

OHIO

ATHENS COUNTY



COMPREHENSIVE ANNUAL FINANCIAL REPORT



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ATHENS COUNTY, OHIO

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County Auditor

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FOR THE YEAR ENDED

DECEMBER 31, 2013



Dave Yost • Auditor of State

Board of Commissioners
Athens County
15 South Court Street
Athens, Ohio 45701

We have reviewed the *Independent Auditor's Report* of Athens County, prepared by Julian & Grube, Inc., for the audit period January 1, 2013 through December 31, 2013. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Athens County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Robert R. Hinkle".

Robert R. Hinkle, CPA
Chief Deputy Auditor

September 19, 2014

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ATHENS COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2013



Jill A. Thompson
Athens County Auditor

David M. Owen
Chief Deputy Auditor

Tammi Goeglein
Executive Assistant

Heidi Easley
Real Estate Division
Manager

Sally Stump
Finance/Payroll Division
Manager

Ben Abfall
GIS Division
Manager

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ATHENS COUNTY, OHIO
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Introductory Section



Photos: Jeremy Stump



Jill A. Thompson

Athens County Auditor

Honorable Lenny Eliason
Honorable Charlie Adkins
Honorable Chris Chmiel

June 30, 2014

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our twenty-third Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2013. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and includes the reporting model as promulgated by GASB Statement No. 34. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. This CAFR will provide the necessary information to the taxpayers of Athens County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Athens County with sound financial information for future decision making.

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

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Athens County was organized into a separate political entity in 1805 and consists of fourteen townships, eight villages, and two cities. The County encompasses 506.8 square miles and has a population of approximately 64,681. The City of Athens is the County seat with an estimated population of 24,122.

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

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

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

Athens County employs over 500 employees who provide various services to benefit its citizens. These services include public assistance and social services, justice system services, utilities services, road and bridge services, support services, and other County services.

REPORTING ENTITY

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

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

ECONOMIC OUTLOOK

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

The Nelsonville bypass finished the final phases of construction during 2013 and is now completed. The State Route 691 bridge was replaced; this bridge replacement allowed for alignment of State Route 78 and 691 after the completion of the Nelsonville bypass improving the flow of traffic to and from the City of Nelsonville, Hocking College and Tri-County Career Center. The City of Athens repaired Oxbow Bridge, the main access from Richland Avenue to uptown Athens which dissects Ohio University's South Green.

Development continues on East State Street in the City of Athens. Work began on a Texas Roadhouse restaurant to be located in the parking lot of the Market on State, formerly the University Mall. The City of Nelsonville is continuing to develop its tourism industry.

Ohio University continues to play an important role in the economic development of Athens County. They continue to renovate their residence halls and have opened offices in uptown Athens.

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

COUNTY GOVERNMENT INITIATIVES

In 2013, the County's Geographical Informational System (GIS) Management system continued working with Athens County EMS and local fire departments to redraw their service areas and keep them updated in the 911 dispatch system. Maintenance on the LBRS data continues with address and road changes. The County parcel layer continues to be updated with new splits and owner changes. The previous plat maps and property surveys are located within the GIS Information section on the County Auditor's website. Woolpert, Inc. began flyover procedures to update the aerial maps for the County.

The County Engineer replaced two bridges and seventeen culverts on various County roads in 2013. Over twenty-five miles of County roads were chip and sealed with over thirteen miles of County roads being leveled.

Progress continues with the LandDisc program and is being used in the Real Estate Division to attach photos of real property to the property record cards for future reference. A farmland calculator has also been implemented to assist with soil types on agricultural properties and expanded property tax information is now available to the public for tax years 2009 to present.

RELEVANT FINANCIAL POLICIES

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

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

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

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

INTERNAL CONTROLS

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

In County government, internal controls are enhanced through the separation of powers. The Commissioners, the Auditor and the Treasurer share the management and administration of the County's financial resources, providing an inherent system of checks and balances. Each of the County's elected officials and agency directors is responsible for internal controls over the cash collection function within their office. Some County offices and agencies hold money in bank accounts outside the County treasury. The individual offices and agencies are responsible for the transaction activity through and reconciliation of those accounts.

INDEPENDENT AUDIT

State statutes require an annual audit by independent accountants. The Ohio Auditor of State conducted the County's audit from 1991 to 2012. In 2013, the Ohio Auditor of State contracted the County's audit to a private independent public accounting firm for the next three years. In addition to meeting the requirements set forth in State statutes, the audit was designed to meet the requirements of the Federal Single Audit Act Amendments of 1996 and related OMB Circular A-133. The independent auditor's report on the basic financial statements and combining statements and individual funds schedules is included in the Financial Section of the report.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Athens County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2012. 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 2013 Comprehensive Annual Financial Report of Athens County which follows the format of the reporting model required by GASB Statement No. 34 demonstrates the continual commitment to professionalism of the Athens County Auditor's Office. This report significantly increases the accountability of the management of the County to our taxpayers.

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

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

Sincerely,



Jill A. Thompson
Athens County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Athens County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

