239	2,670,095	2,263,653
745,044	880,531	741,462	595,560	510,593	533,931
11,202,773	14,058,916	15,442,758	15,777,513	18,495,623	17,659,895
8,255	7,224	7,249	7,266	7,272	7,276
129,838	2,243,752	731,174	439,007	377,431	383,892
12,085,910	17,190,423	16,922,643	16,819,346	19,390,919	18,584,994
<u>\$14,252,978</u>	<u>\$19,887,710</u>	<u>\$20,433,553</u>	<u>\$20,137,585</u>	<u>\$22,061,014</u>	<u>\$20,848,647</u>

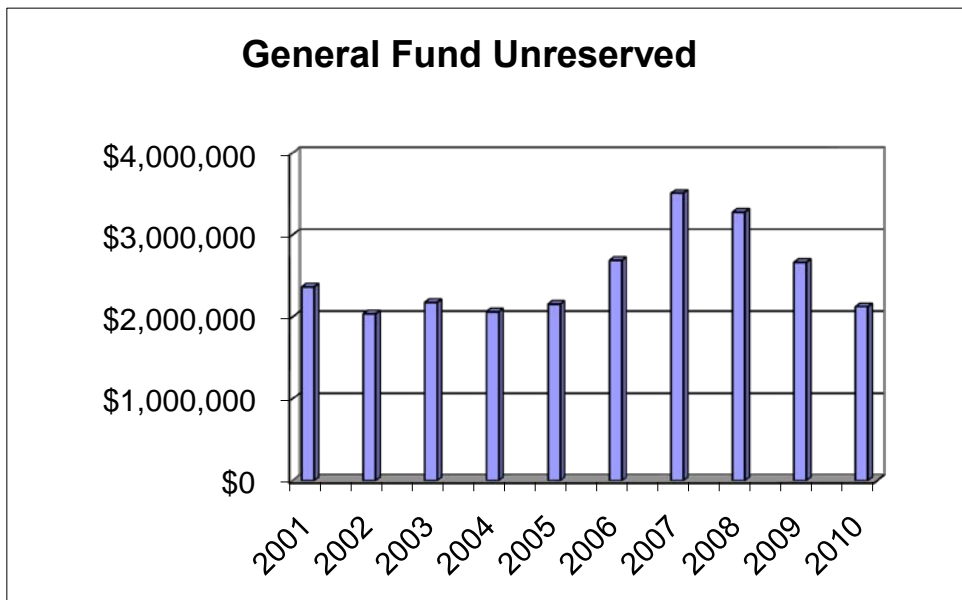


Table 4
Athens County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2001	2002	2003	2004
Revenues				
Property Taxes	\$7,279,051	\$7,802,773	\$8,635,631	\$8,891,896
Sales Tax	5,015,813	5,233,606	5,403,916	5,651,234
Intergovernmental	31,983,428	25,415,058	24,576,545	22,015,512
Charges for Services	2,820,674	3,369,514	3,362,666	3,601,155
Licenses and Permits	92,632	92,736	121,127	79,326
Fines and Forfeitures	200,175	194,127	172,493	156,024
Interest	1,293,799	682,994	397,747	274,390
Other Revenues	3,277,222	3,652,208	3,792,705	3,251,579
Total Revenues	51,962,794	46,443,016	46,462,830	43,921,116
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	4,601,822	4,192,071	4,460,906	4,776,331
Judicial	2,321,893	2,553,518	2,479,565	2,420,386
Public Safety	3,209,456	3,482,027	3,854,587	4,128,560
Public Works	4,315,243	4,777,890	5,587,632	5,335,375
Health	2,103,451	2,204,635	2,325,478	2,324,820
Human Services	29,986,100	25,843,250	26,477,643	25,538,505
Conservation and Recreation	11,437	28,745	4,950	8,382
Economic Development and Assistance	147,831	20,295	20,873	21,352
Capital Outlay	2,207,760	1,912,547	973,119	1,480,035
<i>Debt Service:</i>				
Principal Retirement	444,513	462,532	451,665	407,607
Interest and Fiscal Charges	253,604	222,966	213,491	177,422
Total Expenditures	49,603,110	45,700,476	46,849,909	46,618,775
Excess of Revenues Over (Under) Expenditures	2,359,684	742,540	(387,079)	(2,697,659)
<u>Other Financing Sources (Uses):</u>				
Sale of Capital Assets	1	220	10,350	
Proceeds of Bonds				
Proceeds of Capital Leases	85,188		108,825	
Proceeds of Loans				
Proceeds from Issuance of Notes				
Proceeds from Premium on Notes				
Payments to Escrow Agent				
Transfers - In	1,707,535	133,734	1,656,089	1,588,095
Transfers - Out	(1,761,191)	(1,441,985)	(1,656,089)	(1,588,095)
Total Other Sources (Uses)	31,533	(1,308,031)	119,175	
Net Change in Fund Balances	\$2,391,217	(\$565,491)	(\$267,904)	(\$2,697,659)
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	1.47%	1.57%	1.62%	1.38%

2005	2006	2007	2008	2009	2010
\$8,971,221	\$11,306,421	\$11,443,813	\$11,145,966	\$11,197,717	\$11,693,835
5,808,439	5,995,215	6,250,297	6,358,789	6,413,526	6,735,970
30,529,026	28,406,355	29,615,981	27,666,853	28,706,773	26,543,702
3,801,085	4,612,767	4,398,162	4,441,766	4,549,722	4,772,951
111,703	108,142	134,631	155,708	165,935	152,889
227,476	255,263	220,772	214,267	250,453	358,125
621,232	1,286,644	1,595,741	1,179,206	720,332	802,329
2,188,579	1,494,386	1,353,714	1,229,484	1,527,849	1,202,350
52,258,761	53,465,193	55,013,111	52,392,039	53,532,307	52,262,151
5,571,186	5,458,138	5,904,759	6,185,898	5,905,164	6,058,987
2,399,131	2,498,177	2,517,781	2,482,446	2,485,919	2,581,531
4,806,045	4,326,953	4,391,001	4,708,679	5,176,314	5,627,638
4,994,639	5,680,193	5,876,922	5,365,178	4,580,965	5,615,145
2,263,266	2,567,125	2,235,215	2,693,208	2,708,952	2,898,067
28,771,969	27,867,281	30,242,028	29,598,522	29,161,984	29,373,095
7,751	12,384	7,783	47,391	7,016	5,596
34,636	213,883	263,447	46,794	120,179	180,400
896,122	823,174	2,639,293	965,952	881,152	636,443
462,556	471,985	572,853	469,250	505,173	489,219
192,053	179,567	166,391	154,985	122,899	103,367
50,399,354	50,098,860	54,817,473	52,718,303	51,655,717	53,569,488
1,859,407	3,366,333	195,638	(326,264)	1,876,590	(1,307,337)
2,830	2,301,400	133,470	2,240	2,090	553
143,896		216,735	28,056	44,748	94,417
914,000					
12,529					
1,184,866	1,650,378	1,649,438	1,831,700	1,135,066	1,129,619
(1,188,395)	(1,650,378)	(1,649,438)	(1,831,700)	(1,135,066)	(1,129,619)
1,069,726	2,301,400	350,205	30,296	46,838	94,970
\$2,929,133	\$5,667,733	\$545,843	(\$295,968)	\$1,923,428	(\$1,212,367)
1.45%	1.38%	1.47%	1.27%	1.28%	1.16%

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

Collection Year	Real Estate		Tangible Personal Property				Ratio of				
	Assessed Value		Public Utility		General Business		Total		Value To		Weighted Average Tax Rate
	Residential/Agricultural	Commercial/Industrial/PU	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Actual Value	Actual Value	
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%	15.56	
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%	17.41	
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%	17.41	
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%	15.96	
2010	655,928,350	189,355,330	82,491,110	235,677,101	1,424,070	5,696,280	929,198,860	2,656,348,855	34.98%	16.41	