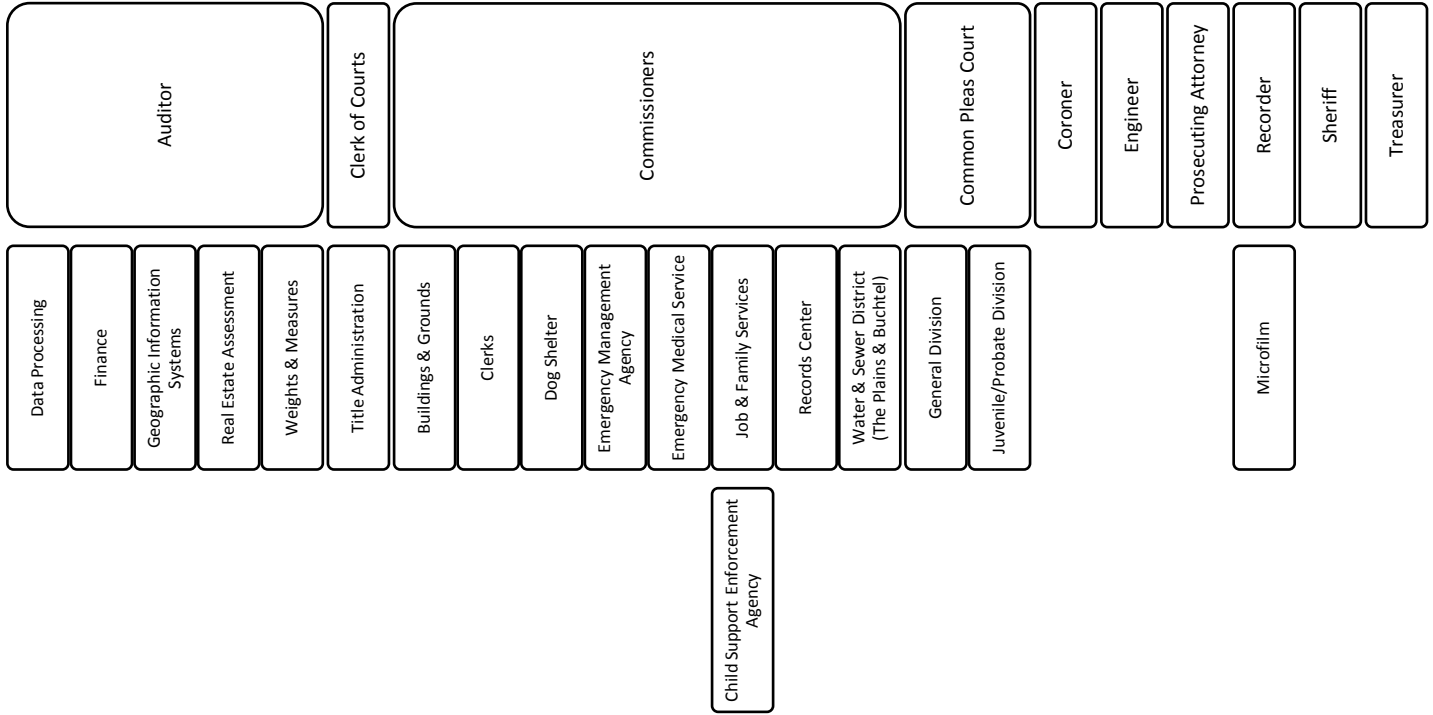
Executive Director/CEO

ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2013

<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Leonard R. Eliason	County Commissioner	1/01/11 to 12/31/14
Christopher T. Chmiel	County Commissioner	1/03/13 to 1/02/17
Charles R. Adkins	County Commissioner	1/02/13 to 1/01/17
Jill A. Thompson	County Auditor	3/12/11 to 3/08/15
William J. Bias	County Treasurer	8/31/13 to 9/04/17
Keller J. Blackburn	Prosecuting Attorney	1/05/13 to 1/06/17
R. Jeff Maiden	County Engineer	1/05/13 to 1/06/17
Jessica A. Markins	County Recorder	1/05/13 to 1/06/17
Harold Clay Thompson, DO.	County Coroner	1/05/13 to 1/06/17
Ann C. Trout	Clerk of Courts	1/05/13 to 1/06/17
L. Alan Goldsberry	Common Pleas Court Judge	2/09/09 to 2/08/15
George P. McCarthy	Common Pleas Court Judge	5/28/13 to 12/31/16
Robert W. Stewart	Probate/Juvenile Court Judge	2/09/09 to 2/08/15
Patrick Kelly	Sheriff	1/05/13 to 1/06/17

ORGANIZATIONAL CHART OF ATHENS COUNTY

Citizens of Athens County



Ex Officio & Appointed Boards



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Financial Section



Photos: Jim Downard



Julian & Grube, Inc.

Serving Ohio Local Governments

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

Independent Auditor's Report

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of ATCO, Inc., which represents 19.76 percent of assets, 24.79 percent of net position, and 79.31 percent of revenues for the aggregate discretely presented component units of Athens County. Those financial statements were audited by other auditors whose report thereon was furnished to us, and our opinion, insofar as it relates to amounts included for ATCO, Inc., is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of ATCO, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Job and Family Services, Road (MVG), Children's Services, ACBDD (Beacon School) and Ambulance Service Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, 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 applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

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

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules 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, these statements and schedules are 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2014, on our consideration of Athens County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Athens County's internal control over financial reporting and compliance.



Julian & Grube, Inc.

June 30, 2014, except for ATCO, Inc., (a discretely presented component unit of Athens County) which was dated July 2, 2014

ATHENS COUNTY, OHIO
Management Discussion & Analysis
For the Year Ended December 31, 2013
(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, 2013. 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 2013 are as follows:

Total assets of the County exceeded its total liabilities and deferred inflows of resources at December 31, 2013 by \$84,299,465.

The County's total net position decreased \$2,149,757 or 2.49% from 2012 to 2013.

Program revenues of governmental activities accounted for \$28,622,814 or 54.51% of total governmental activities revenue. General revenues accounted for \$23,882,729 or 45.49% of the total governmental activities revenue.

The County had \$54,533,354 in expenses related to governmental activities; \$28,622,814 of these expenses was offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and miscellaneous revenue of \$23,882,729 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,227,414 or 96.88% of total business-type activities revenue. General revenues accounted for \$39,493 or 3.12% of the total business-type activities revenue.

The County had \$1,388,853 in expenses related to business-type activities; \$1,227,414 of these expenses were offset by program specific charges for services. General revenues of \$39,493 were utilized to provide for these programs.

Among major funds, the General Fund had \$13,037,318 in revenues, \$12,135,565 in expenditures, and (\$611,666) in net transfers and other financing sources. The General Fund balance increased by \$290,087 from \$2,746,224 to \$3,036,311.

In 2013, the County's governmental activities related outstanding bonds decreased by \$6,735 or 40.83% to \$9,762. The County's governmental activities related outstanding long-term notes decreased by \$40,000 or 5.91% to \$637,000. The County's governmental activities related outstanding loans had a decrease of \$94,631 or 27.06% to \$255,074. Total governmental activities related debt outstanding decreased in 2013 by \$141,366 to \$901,836.

In 2013, the County's business-type related outstanding bonds had a net decrease of \$10,900 or 1.65% to \$649,700, while the County's business-type activities related outstanding loans had a net decrease of \$13,260 or 2.78% to \$463,821. Total business-type activities related debt outstanding decreased in 2013 by \$24,160 to \$1,113,521.

USING THIS ANNUAL REPORT

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

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

ATHENS COUNTY, OHIO
Management Discussion & Analysis
For the Year Ended December 31, 2013
(Unaudited)

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

REPORTING THE COUNTY AS A WHOLE

Statement of Net Position and the Statement of Activities

One of the most important questions asked about the County's finances is "How did the County do financially during 2013?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the County's major funds. The County's major governmental funds are the General Fund, Job and Family Services Fund, Road (MVG) Fund, Children Services Fund, ACBDD (Beacon School) Fund, 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.

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

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

Because the focus of the governmental funds is more narrow than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental Statement of Revenues, Expenditures, and Changes in Fund Balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds - The County maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for sewer and water operations as well as for the Sheriff Academy Training Fund. Internal service funds are an accounting device used to accumulate and allocate cost internally among the County's various functions. The County uses internal service funds to account for its Employee Benefits Trust, JFS Self-Insurance and Workmen's Compensation Funds. Because these services predominately benefit governmental rather than business-type functions, they have been included with governmental activities in the County-wide financial statements.

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

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

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

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Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2013 compared to 2012:

Table 1
Net Position

	Governmental		Business-Type		Total	
	Activities		Activities			
	2013	Restated 2012	2013	Restated 2012	2013	Restated 2012
<i>Assets:</i>						
Current & Other Assets	\$ 40,094,847	\$ 40,465,395	\$ 1,985,372	\$ 2,062,422	\$ 42,080,219	\$ 42,527,817
Capital Assets, Net	56,197,849	57,991,939	4,686,058	4,737,262	60,883,907	62,729,201
Total Assets	<u>96,292,696</u>	<u>98,457,334</u>	<u>6,671,430</u>	<u>6,799,684</u>	<u>102,964,126</u>	<u>105,257,018</u>
<i>Liabilities:</i>						
Current & Other Liabilities	2,410,453	2,483,414	124,840	113,857	2,535,293	2,597,271
Long Term Liabilities	4,790,536	5,186,065	1,162,160	1,179,451	5,952,696	6,365,516
Total Liabilities	<u>7,200,989</u>	<u>7,669,479</u>	<u>1,287,000</u>	<u>1,293,308</u>	<u>8,487,989</u>	<u>8,962,787</u>
Total Deferred Inflows of Resources	<u>10,176,672</u>	<u>9,845,009</u>	-	-	<u>10,176,672</u>	<u>9,845,009</u>
<i>Net Position:</i>						
Net Investment in Capital Assets	55,508,947	57,263,128	3,572,537	3,599,584	59,081,484	60,862,712
Restricted	21,936,422	22,995,688	-	-	21,936,422	22,995,688
Unrestricted	<u>1,469,666</u>	<u>684,030</u>	<u>1,811,893</u>	<u>1,906,792</u>	<u>3,281,559</u>	<u>2,590,822</u>
Total Net Position	<u>\$ 78,915,035</u>	<u>\$ 80,942,846</u>	<u>\$ 5,384,430</u>	<u>\$ 5,506,376</u>	<u>\$ 84,299,465</u>	<u>\$ 86,449,222</u>

Current assets decreased due primarily to decreases in cash and cash equivalents and accounts receivable.

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

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

Deferred Inflows increased due to increases in deferrals related to property taxes receivable.

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

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$84,299,465. By far, the largest portion of the County's net position (70.09%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net position represents resources that are subject to restrictions on how they can be used. These resources accounted for \$21,936,422 or 26.02% of total net position. The remaining balance of \$3,281,559 or 3.89%, which is unrestricted net position, may be used to meet the County's ongoing obligations to citizens and creditors. Total net position decreased in 2013 by \$2,149,757. As of December 31, 2013, the County is able to report a positive balance of \$78,915,035 for governmental type activities. For business-type activities, a positive net position balance of \$5,384,430 is reported.

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Table 2 shows the changes in net position for the year 2013 compared to 2012.

Table 2
Changes in Net Position

	Governmental	Business-Type	Total	Governmental	Business-Type	Total
	Activities	Activities		Activities	Activities	
	2013	2013		Restated 2012	Restated 2012	
<i>Revenues:</i>						
Program Revenues						
Charges for Services	\$ 5,276,031	\$ 1,227,414	\$ 6,503,445	\$ 5,774,635	\$ 1,287,215	\$ 7,061,850
Operating Grants and Contributions	22,575,182	-	22,575,182	22,631,031	-	22,631,031
Capital Grants and Contributions	771,601	-	771,601	299,759	-	299,759
Total Program Revenue	28,622,814	1,227,414	29,850,228	28,705,425	1,287,215	29,992,640
General Revenues						
Property Taxes	12,168,878	-	12,168,878	11,204,584	-	11,204,584
Sales Tax	7,488,236	-	7,488,236	7,335,201	-	7,335,201
Grants and Entitlements	2,235,984	-	2,235,984	1,507,284	-	1,507,284
Investment Earnings	112,432	20	112,452	201,100	26	201,126
Miscellaneous	1,877,199	39,473	1,916,672	1,936,902	55,291	1,992,193
Total General Revenues	23,882,729	39,493	23,922,222	22,185,071	55,317	22,240,388
Total Revenues	52,505,543	1,266,907	53,772,450	50,890,496	1,342,532	52,233,028
<i>Program Expenses:</i>						
General Government						
Legislative and Executive	6,883,183	-	6,883,183	6,298,968	-	6,298,968
Judicial	2,356,675	-	2,356,675	2,335,794	-	2,335,794
Public Safety	5,551,758	-	5,551,758	5,700,370	-	5,700,370
Public Works	7,916,780	-	7,916,780	7,438,609	-	7,438,609
Health	3,694,548	-	3,694,548	3,506,433	-	3,506,433
Human Services	27,947,833	-	27,947,833	26,283,050	-	26,283,050
Conservation and Recreation	15,010	-	15,010	134,111	-	134,111
Economic Development and Assistance	121,772	-	121,772	6,282	-	6,282
Interest and Fiscal Charges	45,795	-	45,795	68,425	-	68,425
Plains Sewer	-	356,053	356,053	-	395,942	395,942
Plains Water	-	654,415	654,415	-	605,985	605,985
Buchtel Sewer	-	226,546	226,546	-	195,880	195,880
Buchtel Water	-	118,418	118,418	-	188,130	188,130
Sheriff Academy Training	-	33,421	33,421	-	59,467	59,467
Total Expenses	54,533,354	1,388,853	55,922,207	51,772,042	1,445,404	53,217,446
Change in Net Position	(2,027,811)	(121,946)	(2,149,757)	(881,546)	(102,872)	(984,418)
Net Position January 1	80,942,846	5,506,376	86,449,222	81,824,392	5,609,248	87,433,640
Net Position December 31	\$ 78,915,035	\$ 5,384,430	\$ 84,299,465	\$ 80,942,846	\$ 5,506,376	\$ 86,449,222

Governmental Activities

The most significant program expenses for the County are Human Services, Public Works, Legislative and Executive, and Public Safety. These programs account for 88.57% of the total governmental activities. Human Services, which accounts for 51.25% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by Job and Family Services, Board of Developmental Disabilities, Child Support Enforcement Agency and Children Services. Public Works, which accounts for 14.52% of the total, represents costs associated with the operation of the County Engineer in maintaining the county's roads and bridges. Legislative and Executive expenses, which was 12.62% 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 10.18% of the total, represents costs mainly associated with the operation of the Sheriff's Department and 911 Emergency Communication.

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

As noted previously, the net position decreased \$2,027,811 or 2.51%. This is a significant change from last year when net position decreased \$881,546 or 1.08%. Total revenues increased \$1,615,047 or 3.17% from last year and expenses increased \$2,761,312 or 5.33% from last year.

The major factors in the change in revenues are a decrease in operating grants and contributions of \$55,849 or 0.25%, significant increases in capital grants and contributions of \$471,842 or 157.41%, and \$964,294 or 8.61% in property taxes, a \$498,604 or 8.63% decrease in charges for services, a \$88,668 or 44.09% decrease in investment earnings and a decrease of \$59,703 or 3.08% in miscellaneous revenues.

Expenses increased by \$2,761,312 or 5.33% as a net result of increases of \$584,215 or 9.27% in Legislative and Executive, which was due primarily to increases in the Real Estate Assessment and DRETAC Treasurer expenses, \$1,664,783 or 6.33% in Human Services due to increases in expenses for Children Services, and ACBDD (Beacon School) and \$478,171 or 6.43% in Public Works mainly due to increases for Road (MVGT) and Capital outlays, which were partially offset by a decrease of \$148,612 or 2.61% in Public Safety, primarily due to a decrease in the 911 Emergency Communications and 911 Government Assistance expenses.

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 2013	Net Cost of Services 2013
General Government		
Legislative and Executive	\$ 6,883,183	\$ 4,624,811
Judicial	2,356,675	1,337,998
Public Safety	5,551,758	4,824,612
Public Works	7,916,780	2,528,977
Health	3,694,548	2,130,503
Human Services	27,947,833	10,696,169
Conservation and Recreation	15,010	(400,097)
Economic Development	121,772	121,772
Interest and Fiscal Charges	45,795	45,795
Total Expenses	\$ 54,533,354	\$ 25,910,540

It should be noted that 52.49% 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 \$10,696,169 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 2013, the net cost of providing these Human Services was only 38.27% of total cost.

For Legislative and Executive, the \$4,624,811 in net cost of services indicates primarily the General Fund support provided for the operation of the general administration of the county government.

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Business-Type Activities

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

Governmental Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$22,625,526 (7.12% is unassigned), a decrease of \$810,360 or 3.46% from last year. Decreases in the Road (MVGTT), Children Services, ACBDD (Beacon School) and Ambulance Service Funds more than offset increases in the General, Job and Family Services and Capital Projects Funds leading to this decrease.

The General Fund is the primary operating fund of the County. At the end of 2013, the total fund balance in the General Fund was \$3,036,311 of which \$1,648,139 was unassigned. During the year, revenues exceeded expenditures by \$901,753. Planned transfers to various other funds mainly for debt payments and capital projects reduced the change in fund balance to an increase of \$290,087. This increase was due mainly to increases in sales tax and intergovernmental revenues and a decrease in transfers-out in 2013.

For the other major funds of the County's governmental funds, the Job and Family Services Fund balance increased by \$34,499 or 5.08% due to increased intergovernmental revenues in 2013. The Road (MVGTT) Fund balance decreased by \$297,388 or 15.79% due to a decrease in reimbursement revenue and an increase in expenditures, while the Children Services Fund balance decreased by \$270,357 or 6.88% due to revenues exceeding expenditures and the ACBDD (Beacon School) Fund balance decreased by \$923,899 or 18.54%, due to revenues increasing less than expenditures in 2013. Finally, the Ambulance Service Fund balance decreased by \$159,728 or 9.79% due to a decrease in revenues and an increase in expenditures.

Proprietary Funds

The County's enterprise funds are the Plains and Buchtel Water and Sewer funds, Rural Solid Waste, Athens County Solid Waste and Sheriff Academy Training. The County provides water and sewer services to over two thousand customers in The Plains and Buchtel. Net position of the enterprise funds at year end was \$5,384,430, of which \$1,811,893 was unrestricted.

The County's two major enterprise funds are the Plains Sewer and the Buchtel Sewer Funds which, at year end, had net position of \$2,685,626 with \$1,261,452 of that unrestricted and \$1,983,888 of which \$204,536 was unrestricted, respectively. During 2013, the Plains Sewer Fund net position decreased by \$40,347 or 1.48%, while the Buchtel Sewer Fund net position decreased by \$26,385 or 1.31%.

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 \$11,473,722 representing a \$14,890 decrease from the original budgeted estimates of \$11,488,612. The final budget reflected a 0.13% decrease from the original budgeted amount. There was a 8.56% positive variance in actual revenues as compared to the final budget in the General Fund. This was due to the receipt of unanticipated sales tax, intergovernmental and charges for services. For the

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General Fund, the final budget basis expenditures were \$12,102,674 representing a decrease of \$388,059 or 3.11% from the original budget.