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>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>2010</u>
<u>TOWNSHIPS</u>										
ATHENS	8.20	8.20	8.20	8.20	6.70	6.70	6.70	6.70	6.70	6.70
ALEXANDER	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
AMES	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
BERN	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
CANAAN	6.60	6.60	6.60	6.60	7.60	7.60	7.60	7.60	7.60	7.60
CARTHAGE	5.70	5.70	5.70	5.70	5.70	5.70	5.70	8.70	8.70	8.70
DOVER	8.70	8.70	11.20	11.20	11.20	11.20	8.70	8.70	8.70	8.70
LEE	4.80	4.80	5.30	5.30	5.30	5.30	6.30	6.30	6.30	6.30
LODI	8.80	8.80	9.30	9.30	9.30	9.30	9.30	9.30	9.30	10.30
ROME	11.70	11.70	11.70	11.70	11.70	11.70	11.70	15.99	15.99	15.99
TROY	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.50
TRIMBLE	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.70	6.20
WATERLOO	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
YORK	8.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10
<u>SCHOOL DISTRICTS</u>										
ALEXANDER LOCAL	38.76	38.76	38.76	38.76	38.76	38.76	38.76	38.76	37.47	37.27
TRIMBLE LOCAL	32.92	32.92	32.92	32.92	32.92	32.92	32.92	31.77	29.47	29.52
WARREN LOCAL	35.70	35.30	35.45	35.50	35.40	34.60	34.60	34.50	35.08	35.08
ATHENS CITY	64.60	64.60	64.60	64.60	69.78	69.49	69.52	63.76	61.72	61.70
FED. HOCKING	34.00	34.00	34.00	34.00	34.00	34.00	30.30	30.30	30.08	30.08
NEL.-YORK CITY	32.20	32.20	32.20	32.20	34.40	34.44	34.44	34.44	34.44	34.40
<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	9.00	9.00	9.00
<u>VILLAGES</u>										
ALBANY	7.50	7.50	8.00	8.00	8.00	8.50	8.50	8.50	7.50	9.00
AMESVILLE	16.50	16.50	18.50	18.50	18.50	18.50	22.50	22.50	22.50	22.50
CHAUNCEY	7.90	7.90	7.90	7.90	7.90	2.90	7.90	7.90	7.90	7.90
COOLVILLE	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
GLOUSTER	10.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
JACKSONVILLE	14.50	14.50	19.50	19.50	16.30	19.50	19.50	19.50	19.50	19.50
TRIMBLE	20.70	20.70	20.70	20.70	20.70	20.70	16.10	16.10	13.90	13.90
BUCHTEL	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
<u>SPECIAL DISTRICTS</u>										
PLAINS FIRE	12.20	12.20	12.20	12.20	10.20	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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
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	0.19	0.19	0.19	0.17	0.17	0.17	0.15	0.15
Commercial/Industrial and P.U. Real	0.25	0.25	0.22	0.22	0.23	0.21	0.22	0.22	0.18	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	0.44	0.62	0.62	0.62	0.57	0.57	0.57	0.51	0.51
Commercial/Industrial and P.U. Real	0.47	0.47	0.67	0.68	0.68	0.64	0.65	0.65	0.54	0.55
General Business and P.U. Personal	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
2009 Senior Citizens - 5 Years										
Residential/Agricultural Real										0.25
Commercial/Industrial and P.U. Real										0.25
General Business and P.U. Personal										0.25
1997, 2005 Children Services - 10 Years										
Residential/Agricultural Real	1.34	1.34	1.11	1.11	1.11	2.74	2.74	2.74	2.43	2.44
Commercial/Industrial and P.U. Real	1.40	1.41	1.27	1.27	1.28	2.81	2.87	2.88	2.36	2.43
General Business and P.U. Personal	1.50	1.50	1.50	1.50	1.50	3.00	3.00	3.00	3.00	3.00
1991, 2000 Children Services - 10 Years										
Residential/Agricultural Real	2.00	1.99	1.66	1.66	1.66	1.52	1.51	1.51	1.34	1.35
Commercial/Industrial and P.U. Real	2.00	2.00	1.81	1.80	1.82	1.70	1.74	1.75	1.43	1.47
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	0.24	0.24					
Commercial/Industrial and P.U. Real	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					
1994, 2001 ACBDD (Beacon) - 10 Years										
Residential/Agricultural Real	1.36	1.36	1.49	1.50	1.49	1.36	1.36	1.37	1.21	1.21
Commercial/Industrial and P.U. Real	1.48	1.48	1.63	1.62	1.64	1.53	1.56	1.57	1.29	1.33
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	1.39	1.16	1.16	1.16	2.61	2.61	2.60	2.31	2.31
Commercial/Industrial and P.U. Real	1.52	1.53	1.38	1.38	1.39	2.67	2.72	2.74	2.24	2.31
General Business and P.U. Personal	1.85	1.85	1.85	1.85	1.85	2.85	2.85	2.85	2.85	2.85
1984, 2002 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	0.92	1.80	1.49	1.49	1.50	1.37	1.37	1.37	1.21	1.21
Commercial/Industrial and P.U. Real	0.95	1.80	1.63	1.63	1.64	1.53	1.56	1.57	1.29	1.33
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, 2009 EMS - 5 Years										
Residential/Agricultural Real	0.45	0.45	0.37	0.37	0.37	0.34	0.34	0.34	0.30	0.30
Commercial/Industrial and P.U. Real	0.47	0.47	0.42	0.42	0.43	0.40	0.41	0.41	0.33	0.35
General Business and P.U. Personal	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
1995, 2000, 2005 EMS - 5 Years										
Residential/Agricultural Real	1.00	1.00	0.83	0.83	0.83	0.76	0.76	0.76	0.67	0.67
Commercial/Industrial and P.U. Real	1.00	1.00	0.90	0.90	0.91	0.85	0.87	0.87	0.71	0.74
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	0.83	0.83	0.83	0.76	0.76	0.76	0.67	0.67
Commercial/Industrial and P.U. Real	0.93	0.94	0.90	0.90	0.91	0.85	0.87	0.87	0.71	0.74
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)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Voted Millage - by levy										
1997, 2007 Health - 10 Years										
Residential/Agricultural Real	0.27	0.27	0.22	0.22	0.22	0.20	0.20	0.30	0.27	0.27
Commercial/Industrial and P.U. Real	0.28	0.28	0.25	0.25	0.25	0.24	0.24	0.30	0.25	0.25
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1994, 1999, 2009 Health - 10 Years										
Residential/Agricultural Real	0.27	0.27	0.22	0.22	0.22	0.20	0.20	0.20	0.18	0.30
Commercial/Industrial and P.U. Real	0.28	0.28	0.25	0.25	0.25	0.24	0.24	0.25	0.20	0.30
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1990, 2000 Health - 10 Years										
Residential/Agricultural Real	0.40	0.40	0.33	0.33	0.33	0.30	0.30	0.30	0.27	0.27
Commercial/Industrial and P.U. Real	0.40	0.40	0.36	0.36	0.36	0.34	0.35	0.35	0.29	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	0.69	0.65	0.91	0.90	0.85	0.81	0.80	0.77	0.72	0.72
Commercial/Industrial and P.U. Real	0.81	0.80	0.94	0.94	0.91	0.87	0.89	0.87	0.76	0.77
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	0.88	0.82	0.75	0.74	0.70	0.67	0.66	0.63	0.94	0.94
Commercial/Industrial and P.U. Real	0.94	0.92	0.86	0.86	0.84	0.80	0.82	0.81	0.87	0.88
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Voted Millage - By Type of Property										
Residential/Agricultural Real	12.84	13.59	12.47	12.41	12.32	14.38	14.35	14.39	13.18	13.57
Commercial/Industrial and P.U. Real	13.58	14.43	13.85	13.84	13.90	15.68	16.01	16.11	13.45	14.17
General Business and P.U. Personal	16.25	16.25	16.50	16.50	16.50	18.00	18.00	18.00	18.00	18.25
Total Millage - By Type of Property										
Residential/Agricultural Real	15.14	15.89	14.77	14.71	14.62	16.68	16.65	16.69	15.48	15.87
Commercial/Industrial and P.U. Real	15.88	16.73	16.15	16.14	16.20	17.98	18.31	18.41	15.75	16.47
General Business and P.U. Personal	18.55	18.55	18.80	18.80	18.80	20.30	20.30	20.30	20.30	20.55

Table 7 A
Athens County, Ohio
Principal Taxpayers
Real Estate Tax
January 1, 2009 and January 1, 2000