There was a 2.81% positive variance in actual expenditures as compared to the final budget in the General Fund. This was due to the fact that the various departments kept their spending levels below their appropriations.

Capital Assets and Debt Administration

Capital Assets - The County's net investment in capital assets for governmental and business-type activities as of December 31, 2013, amounts to \$59,081,484 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure. Note 16 (Capital Assets) provides more detailed information on capital asset activity during the 2013 fiscal year. In 2013, there were additional costs of \$522,645 incurred for various construction projects.

During 2013, various roads were resurfaced and bridges improved or replaced bringing the infrastructure investment of the County to a total of \$78,841,093.

Long-term Debt - At December 31, 2013, the County had total bonded debt outstanding of \$9,762. The County's long-term bonded debt decreased by \$6,735 (40.83%), while its long-term loan debt had a net decrease of \$94,631 (27.06%) during 2013. The County's long-term note decreased by \$40,000 (5.91%) during 2013.

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 2013 was 7.40%, which increased from a rate of 7.20% the previous December. This was above both the national rate of 6.50%, and the state unemployment rate of 6.60% respectively, for that same month.

Athens County is the home of Ohio University and Hocking College, and has a significant agricultural presence. The County's \$939.31 million tax base has grown at an average annual rate of 3.07% over the last five years. This growth is attributed to the new construction that has occurred over the last five years and the revaluation of property within the County to reflect current fair market values.

Revenue from the County's 1.25% sales tax, the largest revenue source for the County's General Fund and 911 Emergency Communication Fund, has grown at an average annual rate of 3.25% over the past five years. As of May 2014, sales tax is up 5.82% over 2013.

Investment earnings in 2013 decreased \$88,674 or 44.09% from 2012. Total investment earnings for all funds totaled \$112,452 in 2013, down from \$201,126 in 2012.

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 Position

December 31, 2013

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Atco Inc.	Athens Co. Port Authority
Assets					
Cash and Cash Equivalents	\$ 20,808,988	\$ 1,424,036	\$ 22,233,024	\$ 263,632	\$ 85,207
Cash and Cash Equivalents in Segregated Accounts	65,880	99,852	165,732	-	-
<i>Receivables:</i>					
Property Taxes	11,388,520	-	11,388,520	-	-
Sales Taxes	1,241,566	-	1,241,566	-	-
Accounts	645,943	141,882	787,825	64,554	8,475
Special Assessments	-	298,995	298,995	-	-
Accrued Interest	4,420	-	4,420	-	767
Loans	355,062	-	355,062	-	-
Intergovernmental	4,922,071	-	4,922,071	-	-
Internal Balance	714	(714)	-	-	-
Due from Primary Government	-	-	-	14,108	-
Materials and Supplies Inventory	235,357	12,883	248,240	108,314	-
Prepaid Items	426,326	8,438	434,764	1,774	-
Nondepreciable Capital Assets	1,522,041	180,782	1,702,823	-	507,571
Depreciable Capital Assets, Net	54,675,808	4,505,276	59,181,084	2,815	1,246,159
Total Assets	96,292,696	6,671,430	102,964,126	455,197	1,848,179
Liabilities					
Accounts Payable	390,872	20,308	411,180	4,045	-
Contracts Payable	401,239	338	401,577	-	-
Accrued Wages and Benefits	872,198	8,941	881,139	6,216	-
Matured Compensated Absences Payable	50,097	-	50,097	-	-
Intergovernmental Payable	650,895	75,142	726,037	10,072	-
Accrued Interest Payable	-	19,946	19,946	-	956
Deposits Held and Due to Others	3,483	-	3,483	6,929	-
Matured Bonds Payable	17,000	-	17,000	-	-
Matured Interest Payable	10,561	165	10,726	-	-
Due to Component Unit	14,108	-	14,108	-	-
<i>Long Term Liabilities:</i>					
Due Within One Year	1,452,381	68,935	1,521,316	-	141,926
Due In More Than One Year	3,338,155	1,093,225	4,431,380	-	435,890
Total Liabilities	7,200,989	1,287,000	8,487,989	27,262	578,772
Deferred Inflows of Resources	10,176,672	-	10,176,672	9,415	-
Net Position					
Net Investment in Capital Assets	55,508,947	3,572,537	59,081,484	2,815	1,753,730
<i>Restricted for:</i>					
Job and Family Services	652,291	-	652,291	-	-
Road and Bridge Services	2,875,047	-	2,875,047	-	-
Children Services	3,883,355	-	3,883,355	-	-
Developmental Disabilities Services	4,451,033	-	4,451,033	-	-
Ambulance Service	1,676,085	-	1,676,085	-	-
Capital Projects	2,028,740	-	2,028,740	-	-
General Government:					
Legislative and Executive	854,022	-	854,022	-	-
Judicial	225,914	-	225,914	-	-
Public Safety	2,084,375	-	2,084,375	-	-
Public Works	626,762	-	626,762	-	-
Health	1,077,607	-	1,077,607	-	-
Human Services	874,715	-	874,715	-	-
Consevation and Recreation	8,636	-	8,636	-	-
Economic Development and Assistance	617,840	-	617,840	-	66,053
Unrestricted	1,469,666	1,811,893	3,281,559	415,705	(550,376)
Total Net Position	\$ 78,915,035	\$ 5,384,430	\$ 84,299,465	\$ 418,520	\$ 1,269,407

See accompanying notes to the basic financial statements.

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Statement of Activities

For the Year Ended December 31, 2013

	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	\$ 6,883,183	\$ 2,256,302	\$ 2,070	\$ -
Judicial	2,356,675	955,410	63,267	-
Public Safety	5,551,758	327,138	400,008	-
Public Works	7,916,780	154,098	4,877,211	356,494
Health	3,694,548	1,295,700	268,345	-
Human Services	27,947,833	287,383	16,964,281	-
Conservation and Recreation	15,010	-	-	415,107
Economic Development and Assistance	121,772	-	-	-
Interest and Fiscal Charges	45,795	-	-	-
<i>Total Governmental Activities</i>	<u>54,533,354</u>	<u>5,276,031</u>	<u>22,575,182</u>	<u>771,601</u>
Business-Type Activities:				
Plains Sewer	356,053	308,925	-	-
Plains Water	654,415	579,582	-	-
Buchtel Sewer	226,546	184,331	-	-
Buchtel Water	118,418	113,782	-	-
Sheriff Academy Training	33,421	40,794	-	-
<i>Total Business-Type Activities</i>	<u>1,388,853</u>	<u>1,227,414</u>	<u>-</u>	<u>-</u>
<i>Total Primary Government</i>	<u>\$ 55,922,207</u>	<u>\$ 6,503,445</u>	<u>\$ 22,575,182</u>	<u>\$ 771,601</u>
Component Units:				
ATCO, Inc.	\$ 842,226	\$ 338,492	\$ 358,902	\$ -
Athens County Port Authority	119,492	196,500	-	-
<i>Total Component Units</i>	<u>\$ 961,718</u>	<u>\$ 534,992</u>	<u>\$ 358,902</u>	<u>\$ -</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 Position

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

Net Position at End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Change in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	ATCO, Inc.	Athens County Port Authority
\$ (4,624,811)	\$ -	\$ (4,624,811)	\$ -	\$ -
(1,337,998)	-	(1,337,998)	-	-
(4,824,612)	-	(4,824,612)	-	-
(2,528,977)	-	(2,528,977)	-	-
(2,130,503)	-	(2,130,503)	-	-
(10,696,169)	-	(10,696,169)	-	-
400,097	-	400,097	-	-
(121,772)	-	(121,772)	-	-
(45,795)	-	(45,795)	-	-
<u>(25,910,540)</u>	<u>-</u>	<u>(25,910,540)</u>	<u>-</u>	<u>-</u>
-	(47,128)	(47,128)	-	-
-	(74,833)	(74,833)	-	-
-	(42,215)	(42,215)	-	-
-	(4,636)	(4,636)	-	-
-	7,373	7,373	-	-
<u>-</u>	<u>(161,439)</u>	<u>(161,439)</u>	<u>-</u>	<u>-</u>
<u>(25,910,540)</u>	<u>(161,439)</u>	<u>(26,071,979)</u>	<u>-</u>	<u>-</u>
-	-	-	(144,832)	-
-	-	-	-	77,008
-	-	-	(144,832)	77,008
1,951,706	-	1,951,706	-	-
3,351,573	-	3,351,573	-	-
4,265,243	-	4,265,243	-	-
1,773,267	-	1,773,267	-	-
827,089	-	827,089	-	-
5,990,743	-	5,990,743	-	-
1,497,493	-	1,497,493	-	-
2,235,984	-	2,235,984	-	-
112,432	20	112,452	295	66
1,877,199	39,473	1,916,672	142,701	22,642
<u>23,882,729</u>	<u>39,493</u>	<u>23,922,222</u>	<u>142,996</u>	<u>22,708</u>
(2,027,811)	(121,946)	(2,149,757)	(1,836)	99,716
<u>80,942,846</u>	<u>5,506,376</u>	<u>86,449,222</u>	<u>420,356</u>	<u>1,169,691</u>
<u>\$ 78,915,035</u>	<u>\$ 5,384,430</u>	<u>\$ 84,299,465</u>	<u>\$ 418,520</u>	<u>\$ 1,269,407</u>

ATHENS COUNTY, OHIO
Balance Sheet
Governmental Funds
December 31, 2013

	General	Job & Family Services	Road (MVGT)	Children Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Assets:								
Cash and Cash Equivalents	\$ 1,935,603	\$ 956,266	\$ 982,077	\$ 3,688,243	\$ 3,899,959	\$ 953,881	\$ 7,791,188	\$ 20,207,217
Cash and Cash Equivalents in Segregated Accounts	32,983	-	235	2,958	-	-	29,704	65,880
Receivables:								
Property Taxes	1,838,455	-	-	2,972,617	4,166,014	1,639,094	772,340	11,388,520
Sales Tax	993,284	-	-	-	-	-	248,282	1,241,566
Accounts	8,303	-	-	-	8,469	629,171	-	645,943
Accrued Interest	4,420	-	-	-	-	-	-	4,420
Loans	-	-	-	-	-	-	355,062	355,062
Interfund	106,046	126,777	-	10,344	-	-	17,516	260,683
Intergovernmental	846,337	263,746	2,128,433	466,318	686,548	104,765	425,924	4,922,071
Materials and Supplies Inventory	15,603	-	170,197	-	-	39,625	9,932	235,357
Prepaid Items	136,408	16,498	891	25,300	149,668	12,800	84,761	426,326
Total Assets	\$ 5,917,442	\$ 1,363,287	\$ 3,281,833	\$ 7,165,780	\$ 8,910,658	\$ 3,379,336	\$ 9,734,709	\$ 39,753,045
Liabilities:								
Accounts Payable	\$ 82,963	\$ 63,698	\$ 139,079	\$ 47,114	\$ 15,558	\$ 13,366	\$ 28,756	\$ 390,534
Contracts Payable	16,853	98,102	17,912	88,142	88,813	20,590	60,274	390,686
Accrued Wages and Benefits	212,987	127,911	53,325	123,100	164,988	83,267	106,620	872,198
Matured Compensated Absences Payable	3,294	14,679	-	10,238	20,969	-	917	50,097
Interfund Payable	-	3,485	-	5,537	-	57	250,890	259,969
Intergovernmental Payable	220,205	88,871	33,675	60,887	124,089	45,825	77,343	650,895
Due to Component Unit	-	-	-	-	14,108	-	-	14,108
Deposits Held and Due to Others	3,483	-	-	-	-	-	-	3,483
Matured Bonds Payable	-	-	-	-	-	-	17,000	17,000
Matured Interest Payable	-	-	-	-	-	-	10,561	10,561
Total Liabilities	539,785	396,746	243,991	335,018	428,525	163,105	552,361	2,659,531
Deferred Inflows of Resources	2,341,346	253,441	1,452,036	3,174,012	4,423,173	1,743,859	1,080,121	14,467,988
Fund Balances:								
Nonspendable	208,930	16,498	171,088	25,300	149,668	52,425	381,406	1,005,315
Restricted	-	696,602	1,414,718	3,631,450	3,909,292	1,419,947	5,713,113	16,785,122
Committed	-	-	-	-	-	-	43,523	43,523
Assigned	1,179,242	-	-	-	-	-	2,000,634	3,179,876
Unassigned	1,648,139	-	-	-	-	-	(36,449)	1,611,690
Total Fund Balances (Deficits)	3,036,311	713,100	1,585,806	3,656,750	4,058,960	1,472,372	8,102,227	22,625,526
Total Liabilities, Deferred Inflows and Fund Balances	\$ 5,917,442	\$ 1,363,287	\$ 3,281,833	\$ 7,165,780	\$ 8,910,658	\$ 3,379,336	\$ 9,734,709	\$ 39,753,045

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2013

Total Governmental Fund Balances	\$	Total Governmental Fund Balances	\$
			22,625,526
Amounts reported for governmental activities in the Statement of Net Position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			56,197,849
Other long-term assets are not available to pay for current-period expenditures and are therefore deferred inflows in the funds:			
Intergovernmental Revenue	3,079,468		
Property Taxes	1,211,848		
Total			4,291,316
Internal service funds are used by management to pay insurance costs. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.			590,880
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	(901,836)		
Premium on Notes	(7,517)		
Capital Leases Payable	(42,140)		
Landfill Post-Closure Costs Payable	(2,257,069)		
Compensated Absences	(1,581,974)		
Total			(4,790,536)
Net Position of Governmental Activities			\$ 78,915,035

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 For the Year Ended December 31, 2013

	General	Job & Family Services	Road (MMGT)	Childrens Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Revenues:								
Property Taxes	\$ 1,952,395	\$ -	\$ -	\$ 3,371,103	\$ 4,245,206	\$ 1,750,555	\$ 827,364	\$ 12,146,623
Sales Tax	5,990,743	-	-	-	-	-	1,497,493	7,488,236
Intergovernmental	2,046,068	7,239,988	4,180,675	3,320,772	4,263,178	213,471	4,133,124	25,397,276
Charges for Services	2,129,180	-	-	66,630	65,015	1,084,536	1,478,953	4,824,314
Licenses and Permits	3,430	-	-	-	-	163,047	166,477	166,477
Fines and Forfeitures	148,265	-	65,786	-	-	-	71,189	285,240
Interest	105,150	-	1,115	-	-	-	6,073	112,338
Other Revenues	662,087	21,059	106,604	104,753	279,971	24,288	514,892	1,713,654
Total Revenue	13,037,318	7,261,047	4,354,180	6,863,258	8,853,370	3,072,850	8,692,135	52,134,158
Expenditures:								
Current:								
General Government:								
Legislative and Executive	5,511,445	-	-	-	-	-	1,005,298	6,516,743
Judicial	2,090,605	-	-	-	-	-	251,370	2,341,975
Public Safety	3,669,727	-	-	-	-	-	1,910,022	5,579,749
Public Works	-	-	4,651,568	-	-	-	834,268	5,485,836
Health	350,617	-	-	-	-	3,232,578	409,307	3,992,502
Human Services	469,192	7,318,952	-	6,733,615	9,777,269	-	3,347,352	27,646,380
Conservation and Recreation	5,257	-	-	-	-	-	415,107	420,364
Economic Development and Assistance	-	-	-	-	-	-	121,772	121,772
Capital Outlay	-	-	-	-	-	-	658,446	658,446
Debt Service:								
Principal Retirement	35,747	-	-	-	-	-	153,236	188,983
Interest and Fiscal Charges	2,975	-	-	-	-	-	43,447	46,422
Total Expenditures	12,135,565	7,318,952	4,651,568	6,733,615	9,777,269	3,232,578	9,149,625	52,999,172
Excess of Revenues Over (Under) Expenditures	901,753	(57,905)	(297,388)	1,29,643	(923,899)	(159,728)	(457,490)	(865,014)
Other Financing Sources (Uses):								
Sale of Capital Assets	-	211	-	-	-	-	-	211
Proceeds of Capital Leases	42,573	-	-	-	-	-	11,870	54,443
Transfers - In	-	92,193	-	-	-	-	962,046	1,054,239
Transfers - Out	(654,239)	-	-	(400,000)	-	-	-	(1,054,239)
Total Other Sources (Uses)	(611,666)	92,404	-	(400,000)	-	-	973,916	54,654
Net Change in Fund Balances	290,087	34,499	(297,388)	(270,357)	(923,899)	(159,728)	516,426	(810,360)
Fund Balances (Deficits) at Beginning of Year	2,746,224	678,601	1,883,194	3,927,107	4,982,859	1,632,100	7,585,801	23,435,886
Fund Balances (Deficits) at End of Year	\$ 3,036,311	\$ 713,100	\$ 1,585,806	\$ 3,656,750	\$ 4,058,960	\$ 1,472,372	\$ 8,102,227	\$ 22,625,526