		January 1, 2009	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Value</u>	Percent of <u>Real Property Assessed Value</u>
OHIO UNIVERSITY (ATHENS MALL)	RETAIL SHOPPING	\$12,705,930	1.50%
TS TECH NORTH AMERICA INC.	CAR SEAT COVERS	1,804,370	0.21%
INN-OHIO OF ATHENS INC.	MOTEL	2,235,170	0.26%
CITY OF ATHENS	PARKING GARAGE, ETC.	2,236,120	0.27%
HAYES CORNWELL LTD	APARTMENTS	2,341,280	0.28%
MCCOADY PROPERTIES LTD	APARTMENTS	2,399,750	0.28%
GREENBRIER ATHENS LLC	APARTMENTS	2,415,630	0.29%
SHELTERING ARMS HOSPITAL	CLINIC	3,670,070	0.43%
ATHENS 08 LLC	CLINIC	3,857,720	0.46%
AAC ATHENS LLC	APARTMENTS	7,413,890	0.88%
TOTAL TOP TEN		41,079,930	4.86%
TOTAL ALL OTHERS		804,203,750	95.14%
TOTAL ASSESSED VALUE		\$845,283,680	100.00%
		January 1, 2000	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Value</u>	Percent of <u>Real Property Assessed Value</u>
OHIO UNIVERSITY (ATHENS MALL)	RETAIL SHOPPING	\$5,925,640	1.18%
UNIVERSITY MALL ASSOCIATES	RETAIL SHOPPING	4,444,910	0.89%
AAC ATHENS LLC	APARTMENTS	3,779,450	0.75%
SCOTT RML CO. (McBEE SYSTEMS, INC.)	PRINTING & BINDING	2,057,360	0.41%
INN-OHIO OF ATHENS INC.	MOTEL	1,825,360	0.36%
BROMLEY ATHENS LLC LTD.	APARTMENTS	1,418,570	0.28%
ATHENS CITY	PARKING GARAGE, ETC.	1,362,730	0.27%
SOUTHEAST DEVELOPMENT CO. (CARRIAGE HILL)	APARTMENTS	1,286,810	0.26%
HICKORY CREEK OF ATHENS, INC.	NURSING HOMES	1,261,790	0.25%
DIVERSIFIED PROPERTIES	GROCERY STORE	1,198,680	0.24%
TOTAL TOP TEN		24,561,300	4.89%
TOTAL ALL OTHERS		477,395,130	95.11%
TOTAL ASSESSED VALUE		\$501,956,430	100.00%

Real property taxes paid in 2010 are based on January 1, 2009 values.
Real property taxes paid in 2001 are based on January 1, 2000 values.

Source: Athens County Auditor

Table 7 B
Athens County, Ohio
Principal Taxpayers
Tangible Personal Property Tax
December 31, 2009 and December 31, 2000

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>December 31, 2009</u>	
		<u>Assessed Value*</u>	<u>Percent of Tangible Personal Property Assessed Value</u>
VERIZON NORTH INC.	COMMUNICATIONS	\$595,260	41.80%
NEW PAR	COMMUNICATIONS	187,390	13.15%
OHIO TELEPHONE & TELEGRAPH CO.	COMMUNICATIONS	124,190	8.72%
ALLTEL COMMUNICATIONS OF OHIO	COMMUNICATIONS	120,990	8.50%
NEW CINGULAR	COMMUNICATIONS	104,380	7.33%
WINDSTREAM WESTERN RESERVE INC	COMMUNICATIONS	71,590	5.03%
OHIO BELL TELEPHONE COMPANY	COMMUNICATIONS	61,580	4.32%
T-MOBILE CENTRAL LLC	COMMUNICATIONS	60,340	4.24%
UNITED TELEPHONE COMMUNICATIONS	COMMUNICATIONS	47,270	3.32%
HORIZON PERSONAL COMM. INC.	COMMUNICATIONS	19,780	1.39%
TOTAL TOP TEN		1,392,770	97.80%
TOTAL ALL OTHERS		845,283,680	59356.89%
TOTAL ASSESSED VALUE		\$1,424,070	59454.69%

* Reflects a 75% reduction due to HB 66

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>December 31, 2000</u>	
		<u>Assessed Value</u>	<u>Percent of Tangible Personal Property Assessed Value</u>
ROCKY SHOES & BOOTS CO.	SHOES, WORK BOOTS	\$3,101,290	7.20%
DON WOOD AUTOMOTIVE	AUTO. DEALERSHIP	1,611,670	3.74%
TS TRIM INDUSTRIES, INC.	CAR SEAT COVERS	1,337,670	3.11%
SCOTT RML CO. (McBEE SYSTEMS INC.)	PRINTING & BINDING	1,113,710	2.59%
TAYLOR MOTORS/TAYLOR HONDA	AUTO. DEALERSHIP	1,009,970	2.34%
NEBRASKA BOOK COMPANY INC.	BOOK WAREHOUSE	933,080	2.17%
KROGER COMPANY	GROCERY STORES	640,500	1.49%
K-MART CORP	RETAIL SHOPPING	567,520	1.32%
ATHENS MOLD & MACHINE INC.	MACHINE SHOP	512,270	1.19%
AMES	RETAIL SHOPPING	452,410	1.05%
TOTAL TOP TEN		11,280,090	26.20%
TOTAL ALL OTHERS		31,782,638	73.80%
TOTAL ASSESSED VALUE		\$43,062,728	100.00%

General business tangible personal property tax paid in 2010 is based on values listed on December 31, 2009.
 General business tangible personal property tax paid in 2001 is based on values listed on December 31, 2000.

Source: Athens County Auditor

Table 7 C
Athens County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
December 31, 2009 and December 31, 2000

		December 31, 2009	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	Assessed <u>Value</u>	Percent of Public Utility <u>Assessed Value</u>
COLUMBUS SOUTHERN POWER COMPANY	ELECTRIC	\$41,953,490	50.86%
TEXAS EASTERN TRANSMISSION CORP	NATURAL GAS	24,666,260	29.90%
TENNESSE GAS PIPELINE	NATURAL GAS	9,595,310	11.63%
COLUMBIA GAS TRANSMISSION CORP	NATURAL GAS	2,520,090	3.06%
COLUMBIA GAS OF OHIO INC.	NATURAL GAS	2,016,720	2.44%
BUCKEYE RURAL ELECTRIC CO OF OP INC	ELECTRIC	721,570	0.87%
OHIO POWER CO.	ELECTRIC	650,110	0.79%
GENERAL ELECTRIC CAPITAL COMMERCIAL	ELECTRIC	244,760	0.30%
WASHINGTON ELECTRIC CO OP INC.	ELECTRIC	96,790	0.12%
OHIO OIL GATHERING CORP II	PETROLEUM	20,370	0.02%
TOTAL TOP TEN		82,485,470	99.99%
TOTAL ALL OTHERS		5,640	0.01%
TOTAL ASSESSED VALUE		\$82,491,110	100.00%

		December 31, 2000	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	Assessed <u>Value</u>	Percent of Public Utility <u>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.	TRANSPORTAION	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		\$75,989,010	100.00%

Public utility tangible personal property tax paid in 2010 is based on values listed on December 31, 2009.
Public utility tangible personal property tax paid in 2001 is based on values listed on December 31, 2000.

Source: Athens County Auditor

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent Collected	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Collection To Current Tax Levy	Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes To Current Tax Levy
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%
2010	50,769,784	47,925,115	94.40%	2,718,556	50,643,671	99.75%	5,915,835	11.65%

Source: Athens County Auditor

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

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

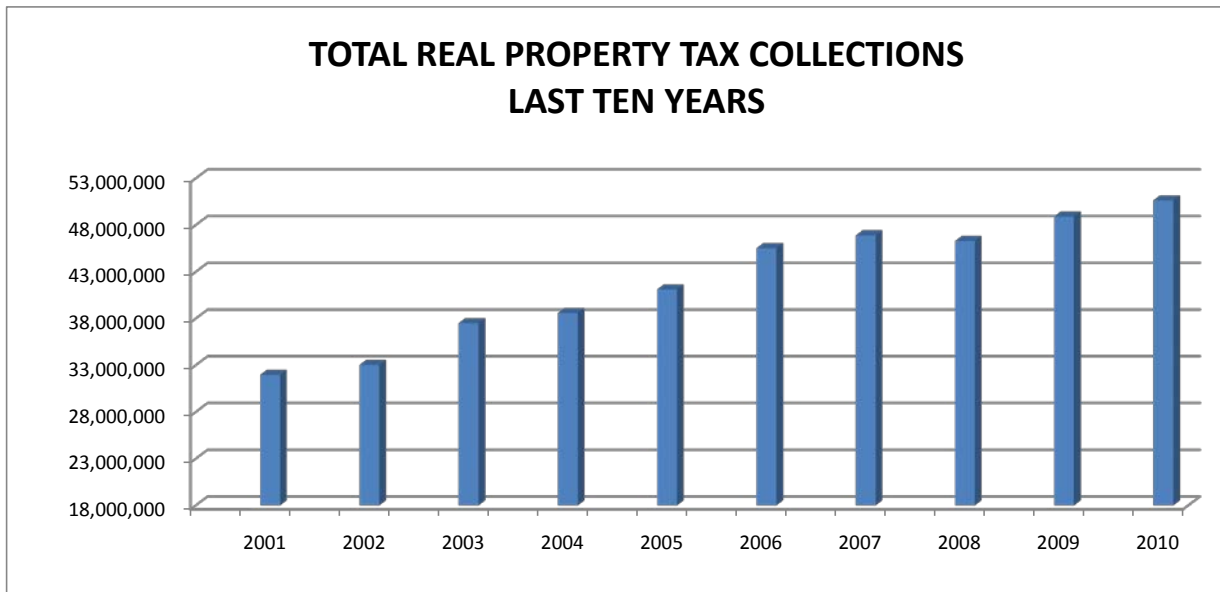


Table 9
Athens County, Ohio
Ratio of Outstanding Debt By Type
Last Ten Years

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				
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%	0.224%	58.27
2010	665,000	752,000	527,255	83,251	111,600	569,200	501,632	32,300	3,242,238	0.122%	N/A	50.07

Source: Athens County Auditor

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

Year	Governmental Activities			Business Type Activities			Total Net General Bonded Debt	Ratio of Net Bonded Debt To Estimated Actual Value	Net Bonded Debt Per Capita
	General Obligation Bonds	Resources Available to Pay Principal	Net General Bonded Debt	General Obligation Bonds	Resources Available to Pay Principal	Net General Bonded Debt			
2001	\$3,415,000	\$6,419	\$3,408,581	\$0	\$0	\$0	\$3,408,581	0.188%	54.77
2002	3,135,000	6,453	3,128,547	120,000	154,812	(34,812)	3,093,735	0.171%	49.46
2003	2,840,000	6,569	2,833,431	120,000	97,601	22,399	2,855,830	0.134%	44.01
2004	2,540,000	6,579	2,533,421	120,000	105,253	14,747	2,548,168	0.118%	40.09
2005	2,230,000	6,614	2,223,386	118,800	105,179	13,621	2,237,007	0.102%	35.83
2006	1,905,000	6,634	1,898,366	117,400	89,820	27,580	1,925,946	0.082%	30.69
2007	1,560,000	6,654	1,553,346	116,100	83,310	32,790	1,586,136	0.068%	24.55
2008	1,275,000	6,668	1,268,332	114,700	70,740	43,960	1,312,292	0.056%	20.05
2009	975,000	6,673	968,327	113,200	98,444	14,756	983,083	0.037%	15.36
2010	665,000	6,677	658,323	111,600	123,473	(11,873)	646,450	0.024%	10.17

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>								
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
2010	333,481	244,457	89,024	0	0	21,455	26,916	1.84
<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)
2010	88,119	130,558	(42,439)	0	0	2,286	1,273	(11.92)
<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
2010	166,431	91,193	75,238	9,600	31,068	0	0	1.85
						Rural Development Loan		
						Debt Service		
						<u>Principle</u>	<u>Interest</u>	
<i>Plains Water</i>								
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
2010	603,274	555,319	47,955	0	0	2,400	1,735	11.60

(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, 2010

<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	\$658,323	100.00%	\$658,323
Overlapping:			
School Districts wholly within the County			
Athens City School District	8,769,440	100.00%	8,769,440
Entities not wholly within the County			
Alexander Local School District	3,852,623	87.69%	3,378,441
Federal Hocking Local School District	280,766	99.38%	279,018
Nelsonville-York City School District	4,801,100	85.46%	4,103,087
Trimble Local School District	<u>401,749</u>	97.56%	<u>391,966</u>
Sub-Total Overlapping Districts	<u>18,105,678</u>		<u>16,921,952</u>
Grand Total	<u>\$18,764,001</u>		<u>\$17,580,275</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 2010 collection year.

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Assessed Valuation	<u>\$617,473,218</u>	<u>\$617,526,249</u>	<u>\$727,850,014</u>	<u>\$742,216,212</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>\$13,936,830</u>	<u>\$13,938,156</u>	<u>\$16,696,250</u>	<u>\$17,055,405</u>
Amount of Debt Applicable to Debt Limit General Obligation Bonds	3,415,000	3,135,000	2,840,000	2,540,000
Less Amount Available in Debt Service	<u>6,419</u>	<u>6,453</u>	<u>6,569</u>	<u>6,579</u>
Amount of Debt Subject to Limit	<u>3,408,581</u>	<u>3,128,547</u>	<u>2,833,431</u>	<u>2,533,421</u>
Legal Debt Margin	<u>\$10,528,249</u>	<u>\$10,809,609</u>	<u>\$13,862,819</u>	<u>\$14,521,984</u>
Legal Debt Margin as a Percentage of the Debt Limit	75.54%	77.55%	83.03%	85.15%
Unvoted Debt Limit - 1% of Assessed Valuation	\$6,174,732	\$6,175,262	\$7,278,500	\$7,422,162
Amount of Debt Subject to Limit	<u>3,408,581</u>	<u>3,128,547</u>	<u>2,833,431</u>	<u>2,533,421</u>
Unvoted Legal Debt Margin	<u>\$2,766,151</u>	<u>\$3,046,715</u>	<u>\$4,445,069</u>	<u>\$4,888,741</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	44.80%	49.34%	61.07%	65.87%

Source: Athens County Auditor

2005	2006	2007	2008	2009	2010
<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>\$927,774,790</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>\$21,694,370</u>
2,230,000 6,614	1,905,000 6,634	1,560,000 6,654	1,275,000 6,668	975,000 6,673	665,000 6,677
<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>658,323</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>	<u>\$21,036,047</u>
87.15%	89.89%	91.69%	93.26%	95.50%	96.97%
\$7,519,911	\$8,113,648	\$8,079,573	\$8,125,278	\$9,214,759	\$9,277,748
<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>658,323</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>	<u>\$8,619,425</u>
70.43%	76.60%	80.77%	84.39%	89.49%	92.90%

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>
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	1,641,290,000	26,041	8.9%
2010	64,757	N/A	N/A	8.5%

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

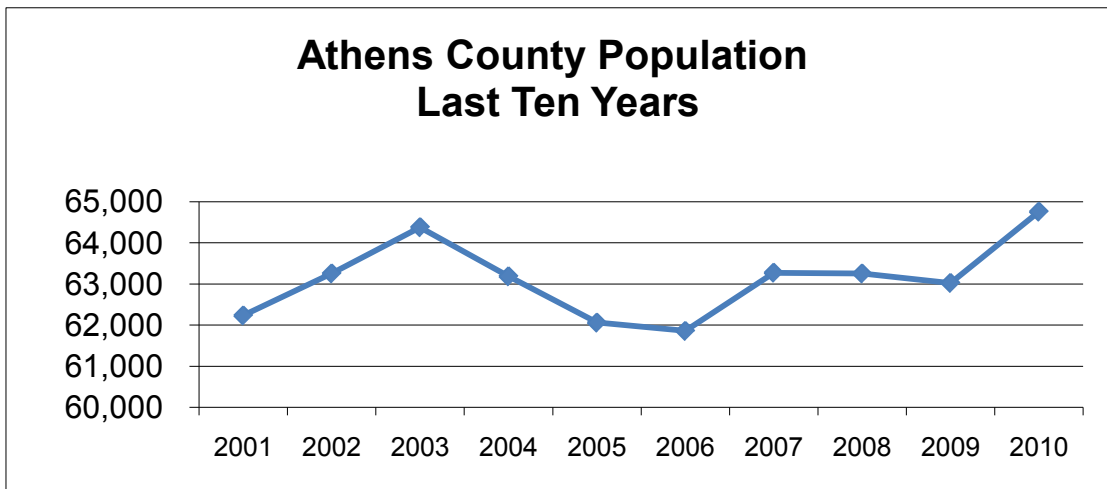


Table 15
Athens County, Ohio
Principal Employers
*2010 and 2001 **

<u>Employer</u>	<u>Nature of Business</u>	<u>2010</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	13.35%	2,654	1	9.47%
O' Bleness Memorial Hospital + UMA	Health Care	575	2	1.99%	425	7	1.52%
Athens County Government	Government	561	3	1.94%	677	2	2.42%
Hocking College	Education	540	4	1.87%	470	4	1.68%
Athens City Bd of Ed	Education	430	5	1.49%	450	6	1.61%
Wal-Mart Stores Inc	Trade	365	6	1.26%			
Rocky Brands	Manufacturing	306	7	1.06%			
Alexander Local Bd of Ed	Education	213	8	0.74%			
Diagnostic Hybrids Inc	Manufacturing	215	9	0.74%			
Doctor's Hospital of Nelsonville	Health Care	189	10	0.65%			
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>7,252</u>		<u>25.09%</u>	<u>6,785</u>		<u>24.23%</u>
Total Employment within the County		<u>28,900</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 Ten Years