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, 2013

Net Change in Fund Balances - Total Governmental Funds	\$
	(810,360)
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	2,705,694
Depreciation	(4,330,141)
Total	(1,624,447)
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.	(169,643)
Revenues in the Statement of Activities that do not provide current financial resources are not reported in the funds:	
Intergovernmental Revenue	185,491
Property Taxes	22,255
Total	207,746
Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	188,983
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	627
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.	169,578
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.	90,784
Other financing sources in the governmental funds that increase long-term liabilities in the Statement of Net Position are not reported as revenues in the Statement of Activities.	(54,443)
Internal service funds are used by management to pay workers compensation, self-insurance and excess insurance costs. These funds are not included in the governmental funds.	(26,636)
Change in Net Position of Governmental Activities	(2,027,811)

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

**Statement of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual**
For the Year Ended December 31, 2013

General Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 1,851,438	\$ 1,851,438	\$ 1,952,395	\$ 100,957
Sales Tax	5,400,000	5,400,000	5,921,964	521,964
Intergovernmental	1,791,764	1,791,764	1,992,768	201,004
Charges for Services	1,594,810	1,573,351	1,754,647	181,296
Licenses and Permits	2,800	2,800	3,430	630
Fines and Forfeitures	161,400	161,400	150,570	(10,830)
Interest	192,200	192,200	114,059	(78,141)
Other	494,200	500,769	565,693	64,924
Total Revenue	11,488,612	11,473,722	12,455,526	981,804
Expenditures:				
Current:				
General Government:				
Legislative and Executive	5,819,343	5,499,524	5,300,746	198,778
Judicial	1,936,239	1,879,018	1,808,091	70,927
Public Safety	3,834,904	3,842,001	3,812,799	29,202
Health	408,690	392,511	353,401	39,110
Human Services	485,857	484,095	481,968	2,127
Conservation and Recreation	5,700	5,525	5,257	268
Total Expenditures	12,490,733	12,102,674	11,762,262	340,412
Excess of Revenues Over (Under) Expenditures	<u>(1,002,121)</u>	<u>(628,952)</u>	<u>693,264</u>	<u>1,322,216</u>
Other Financing Sources (Uses):				
Advances - In	24,596	51,565	14,969	(36,596)
Advances - Out	(10,000)	(26,969)	(26,969)	-
Transfers - Out	(729,541)	(651,953)	(654,239)	(2,286)
Total Other Financing Sources (Uses)	(714,945)	(627,357)	(666,239)	(38,882)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(1,717,066)</u>	<u>(1,256,309)</u>	<u>27,025</u>	<u>1,283,334</u>
Fund Balances (Deficit) at Beginning of Year	1,221,744	1,221,744	1,221,744	-
Prior Year Encumbrances Appropriated	34,565	34,565	34,565	-
Fund Balances (Deficit) at End of Year	<u>\$ (460,757)</u>	<u>\$ -</u>	<u>\$ 1,283,334</u>	<u>\$ 1,283,334</u>

See accompanying notes to the basic financial statements.

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ATHENS COUNTY, OHIO
**Statement of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual**
For the Year Ended December 31, 2013

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 8,262,500	\$ 8,201,439	\$ 7,299,519	\$ (901,920)
Other	-	-	21,059	21,059
Total Revenue	8,262,500	8,201,439	7,320,578	(880,861)
Expenditures:				
<i>Current:</i>				
Human Services	8,345,265	8,270,003	7,314,462	955,541
Total Expenditures	8,345,265	8,270,003	7,314,462	955,541
Excess of Revenues Over (Under) Expenditures	(82,765)	(68,564)	6,116	74,680
Other Financing Sources (Uses):				
Sale of Capital Assets	-	-	211	211
Transfers - In	125,000	125,000	92,193	(32,807)
Total Other Financing Sources (Uses)	125,000	125,000	92,404	(32,596)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	42,235	56,436	98,520	42,084
Fund Balances (Deficit) at Beginning of Year	857,746	857,746	857,746	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 899,981	\$ 914,182	\$ 956,266	\$ 42,084

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 4,210,000	\$ 4,210,000	\$ 4,168,080	\$ (41,920)
Fines and Forfeitures	40,000	40,000	65,919	25,919
Interest	-	-	1,136	1,136
Other	13,000	13,000	106,604	93,604
Total Revenue	4,263,000	4,263,000	4,341,739	78,739
Expenditures:				
<i>Current:</i>				
Public Works	4,384,718	5,502,000	4,599,224	902,776
Total Expenditures	4,384,718	5,502,000	4,599,224	902,776
Excess of Revenues Over (Under) Expenditures	(121,718)	(1,239,000)	(257,485)	981,515
Fund Balances (Deficit) at Beginning of Year	1,239,487	1,239,487	1,239,487	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,117,769	\$ 487	\$ 982,002	\$ 981,515

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,168,601	\$ 3,168,601	\$ 3,371,103	\$ 202,502
Intergovernmental	3,272,444	3,272,444	3,361,857	89,413
Charges for Services	19,447	19,447	77,689	58,242
Other	123,500	99,500	84,242	(15,258)
Total Revenue	6,583,992	6,559,992	6,894,891	334,899
Expenditures:				
Current:				
Human Services	7,388,887	7,364,913	6,760,414	604,499
Total Expenditures	7,388,887	7,364,913	6,760,414	604,499
Excess of Revenues Over (Under) Expenditures	(804,895)	(804,921)	134,477	939,398
Other Financing Sources (Uses):				
Advances - In	7,000	7,000	14,000	7,000
Transfers - Out	-	(400,000)	(400,000)	-
Total Other Financing Sources (Uses)	7,000	(393,000)	(386,000)	7,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(797,895)	(1,197,921)	(251,523)	946,398
Fund Balances (Deficit) at Beginning of Year	3,939,766	3,939,766	3,939,766	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 3,141,871	\$ 2,741,845	\$ 3,688,243	\$ 946,398

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,993,015	\$ 3,993,015	\$ 4,245,206	\$ 252,191
Intergovernmental	3,095,603	3,095,603	4,037,897	942,294
Charges for Services	61,497	61,497	59,856	(1,641)
Other	1,312,093	1,312,093	329,147	(982,946)
Total Revenue	8,462,208	8,462,208	8,672,106	209,898
Expenditures:				
Current:				
Human Services	10,291,233	10,281,204	9,894,669	386,535
Total Expenditures	10,291,233	10,281,204	9,894,669	386,535
Excess of Revenues Over (Under) Expenditures	(1,829,025)	(1,818,996)	(1,222,563)	596,433
Other Financing Sources (Uses):				
Transfers - Out	(50,000)	-	-	-
Total Other Financing Sources (Uses)	(50,000)	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,879,025)	(1,818,996)	(1,222,563)	596,433
Fund Balances (Deficit) at Beginning of Year as Restated	5,122,522	5,122,522	5,122,522	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 3,243,497	\$ 3,303,526	\$ 3,899,959	\$ 596,433

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2013

Ambulance Service Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 1,429,691	\$ 1,429,691	\$ 1,750,555	\$ 320,864
Intergovernmental	169,131	169,131	213,471	44,340
Charges for Services	1,300,000	1,341,912	1,527,943	186,031
Other	-	-	24,288	24,288
Total Revenue	2,898,822	2,940,734	3,516,257	575,523
Expenditures:				
Current:				
Health	3,480,984	3,583,146	3,366,360	216,786
Total Expenditures	3,480,984	3,583,146	3,366,360	216,786
Excess of Revenues Over (Under) Expenditures	(582,162)	(642,412)	149,897	792,309
Fund Balances (Deficit) at Beginning of Year	803,984	803,984	803,984	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 221,822	\$ 161,572	\$ 953,881	\$ 792,309