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
General Government					
Legislative and Executive					
County Commissioners	7.5	8.5	8.5	8.0	8.0
Auditor	15.0	16.0	16.0	16.0	16.0
Treasurer	6.0	4.0	5.0	5.0	5.0
Prosecuting Attorney	11.5	12.0	13.0	13.5	13.5
Data Processing	1.0	1.0	1.0	1.0	1.0
Board of Election	10.5	10.5	10.0	11.5	11.5
Recorder	4.0	4.0	4.0	4.0	4.0
Microfilm	2.0	2.0	2.0	2.0	2.0
Building and Grounds	7.0	7.0	7.0	7.0	7.0
Judicial					
Common Pleas Court	12.0	11.0	11.0	11.0	12.0
Law Library	1.0	1.5	1.0	1.0	1.0
Juvenile Court	10.5	15.5	15.0	14.5	14.5
Probate Court	7.0	6.5	5.5	6.0	5.5
Clerk of Courts	5.0	5.0	5.0	5.0	5.0
Title Office	5.0	5.0	5.0	5.0	7.0
Municipal Court	3.5	3.5	3.5	4.0	4.0
Public Safety					
Coroner	3.0	3.0	2.5	2.5	2.0
Sheriff	29.0	29.0	29.0	29.0	29.0
Emergency Management	1.0	1.0	1.0	1.0	1.0
911 Emergency Communications	16.0	16.0	15.5	15.0	15.0
Public Works					
County Engineer	27.5	27.0	27.0	28.0	29.0
County Planner	2.0	2.0	2.0	2.0	2.0
Soil & Water	3.5	5.0	5.5	5.5	3.5
Health					
Dog and Kennel	3.5	2.0	2.0	2.0	2.0
Solid Waste	26.5	23.0	25.0	27.0	25.0
Health Department	16.5	19.0	19.5	18.0	18.0
Ambulance Service	-	-	-	-	-
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

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
6.5	7.0	6.5	6.5	6.5
15.0	15.5	16.5	16.5	13.0
5.0	5.0	5.0	5.0	5.0
18.5	20.0	20.0	19.0	19.0
1.0	1.0	1.0	1.0	1.0
11.5	7.0	7.0	7.0	7.0
4.0	4.0	4.0	4.0	4.0
2.0	2.0	2.0	2.0	2.0
6.0	6.0	6.0	6.0	6.0
12.0	12.0	13.0	13.0	13.0
1.0	1.0	1.0	1.0	1.0
15.0	15.0	15.0	15.0	12.0
5.5	5.5	4.5	4.5	3.5
4.0	4.0	5.0	5.0	5.0
6.0	6.0	5.0	5.0	5.0
4.0	3.5	3.5	3.5	3.5
2.0	2.0	1.5	1.5	1.5
28.0	29.0	27.0	30.0	30.5
1.0	1.0	1.5	2.0	2.0
15.0	16.0	16.0	15.0	16.0
28.0	27.0	28.0	26.0	26.0
2.0	2.0	2.0	2.0	2.0
3.5	3.5	3.5	4.0	4.0
2.0	3.5	3.0	3.0	4.0
25.0	26.0	26.0	22.0	21.0
20.0	22.0	20.0	19.0	19.0
-	-	-	-	2.0
4.0	3.0	3.0	3.0	3.0
1.0	1.0	1.0	1.0	1.0
11.0	11.0	9.0	9.0	9.0
5.0	5.0	5.5	5.0	5.5
-	-	-	-	-
4.0	4.0	5.0	4.0	3.0
-	-	-	-	-
120.0	118.0	116.0	92.0	90.0
17.0	19.0	19.0	18.0	18.0
73.0	75.0	74.5	68.5	73.0
88.0	87.5	88.5	94.5	91.5
<u>566.5</u>	<u>570.0</u>	<u>565.0</u>	<u>533.5</u>	<u>528.5</u>

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

	2005	2006	2007	2008	2009	2010
General Government						
Legislative and Executive						
County Commissioners						
Number of resolutions	24	31	23	22	28	18
Number of meetings	54	54	53	53	57	54
Auditor						
Number of non-exempt conveyances	1,144	1,133	1,261	908	760	783
Number of exempt conveyances	789	814	880	917	649	570
Number of real estate transfers	1,933	1,947	2,140	1,825	1,409	1,353
Number of personal property returns-inter-co	823	804	950	80	22	23
Number of personal property returns-local	260	220	172	9	-	-
Number of expense checks used	32,279	33,406	32,523	31,194	28,433	28,315
Number of payroll checks used	17,032	17,501	16,954	17,333	16,707	16,573
Number of vendors licenses issued	122	124	97	100	65	87
Treasurer						
Number of tax bill envelopes mailed Real	28,083	30,862	32,520	30,549	29,941	30,056
Number of tax bill envelopes mailed Real Delq	-	2,269	2,163	2,308	2,370	2,356
Number of tax bill envelopes mailed MH	8,221	6,861	6,819	6,443	6,324	6,236
Number of tax bill envelopes mailed PPT	533	555	466	475	22	20
Return on portfolio-weighted yield	3.89%	3.89%	4.98%	3.26%	2.05%	1.52%
Prosecuting Attorney						
Number of cases-criminal	373	482	515	578	461	513
Number of township requests	100	90	100	200	175	194
Board of Election						
Number of registered voters	43,433	42,504	42,977	49,034	48,246	49,440
Number of voters last general election	14,598	20,402	11,486	31,645	12,534	17,513
Percentage of registered voters that voted	33.61%	48.00%	26.73%	64.54%	25.98%	35.42%
Recorder						
Number of deeds recorded	2,708	2,580	2,711	2,443	1,930	2,090
Number of mortgages recorded	5,609	5,189	4,875	4,229	4,339	3,985
Number of liens recorded	218	281	294	298	260	287
Number of leases recorded	179	217	148	115	76	53
Number of power of attorneys recorded	179	162	163	113	149	117
Number of partnerships recorded	-	4	1	2	-	-
Number of military discharges recorded	20	21	19	12	8	12
Number of plats recorded	15	14	12	10	5	-
Number of miscellaneous recorded	75	123	104	81	75	110
Building and Grounds						
Number of buildings	66	66	66	66	66	66
Judicial						
Clerk of Courts/Common Pleas Court						
Number of civil cases filed	373	475	803	526	453	339
Number of criminal cases filed	414	482	515	509	461	489
Juvenile Court						
Number of unruly cases filed	78	77	60	50	53	43
Number of delinquent cases filed	442	297	315	363	280	226
Number of traffic cases filed	299	305	290	234	261	215
Number of neglected, dependent and abused children dispositions cases filed	59	72	70	63	76	91
Number of paternity/support cases filed	188	220	185	189	193	176
Number of other cases filed	86	131	96	84	100	109
Probate Court						
Number of civil cases filed	11	8	5	5	13	11
Municipal Court						
Number of civil cases filed	999	1,279	1,311	1,332	1,310	1,131
Number of criminal cases filed	3,443	3,962	2,934	2,883	3,211	3,139
Number of traffic cases filed	6,293	6,003	5,719	6,205	7,140	8,168
Law Library						
Number of volumes in collection	10,000	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 Six Years

	2005	2006	2007	2008	2009	2010
Public Safety						
Coroner						
Number of cases investigated	93	80	72	82	72	74
Number of autopsies performed	20	23	26	23	39	40
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	5,529
Number of papers served	4,000	4,061	4,273	4,729	5,201	4,891
Number of transport hours	6,240	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	6,240
911 Emergency Communications						
Number of calls received	11,000	11,000	11,000	11,040	27,212	44,077
Public Works						
County Engineer						
Miles of roads resurfaced	61.85	57.34	61.00	24.27	5.60	43.63
Number of bridges replaced/improved	3	0	0	7	5	4
Number of culverts built/replaced/improved	137	140	137	140	111	10
Health						
Dog and Kennel						
Number of dog licenses issued	6,972	8,026	7,927	9,088	10,231	513
Number of kennel licenses issued	812	838	1,063	1,508	411	194
Sewer Districts						
Average monthly sewage treated	64,465	10,931,919	11,106,000	12,488,000	6,741,000	9,000,000
Number of tap-ins	1,278	1,580	1,592	1,444	1,464	1,335
Number of customers	1,567	1,580	1,592	1,444	1,464	1,335
Water Districts						
Average monthly water billed	\$36,121	\$52,558	\$40,788	\$55,157	61,678	58,534
Number of tap-ins	1,202	1,494	1,520	1,417	1,436	1,402
Number of customers	1,482	1,494	1,520	1,417	1,436	1,402
Human Services						
Veteran's Services						
Number of clients served	13,857	12,570	13,144	3,601	2,542	2,255
Amount of benefits paid to county residents	\$261,073	\$263,266	\$276,115	\$296,158	\$280,005	\$360,597
Job & Family Services						
Average yearly client count - food stamps	6,932	6,754	7,694	8,676	9,414	10,639
Average yearly client count - day care families	172	203	281	N/A	N/A	N/A
Average yearly client count - day care children	227	267	254	250	246	230
Average yearly client count - WIA	175	217	180	302	236	16
Average yearly client count - HEAP adults	200	289	662	N/A	N/A	N/A
Average yearly client count - HEAP children	238	350	740	N/A	N/A	N/A
Average yearly client count - job placement	91	122	669	986	878	868
Child Support Enforcement						
Average yearly active support orders	3,526	3,521	4,438	4,439	4,543	4,475
Percentage collected	62.30%	64.61%	64.61%	62.75%	62.65%	61.96%
Children Services						
Average monthly client count - foster care (Includes residential, relative, therapeutic)	105	114	101	105	106	110
Average monthly client count - adoption	118	46	42	35	36	48
Average In-home (Voluntary, Protective Service Order, Posittract)	124	105	129	122	79	53
ACBDD (Beacon School)						
Number of students enrolled						
Early intervention program	35	42	57	95	98	105
Preschool	14	12	11	15	13	18
School Age	40	40	40	40	40	44
Number of employed at workshop	80	76	69	106	52	25
Conservation and Recreation						
Number of Parks	1	1	1	1	1	1
Miles of Bike path	12.5	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/Activity
Last Ten Years

Function and Activity	2001	2002	2003	2004	2005
<i>General Government - Legislative and Executive</i>					
County Commissioners	\$5,305,019	\$5,152,213	\$5,134,699	\$6,038,323	\$6,032,683
Auditor	135,512	138,914	127,984	134,827	112,852
Treasurer	32,960	34,067	22,651	28,502	24,588
Prosecuting Attorney	89,664	80,928	67,698	59,957	61,013
Data Processing	192,167	209,303	127,632	129,031	130,455
Board of Election	142,654	146,981	68,644	130,024	775,835
Recorder	79,717	83,150	54,826	54,826	54,826
Microfilm	46,893	46,893	40,761	40,761	40,761
Building and Grounds	186,531	177,581	179,532	193,782	190,032
<i>Total Legislative & Executive</i>	<u>6,211,117</u>	<u>6,070,030</u>	<u>5,824,427</u>	<u>6,810,033</u>	<u>7,423,045</u>
<i>General Government - Judicial</i>					
Court of Appeals	15,981	16,725	14,360	13,576	14,404
Common Pleas Court	62,801	86,533	62,782	69,714	58,516
Law Library	13,652	13,652			
Juvenile Court	132,297	133,415	91,601	147,808	123,308
Probate Court	53,085	52,588	36,808	40,012	39,874
Clerk of Courts	85,484	97,898	84,328	108,269	106,781
<i>Total Judicial</i>	<u>363,300</u>	<u>400,811</u>	<u>289,879</u>	<u>379,379</u>	<u>342,883</u>
<i>Public Safety</i>					
Coroner	2,621	2,621	4,021	5,594	5,594
Sheriff	1,990,538	2,027,980	1,760,175	1,808,818	2,036,338
Emergency Management	57,874	60,015	97,639	150,712	298,360
911 Emergency Communications	1,023,249	838,740	821,671	931,891	1,114,486
<i>Total Public Safety</i>	<u>3,074,282</u>	<u>2,929,356</u>	<u>2,683,506</u>	<u>2,897,015</u>	<u>3,454,778</u>
<i>Public Works</i>					
County Engineer	3,169,175	3,268,071	3,014,130	3,494,755	3,270,699
GIS				6,495	6,495
County Planner	6,249	6,249	7,519	9,202	8,029
Infrastructure			64,504,018	66,913,003	69,717,026
<i>Total Public Works</i>	<u>3,175,424</u>	<u>3,274,320</u>	<u>67,525,667</u>	<u>70,423,455</u>	<u>73,002,249</u>
<i>Health</i>					
Dog and Kennel	736,930	742,650	720,507	714,882	714,882
Ambulance Service	1,823,743	1,683,038	1,768,161	1,768,161	1,648,171
Solid Waste	478,356	453,956	806,891	962,444	1,010,660
Health Department	104,917	104,917	100,921	100,921	100,921
<i>Total Health</i>	<u>3,143,946</u>	<u>2,984,561</u>	<u>3,396,480</u>	<u>3,546,408</u>	<u>3,474,634</u>
<i>Human Services</i>					
County Home	1,340,924	1,289,629			
County Home Farm	36,471	32,737	29,737	29,737	29,737
Veteran's Services	12,435	18,667	14,230	14,230	14,230
Job & Family Services	1,853,593	1,844,494	3,043,042	3,052,184	3,283,446
Child Support Enforcement	67,892	67,892	53,832	53,832	53,832
Childrens Services	1,173,823	1,273,004	1,142,900	1,211,416	1,177,778
ACBDD (Beacon School)	4,743,761	5,368,935	5,449,914	5,507,337	5,722,915
TASC	70,428	76,720			
<i>Total Human Services</i>	<u>9,299,327</u>	<u>9,972,078</u>	<u>9,733,655</u>	<u>9,868,736</u>	<u>10,281,938</u>
<i>Conservation and Recreation</i>					
Athens County Bikeway	358,418	393,142	361,268	361,268	361,268
Ferndale Park	70,839	73,777	73,777	76,896	76,896
<i>Total Conservation & Recreation</i>	<u>429,257</u>	<u>466,919</u>	<u>435,045</u>	<u>438,164</u>	<u>438,164</u>
<i>Total Governmental Funds Capital Assets</i>	<u>\$25,696,653</u>	<u>\$26,098,075</u>	<u>\$89,888,659</u>	<u>\$94,363,190</u>	<u>\$98,417,691</u>

Source: Athens County Auditor

2006	2007	2008	2009	2010
\$6,022,677	\$6,136,414	\$6,140,934	\$6,140,934	\$6,159,095
30,057	59,687	59,587	59,587	59,587
12,432	6,793	6,793	6,793	6,793
119,973	140,765	140,865	140,865	140,865
790,080	797,800	754,444	777,383	797,157
27,932	19,842	19,842	19,842	19,842
14,084	19,265	19,265	19,265	19,265
170,827	195,807	228,470	238,295	259,596
7,188,062	7,376,373	7,370,200	7,402,964	7,462,200
10,691	17,712	29,960	29,960	29,960
61,212	58,327	58,115	58,115	58,115
11,357	11,357	12,655	12,655	12,655
24,977	40,877	40,877	63,005	68,950
108,237	128,273	141,607	163,735	169,680
1,813,944	1,966,128	1,916,142	1,956,825	1,887,985
323,411	329,580	329,580	329,580	329,580
911,490	987,748	944,109	930,314	1,003,632
3,048,845	3,283,456	3,189,831	3,216,719	3,221,197
3,518,236	5,229,354	6,090,044	6,264,676	6,363,356
6,495	6,495	6,495	6,495	6,495
69,365,585	70,955,949	71,929,429	73,725,520	75,329,228
72,890,316	76,191,798	78,025,968	79,996,691	81,699,079
699,513	719,305	719,305	740,689	719,388
1,782,338	1,824,137	1,926,147	1,820,259	1,871,878
1,088,434	1,170,208	1,380,157	1,378,157	1,378,157
87,529	100,509	100,509	100,509	100,509
3,657,814	3,814,159	4,126,118	4,039,614	4,069,932
28,711	28,711	28,711	28,711	28,711
5,135	5,135	5,135	5,135	5,135
2,936,937	2,970,831	2,995,362	2,995,362	2,944,230
25,724	25,724	25,724	25,724	19,359
988,984	988,984	1,048,674	1,072,471	1,133,546
5,726,260	6,297,280	6,501,695	6,595,679	6,735,861
9,711,751	10,316,665	10,605,301	10,723,082	10,866,842
378,128	378,128	416,128	416,128	416,128
61,126	61,126	61,126	61,126	61,126
439,254	439,254	477,254	477,254	477,254
\$97,044,279	\$101,549,978	\$103,936,279	\$106,020,059	\$107,966,184

Table 19
Athens County, Ohio
Assessed Valuation of Exempted Real Property
January 1, 2009