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2013

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ATHENS COUNTY, OHIO
Statement of Fund Net Position
Proprietary Funds
 December 31, 2013

	Business-Type Activities				Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	
Assets:					
Current Assets:					
Cash and Cash Equivalents	\$ 938,996	\$ 189,671	\$ 295,369	\$ 1,424,036	\$ 601,771
Cash and Cash Equivalents in Segregated Accounts	25,459	16,274	58,119	99,852	-
Receivables:					
Accounts	30,576	30,389	80,917	141,882	-
Special Assessments	298,995	-	-	298,995	-
Interfund Receivable	47	-	94	141	-
Materials and Supplies Inventory	-	-	12,883	12,883	-
Prepaid Items	-	-	8,438	8,438	-
Total Current Assets	1,294,073	236,334	455,820	1,986,227	601,771
Noncurrent Assets:					
Nondepreciable Capital Assets	158,541	-	22,241	180,782	-
Depreciable Capital Assets, Net	1,650,444	2,429,052	425,780	4,505,276	-
Total Noncurrent Assets	1,808,985	2,429,052	448,021	4,686,058	-
Total Assets	3,103,058	2,665,386	903,841	6,672,285	601,771
Liabilities:					
Current Liabilities:					
Accounts Payable	20,308	-	-	20,308	338
Contracts Payable	-	-	338	338	10,553
Accrued Wages and Benefits	2,042	-	6,899	8,941	-
Compensated Absences Payable	8,616	-	31,719	40,335	-
Interfund Payable	-	-	855	855	-
Intergovernmental Payable	1,209	12,253	61,680	75,142	-
Matured Interest Payable	165	-	-	165	-
Accrued Interest Payable	-	19,545	401	19,946	-
OWDA Loans Payable	13,168	-	1,232	14,400	-
FnHA Loans Payable	-	-	3,000	3,000	-
Revenue Bonds Payable	-	9,400	-	9,400	-
General Obligation Bonds Payable	-	1,800	-	1,800	-
Total Current Liabilities	45,508	42,998	106,124	194,630	10,891
Long-Term Liabilities:					
Compensated Absences Payable	281	-	8,023	8,304	-
OWDA Loans Payable	371,643	-	53,578	425,221	-
FnHA Loans Payable	-	-	21,200	21,200	-
Revenue Bonds Payable	-	533,800	-	533,800	-
General Obligation Bonds Payable	-	104,700	-	104,700	-
Total Long-Term Liabilities	371,924	638,500	82,801	1,093,225	-
Total Liabilities	417,432	681,498	188,925	1,287,855	10,891
Net Position:					
Net Investment in Capital Assets Unrestricted	1,424,174	1,779,352	369,011	3,572,537	-
	1,261,452	204,536	345,905	1,811,893	590,880
Total Net Position	\$ 2,685,626	\$ 1,983,888	\$ 714,916	\$ 5,384,430	\$ 590,880

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
 For the Year Ended December 31, 2013

	Business-Type Activities				Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	
Operating Revenues:					
Charges for Services	\$ 307,925	\$ 184,281	\$ 734,158	\$ 1,226,364	\$ -
Tap-In Fees	1,000	50	-	1,050	-
Other Revenues	6,781	15,830	16,862	39,473	163,545
Total Operating Revenues	315,706	200,161	751,020	1,266,887	163,545
Operating Expenses:					
Personal Services	50,971	35,581	125,678	212,230	9,040
Fringe Benefits	28,996	15,810	30,773	75,579	181,235
Contractual Services	142,822	80,337	542,204	765,363	-
Materials and Supplies	17,083	313	29,305	46,701	-
Other Expenses	33,393	2,823	39,363	75,579	-
Depreciation	59,964	62,283	36,494	158,741	-
Total Operating Expenses	333,229	197,147	803,817	1,334,193	190,275
Operating Income (Loss)	(17,523)	3,014	(52,797)	(67,306)	(26,730)
Non-Operating Revenues (Expenses):					
Interest Income	-	-	20	20	94
Interest and Fiscal Charges	(22,824)	(29,399)	(2,437)	(54,660)	-
Total Non-Operating Revenues (Expenses)	(22,824)	(29,399)	(2,417)	(54,640)	94
Change in Net Position	(40,347)	(26,385)	(55,214)	(121,946)	(26,636)
Net Position at Beginning of Year, as Restated	2,725,973	2,010,273	770,130	5,506,376	617,516
Net Position at End of Year	\$ 2,685,626	\$ 1,983,888	\$ 714,916	\$ 5,384,430	\$ 590,880

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For The Year Ended December 31, 2013

	Business-Type Activities				Governmental Activities
	Enterprise Funds				
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	
Cash Flows from Operating Activities:					
Cash Received from Customers	\$310,317	\$186,431	\$ 725,313	\$ 1,222,061	\$ -
Cash Received from Other Revenues	6,905	719	16,629	24,253	163,544
Cash Payments for Employees	(79,461)	(54,192)	(147,375)	(281,028)	(179,383)
Cash Payments for Contractual Services	(142,503)	(80,167)	(537,971)	(760,641)	-
Cash Payments for Supplies & Materials	(14,959)	(313)	(25,120)	(40,392)	-
Cash Payments for Other Expenses	(32,115)	(2,824)	(39,668)	(74,607)	-
<i>Net Cash from Operating Activities</i>	<u>48,184</u>	<u>49,654</u>	<u>(8,192)</u>	<u>89,646</u>	<u>(15,839)</u>
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(25,746)	(29,725)	(2,481)	(57,952)	-
Principal Retirement of Bonds, Loans & Notes	(60,549)	(10,900)	(5,227)	(76,676)	-
Cash Received from Bonds, Loans & Notes	52,516	-	-	52,516	-
Cash Received from Capital Contributions	29,804	-	-	29,804	-
Cash Paid for Capital Assets	(107,537)	-	-	(107,537)	-
<i>Net Cash from Capital and Related Financing Activities</i>	<u>(111,512)</u>	<u>(40,625)</u>	<u>(7,708)</u>	<u>(159,845)</u>	<u>-</u>
Cash Flows from Investing Activities:					
Interest Received on Investments	-	-	20	20	94
<i>Net Cash from Investing Activities</i>	<u>-</u>	<u>-</u>	<u>20</u>	<u>20</u>	<u>94</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(63,328)	9,029	(15,880)	(70,179)	(15,745)
Cash and Cash Equivalents at Beginning of Year	1,027,783	196,916	369,368	1,594,067	617,516
Cash and Cash Equivalents at End of Year	<u>\$ 964,455</u>	<u>\$ 205,945</u>	<u>\$ 353,488</u>	<u>\$ 1,523,888</u>	<u>\$ 601,771</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	\$ (17,523)	\$3,014	\$ (52,797)	\$ (67,306)	\$ (26,730)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	59,964	62,283	36,494	158,741	-
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	4,155	(13,010)	(9,080)	(17,935)	-
(Increase) Decrease in Intergovernmental Receivable	-	-	-	-	-
(Increase) Decrease in Interfund Receivable	3	-	3	6	-
(Increase) Decrease in Material & Supply Inventory	-	-	863	863	-
(Increase) Decrease in Prepaid Items	-	-	(3,802)	(3,802)	-
Increase (Decrease) in Accounts Payable	20,054	-	(644)	19,410	338
Increase (Decrease) in Contracts Payable	(18,978)	(198)	(1,291)	(20,467)	10,553
Increase (Decrease) in Accrued Wages & Benefits	(345)	(2,322)	2,805	138	-
Increase (Decrease) in Compensated Absences	802	-	6,066	6,868	-
Increase (Decrease) in Interfund Payable	-	-	855	855	-
Increase (Decrease) in Intergovernmental Payable	52	(113)	12,336	12,275	-
<i>Net Cash from Operating Activities</i>	<u>\$ 48,184</u>	<u>\$ 49,654</u>	<u>\$ (8,192)</u>	<u>\$ 89,646</u>	<u>\$ (15,839)</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Fiduciary Net Position
Fiduciary Funds