	United States of America	State of Ohio	County	Townships	Municipalities	Board of Education
<u>MUNICIPALITY</u>						
Athens City	\$317,180	\$14,375,880	\$4,459,880	\$120,610	\$9,227,800	\$7,329,140
Nelsonville City	425,080	52,520	4,250,710	5,540	1,580,680	8,441,690
Albany Corporation	0	34,970	9,560	15,660	180,180	0
Amesville Corporation	0	0	13,450	1,830	112,270	1,013,770
Buchtel Corporation	29,800	0	40	0	166,890	46,370
Chauncey Corporation	39,920	0	0	0	257,180	721,970
Coolville Corporation	0	19,920	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	78,250	0
	<u>\$821,000</u>	<u>\$14,483,400</u>	<u>\$8,808,380</u>	<u>\$267,750</u>	<u>\$12,063,470</u>	<u>\$19,980,200</u>
<u>TOWNSHIPS</u>						
Athens Township	\$50	\$181,060	\$1,206,670	\$103,310	\$1,056,530	\$5,120,790
Alexander Township	0	691,200	8,350	24,140	0	1,171,850
Ames Township	0	20,910	420	14,700	31,700	0
Bern Township	0	126,270	0	39,000	0	2,770
Canaan Township	110,230	1,461,860	387,950	64,850	44,400	0
Carthage Township	0	516,010	6,740	92,560	0	0
Dover Township	2,738,030	12,260	679,800	27,240	38,310	9,410
Lee Township	0	17,030	48,650	130,570	35,170	27,200
Lodi Township	0	152,770	4,640	239,390	0	0
Rome Township	52,340	113,990	3,900	61,350	0	2,726,070
Troy Township	18,370	310,360	28,680	8,910	620	0
Trimble Township	1,323,050	1,385,650	7,770	982,280	60,060	1,962,040
Waterloo Township	27,090	1,721,440	42,210	96,250	0	0
York Township	2,144,550	638,030	27,650	91,250	0	1,460,010
	<u>\$6,413,710</u>	<u>\$7,348,840</u>	<u>\$2,453,430</u>	<u>\$1,975,800</u>	<u>\$1,266,790</u>	<u>\$12,480,140</u>
Total Athens County	<u>\$7,234,710</u>	<u>\$21,832,240</u>	<u>\$11,261,810</u>	<u>\$2,243,550</u>	<u>\$13,330,260</u>	<u>\$32,460,340</u>
<u>SCHOOL DISTRICTS</u>						
Athens CSD	\$3,095,180	\$14,967,720	\$6,346,350	\$292,870	\$10,571,790	\$13,181,310
Alexander LSD	27,090	2,617,410	113,410	494,930	215,350	1,199,050
Federal Hocking LSD	180,940	2,170,800	474,050	304,420	275,690	4,588,380
Trimble LSD	1,259,990	1,385,760	49,600	1,053,490	519,570	3,519,750
Nelsonville-York CSD	2,671,510	690,550	4,278,400	96,790	1,747,860	9,971,850
Warren LSD	0	0	0	1,050	0	0
	<u>\$7,234,710</u>	<u>\$21,832,240</u>	<u>\$11,261,810</u>	<u>\$2,243,550</u>	<u>\$13,330,260</u>	<u>\$32,460,340</u>
<u>Joint Vocational Schools</u>						
Tri-County J.V.S.	\$7,234,710	\$21,832,240	\$11,261,810	\$2,242,500	\$13,330,260	\$32,460,340
Washington County J.V.S.	0	0	0	1,050	0	0
	<u>\$7,234,710</u>	<u>\$21,832,240</u>	<u>\$11,261,810</u>	<u>\$2,243,550</u>	<u>\$13,330,260</u>	<u>\$32,460,340</u>

Conservancy & Park Districts (Publicly Owned)	Schools, Colleges & Academies (Privately Owned)	Charitable Institutions (Privately Owned)	Churches, Etc. Public Worship	Graveyards, Monuments, Cemetaries	Tax Abatements	Athens Metropolitan Housing Authority	Total Value
\$470,590	\$206,760,860	\$10,192,770	\$5,872,290	\$491,890	\$10,566,430	\$928,530	\$271,113,850
154,370	11,106,580	1,683,250	1,005,600	25,380	0	33,370	28,764,770
0	42,490	152,670	926,150	0	0	23,960	1,385,640
0	0	0	41,850	0	0	0	1,183,170
0	0	0	139,420	0	0	2,710	385,230
0	0	15,170	242,170	7,670	0	137,200	1,421,280
0	0	156,230	286,280	1,670	0	0	1,474,350
0	0	586,560	250,060	0	0	0	2,790,940
0	0	0	58,970	0	0	32,070	217,430
20	0	15,470	24,690	17,320	0	0	140,250
<u>\$624,980</u>	<u>\$217,909,930</u>	<u>\$12,802,120</u>	<u>\$8,847,480</u>	<u>\$543,930</u>	<u>\$10,566,430</u>	<u>\$1,157,840</u>	<u>\$308,876,910</u>
\$29,060	\$3,126,390	\$171,940	\$1,692,290	\$11,810	\$0	\$840,260	\$13,540,160
0	34,340	291,460	712,000	196,080	0	491,490	3,620,910
130	0	0	92,090	9,020	0	0	168,970
0	0	0	62,810	1,810	0	0	232,660
59,650	0	0	90,320	45,000	0	2,780	2,267,040
0	0	11,700	215,440	21,190	0	577,390	1,441,030
322,240	0	151,390	154,570	119,370	115,490	180,040	4,548,150
19,980	3,234,920	221,290	107,200	0	0	1,300	3,843,310
0	0	0	76,820	13,440	0	89,260	576,320
0	0	41,990	83,070	29,790	0	14,690	3,127,190
53,120	0	0	478,390	36,920	0	41,950	977,320
0	0	0	109,640	12,680	0	10,770	5,853,940
0	0	19,700	142,350	17,920	0	16,620	2,083,580
72,600	2,626,450	0	348,410	102,090	0	189,470	7,700,510
<u>\$556,780</u>	<u>\$9,022,100</u>	<u>\$909,470</u>	<u>\$4,365,400</u>	<u>\$617,120</u>	<u>\$115,490</u>	<u>\$2,456,020</u>	<u>\$49,981,090</u>
<u>\$1,181,760</u>	<u>\$226,932,030</u>	<u>\$13,711,590</u>	<u>\$13,212,880</u>	<u>\$1,161,050</u>	<u>\$10,681,920</u>	<u>\$3,613,860</u>	<u>\$358,858,000</u>
\$865,810	\$209,887,250	\$10,531,270	\$7,940,720	\$653,950	\$10,681,920	\$1,195,000	\$290,211,140
19,980	3,311,750	685,120	1,985,120	234,790	0	779,080	11,683,080
68,980	0	209,920	1,275,350	114,840	0	1,364,070	11,027,440
20	0	602,030	445,910	30,000	0	50,160	8,916,280
226,970	13,733,030	1,683,250	1,521,980	127,470	0	225,550	36,975,210
0	0	0	43,800	0	0	0	44,850
<u>\$1,181,760</u>	<u>\$226,932,030</u>	<u>\$13,711,590</u>	<u>\$13,212,880</u>	<u>\$1,161,050</u>	<u>\$10,681,920</u>	<u>\$3,613,860</u>	<u>\$358,858,000</u>
\$1,181,760	\$226,932,030	\$13,711,590	\$13,169,080	\$1,161,050	\$10,681,920	\$3,613,860	\$358,813,150
0	0	0	43,800	0	0	0	44,850
<u>\$1,181,760</u>	<u>\$226,932,030</u>	<u>\$13,711,590</u>	<u>\$13,212,880</u>	<u>\$1,161,050</u>	<u>\$10,681,920</u>	<u>\$3,613,860</u>	<u>\$358,858,000</u>

Table 20
Athens County, Ohio
Athens County Taxes Collected
(Collection Year 2010)

<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	\$ 2,086,009	\$ 3,383	\$ 31,420	\$ -	\$ 2,120,812
Children Services	3,547,672	7,355	51,672	-	3,606,699
ACBDD (Beacon School)	4,477,793	9,488	64,782	-	4,552,063
Ambulance Service	1,580,566	3,677	22,527	-	1,606,770
TB Levy	156,016	441	2,091	-	158,548
Senior Citizens	486,782	1,103	6,913	-	494,798
Senior Citizens Meals on Wheels	212,637	368	3,415	-	216,420
Total County Offices and Agencies	<u>12,547,475</u>	<u>25,815</u>	<u>182,820</u>	-	<u>12,756,110</u>
Health Department	759,017	1,471	11,418	-	771,906
317 Board	1,527,144	2,942	22,569	-	1,552,655
(1) Total Outside Agencies	<u>2,286,161</u>	<u>4,413</u>	<u>33,987</u>	-	<u>2,324,561</u>
Athens CSD	16,433,370	50,352	108,214	-	16,591,936
Nelsonville-York CSD	2,169,820	4,956	52,382	-	2,227,158
Alexander LSD	4,199,523	7,394	92,472	-	4,299,389
Federal Hocking LSD	3,324,680	7,309	76,672	-	3,408,661
Trimble LSD	865,643	2,012	25,509	-	893,164
Warren LSD	46,769	45	1,324	-	48,138
Tri-County JVS	1,923,421	5,922	27,254	-	1,956,597
Washington Co. JVS	2,848	2	90	-	2,940
Total Schools	<u>28,966,074</u>	<u>77,992</u>	<u>383,917</u>	-	<u>29,427,983</u>
Athens City	795,161	902	98	192,599	988,760
Nelsonville City	370,943	893	4,728	-	376,564
Albany Village	94,496	197	1,321	-	96,014
Amesville Village	33,632	37	483	-	34,152
Buchtel Village	53,460	243	2,302	-	56,005
Chauncey Village	49,072	67	1,984	264	51,387
Coolville Village	40,374	89	1,250	-	41,713
Glouster Village	151,846	427	3,269	-	155,542
Jacksonville Village	58,152	56	1,455	-	59,663
Trimble Village	34,134	147	690	-	34,971
Total Municipalities	<u>1,681,270</u>	<u>3,058</u>	<u>17,580</u>	<u>192,863</u>	<u>1,894,771</u>
Alexander Township	263,947	269	6,734	32,985	303,935
Ames Township	192,303	197	4,706	43,628	240,834
Athens Township	964,858	2,669	14,464	180,664	1,162,655
Bern Township	90,860	100	1,179	-	92,139
Canaan Township	341,162	616	2,695	-	344,473
Carthage Township	158,347	344	5,521	-	164,212
Dover Township	268,531	496	8,051	-	277,078
Lee Township	246,607	355	3,263	-	250,225
Lodi Township	217,973	360	5,089	-	223,422
Rome Township	257,516	1,492	7,617	-	266,625
Trimble Township	140,095	231	4,344	-	144,670
Troy Township	183,654	355	5,587	-	189,596
Waterloo Township	230,932	316	9,894	-	241,142
York Township	315,929	698	9,093	-	325,720
Total Townships	<u>3,872,714</u>	<u>8,498</u>	<u>88,237</u>	<u>257,277</u>	<u>4,226,726</u>
County Wide Total	<u>\$ 49,353,694</u>	<u>\$ 119,776</u>	<u>\$ 706,541</u>	<u>\$ 450,140</u>	<u>\$50,630,151</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 2010)

Entity	State Payments					Total
	Gasoline	Motor Vehicle License	Local Government	Public Utility Personal Property Reimbursement	General Personal Property Reimbursement	
General Fund	\$ -	\$ 12,474	\$ 1,038,434	\$ 23,694	\$ 90,806	\$ 1,165,408
Co. Engineer	2,366,745	1,907,393	-	-	-	4,274,138
Children Services	-	-	-	36,650	138,185	174,835
ACBDD (Beacon School)	-	-	-	64,282	254,653	318,935
Ambulance Service	-	-	-	24,692	98,702	123,394
TB Levy	-	-	-	2,908	11,844	14,752
Senior Citizens	-	-	-	5,562	29,610	35,172
Senior Citizens Meals on Wheels	-	-	-	-	-	-
Total County Offices and Agencies	2,366,745	1,919,867	1,038,434	157,788	623,800	6,106,634
Health Department	-	-	-	10,092	33,840	43,932
317 Board	-	-	-	38,169	148,152	186,321
(1) Total Outside Agencies	-	-	-	48,261	181,992	230,253
Athens City	-	166,121	609,337	6,491	50,949	832,898
Nelsonville City	-	34,549	110,718	4,775	28,744	178,786
Albany Village	-	8,328	17,487	1,726	3,757	31,298
Amesville Village	-	1,656	3,921	594	261	6,432
Buchtel Village	-	3,579	9,880	926	420	14,805
Chauncey Village	-	6,374	18,183	970	1,276	26,803
Coolville Village	-	3,366	10,600	558	1,783	16,307
Glouster Village	-	12,838	33,992	2,031	9,578	58,439
Jacksonville Village	-	3,820	8,964	1,189	1,883	15,856
Trimble Village	-	3,545	7,666	3,127	2,494	16,832
Total Municipalities	-	244,176	830,748	22,387	101,145	1,198,456
Alexander Township	87,890	22,651	15,867	1,631	6,757	134,796
Ames Township	87,890	14,060	9,294	959	2,492	114,695
Athens Township	100,255	41,555	34,212	13,387	42,392	231,801
Bern Township	87,890	13,090	7,757	265	1,584	110,586
Canaan Township	87,890	20,008	12,571	6,998	29,160	156,627
Carthage Township	87,890	22,082	14,015	676	3,414	128,077
Dover Township	87,890	25,096	18,704	3,210	9,191	144,091
Lee Township	87,890	16,904	11,392	1,331	4,968	122,485
Lodi Township	87,890	20,456	12,997	912	3,404	125,659
Rome Township	87,890	23,570	14,663	1,769	11,723	139,615
Trimble Township	87,890	16,637	12,195	1,791	14,021	132,534
Troy Township	87,890	22,402	14,916	2,275	5,355	132,838
Waterloo Township	87,890	20,566	16,141	1,900	2,665	129,162
York Township	87,890	18,748	12,962	15,064	19,945	154,609
Total Townships	1,242,825	297,825	207,686	52,168	157,071	1,957,575
County Wide Total	<u>\$ 3,609,570</u>	<u>\$ 2,461,868</u>	<u>\$ 2,076,868</u>	<u>\$ 280,604</u>	<u>\$ 1,064,008</u>	<u>\$ 9,492,918</u>
Special Assessments (2)						
Plains Water & Sewer				\$17,956		
Buchtel Water & Sewer				119		
Trimble Waste Water				91,282		
Hocking Con. Dist				153,291		
Le-Ax Water				10,800		
Margrets Creek				4,337		
Total Special Districts				<u>\$277,785</u>		
Athens City				\$443,702		
Albany Village				-		
Nelsonville City				1,003		
Coolville Village				2,740		
Glouster Village				12,388		
Jacksonville Village				657		
Trimble Village				4,377		
Total Municipalities				<u>\$464,867</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) Special Assessments are net of any fees.

Table 22
Athens County, Ohio
Detail Sales Tax Receipts
(Collection Year 2010)
(cash basis of accounting)

	General Fund		911 Emergency Communications		Total	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Sales Tax Payments	\$ 1,540,347	28.37%	\$385,065	28.38%	\$1,925,412	28.37%
Local Stores (C & E, Cross Court, Etc.).						
Direct Pay Tax Return Payments	290,125	5.34%	72,531	5.34%	362,656	5.34%
Taxes paid directly to the State.						
Seller's Use Tax Return Payments	526,913	9.71%	131,689	9.70%	658,602	9.71%
Out of State Retailers.						
Consumer's Use Tax Return Payments	73,404	1.35%	18,298	1.35%	91,702	1.35%
Taxes due beyond what was paid to supplier.						
Motor Vehicle Tax Payments	625,771	11.53%	156,388	11.52%	782,159	11.53%
From County Clerk of Courts.						
Non-Residential Motor Vehicle Tax Payments	1,136	0.02%	284	0.02%	1,420	0.02%
Non-Ohio resident purchases of motor vehicles.						
Watercraft and Outboard Motors	4,579	0.08%	1,145	0.08%	5,724	0.08%
From County Clerk of Courts.						
Department of Liquor Control	29,243	0.54%	7,311	0.54%	36,554	0.54%
State or Agency Liquor Stores.						
Sales Tax on Motor Vehicle Fuel Refunds	616	0.01%	154	0.01%	770	0.01%
Tax Due on Motor Fuel Tax Refunds.						
Sales/Use Tax Voluntary Payments	6,047	0.11%	1,512	0.11%	7,559	0.11%
Payments made by nonregistered consumers.						
Statewide Master Numbers	2,294,280	42.26%	573,562	42.27%	2,867,842	42.26%
Chain Stores (Wal-Mart, Lowes, Etc.).						
Sales/Use Assessment Payments	30,147	0.56%	7,535	0.56%	37,682	0.56%
From Tax Assessments.						
Streamlined Sales Tax Payments	6,106	0.11%	1,526	0.11%	7,632	0.11%
Streamlined Tax Agreement Payments						
Managed Audit Sales/Use Tax Payments	-	0.00%	-	0.00%	-	0.00%
From Audits.						
County Tax Receipts	5,428,714.00	99.99%	1,357,000	99.99%	6,785,714	100.00%
Adjustments Made To Prior Allocations	-	-	-	-	-	-
Less Sales/Use Tax Refunds Approved	(22,950)		(5,731)		(28,681)	
Aggregate County Tax Receipts	5,405,763		1,351,269		6,757,032	
Less 1% Administrative Rotary Fund	(54,058)		(13,513)		(67,571)	
Destination Sourcing Adjustments	-		-		-	
County Tax Allocation	\$5,351,705		\$1,337,756		\$6,689,461	

Source: Ohio Department of Taxation



Dave Yost • Auditor of State

ATHENS COUNTY FINANCIAL CONDITION

ATHENS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 20, 2011