December 31, 2013

	Private Purpose Trust Funds	Agency Funds
<u>Assets:</u>		
Cash and Cash Equivalents	\$ 20,623	\$ 8,805,776
Cash and Cash Equivalents in Segregated Accounts	-	346,743
<u>Receivables:</u>		
Property Taxes	-	41,565,642
Special Assessments	-	1,941,987
Intergovernmental	-	2,598,116
Total Assets	20,623	55,258,264
<u>Liabilities:</u>		
Accounts Payable	367	-
Contracts Payable	459	-
Intergovernmental Payable	-	55,026,038
Deposits Held and Due to Others	-	1,105
Undistributed Monies	-	231,121
Total Liabilities	826	\$ 55,258,264
<u>Net Position:</u>		
Held in Trust for Other Individuals and Organizations	19,797	
Total Net Position	\$ 19,797	

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Changes in Fiduciary Net Position
Fiduciary Funds

For the Year Ended December 31, 2013

<u>Additions:</u>		Private Purpose Trust Funds
Interest	\$	19
Other		5,618
Total Additions		5,637
<u>Deductions</u>		7,804
Change in Net Position		(2,167)
Net Position at Beginning of Year		21,964
Net Position at End of Year	\$	19,797

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 1 - DESCRIPTION OF ATHENS COUNTY AND REPORTING ENTITY

A. Athens County

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

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

B. Reporting Entity

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

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

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

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, 2013. They are reported in separate columns to emphasize that they are legally separate from the County.

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

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

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

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

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE

A. Jointly Governed Organizations

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE - Continued

Athens-Hocking Solid Waste District - The County, in conjunction with Hocking County, has created a Joint Solid Waste Management District which is responsible for the maintenance, protection and use of solid waste collection, transfer, disposal, recycling or resource recovery facilities located within each county. The District board is composed of the three commissioners plus one other representative from each county. The County contributed \$5,000 in 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 \$467,308 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.

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 2013. 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

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

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

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

B. Fund Accounting

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

Children Services Fund - This fund accounts for money received from a property tax, various Federal and State grants, 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 and user fees collected to pay the operating expenses of Athens County Emergency Medical Service.

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

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

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

C. Measurement Focus

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

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

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

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

D. Basis of Accounting

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

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, Litter Control, Health Ohio Grant, ODNR Scrap Tire Grant, OCJS Prosecutor, ARRA VAWA Grant, JAG Grant, Mandatory Drug Fine, DUI Grant, Clean Kids Grant, Drug Prevention Grant, FEMA Reimbursement Grant, EMA FEMA Grant, EMA DOJ Grants, EMA Pre-Disaster Mitigation Grant, LBRS Grant, TASC Grant, TASC Athens County Municipal Drug Court, Jail Bond Retirement, Beacon Bond Retirement, Plains Water Assessment Bond Retirement, Plains Sewer Assessment Bond Retirement, County Home Improvement, Dog Shelter Construction, Capital Projects and Children Services Capital Projects funds as no activity was anticipated for them. AceNET Revolving Loan and the Emergency Home Repair Loan did not have any actual cash activity or any cash fund balance, nor was any activity budgeted for the year. As a result, no budgetary schedules are presented for these funds. Due to the implementation of GASB Statement 54, Title Administration, Recorder Equipment, and the Unclaimed Money funds have been combined with the General Fund in the Balance Sheets and Combining Statement of Revenues, Expenditures and Changes in Fund Balances and are no longer included with the Nonmajor Special Revenue Funds or the Private Purpose Trust Funds. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2013.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

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 2013, investments were limited to STAR Ohio, repurchase agreements, certificates of deposit, money market accounts, discount notes and other interest bearing accounts with local commercial banks.

Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market prices. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2013.

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 2013 amounted to \$105,150, which includes \$102,213 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 costs of inventory items are recorded as expenditures in the governmental funds.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, 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, 2013

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 Position but are not reported in the fund financial statements. Capital assets utilized by the enterprise fund are reported both in the business-type activities column of the government-wide Statement of Net Position and in the fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County 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	5-50 years	5-30 years
Plant And Facilities (Water and Sewer Lines)		50 years
Buildings	20-125 years	25-50 years
Furniture and Equipment	5-35 years	5-50 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 Position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

K. Compensated Absences

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

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 "matured compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported on the fund financial statements. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

L. Accrued Liabilities and Long-term Obligations

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

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

M. Fund Balances

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

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

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

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

Assigned - amounts constrained by the County's "intent" to be used for specific purposes, but are neither restricted nor committed. The County Commissioners have the authority to assign amount to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

N. Net Position

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

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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

Q. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2013.

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 5 - NEW ACCOUNTING PRONOUNCEMENTS AND PRIOR PERIOD ADJUSTMENTS

For the year ended December 31, 2013, the County implemented GASB Statement No. 61, "The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34" The implementation of this statement did not result in changes in the County's prior financial statements.

GASB Statement No. 68, "Accounting and Financial Reporting for Pensions; an amendment of GASB Statements No. 27" will be implemented in year ended December 31, 2014.

In 2011, the ACBDD (Beacon School) set aside in a reserve account \$1,250,000 for future contingencies which was utilized in 2013. This increased the beginning cash balance in the Budget to Actual statements for this fund. This did not change the beginning balance in the Statement of Revenues, Expenditures, and Changes in Fund Balances for this fund.

Adjustments made for the correction of capital asset valuations, prior acquisitions and deletions, and accumulated depreciation resulted in the following changes to the beginning balances of the governmental activities Net Position:

Governmental Activities	
Net Position at December 31, 2012	\$ 81,137,627
Correction of Prior Capital Assets Valuations	(118,000)
Correction of Prior Accumulated Depreciation	20,733
Capital Assets Disposed in Prior Period	(99,674)
Capital Assets Acquired in Prior Period	2,160
Adjusted Net Position at December 31, 2012	\$ 80,942,846

Adjustments made for the correction of accumulated depreciation resulted in the following changes to the beginning balances of the Net Position for the major and nonmajor business-type activities funds:

	Plains Sewer	Buchtel Sewer	Nonmajor	Total Business-Type Activities
Business-Type Activities				
Net Position at				
December 31, 2012	\$ 2,723,053	\$ 2,010,273	\$ 770,130	\$ 5,503,456
Correction of Accumulated Depreciation	2,920	-	-	2,920
Business-Type Activities Net Position at December 31, 2012	\$ 2,725,973	\$ 2,010,273	\$ 770,130	\$ 5,506,376

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).

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 6 - BUDGETARY BASIS OF ACCOUNTING - Continued

3. Encumbrances are treated as expenditures for all funds (budget basis) rather than as a reservation of fund balance (GAAP basis).
4. Some funds are included in the general fund (GAAP basis) but have legally adopted separate budgets (budget basis). These funds are excluded from the general fund on the budget basis.

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

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses/Net Changes in Fund Balances						
Description	General	Job and Family Services	Road (MVGT)	Children Services	ACBDD (Beacon School)	Ambulance Services
<i>Budget Basis</i>	\$ 27,025	\$ 98,520	\$ (257,485)	\$ (251,523)	\$ (1,222,563)	\$ 149,897
<i>Increases (Decreases) Due To:</i>						
<i>Revenues:</i>						
Property Taxes	-	-	-	-	-	-
Sales Tax	68,779	-	-	-	-	-
Intergovernmental	53,300	(59,531)	12,595	(41,085)	225,281	-
Charges for Services	3,988	-	(65,919)	(11,059)	5,159	(443,407)
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	(2,305)	-	64,650	-	-	-
Interest	(8,949)	-	(105,489)	-	-	-
Other	55,846	-	106,604	20,511	(49,176)	-
<i>Expenditures:</i>						
<i>Current:</i>						
<i>General Government:</i>						
Legislative	(129,608)	-	-	-	-	-
Judicial	5,048	-	-	-	-	-
Public Safety	143,072	-	-	-	-	-
Public Works	-	-	(52,344)	-	-	-
Health	2,784	-	-	-	-	133,782
Human Services	12,776	(4,490)	-	26,799	117,400	-
Conservation and Recreation	-	-	-	-	-	-
<i>Debt Service:</i>						
Principal Retirement	(35,747)	-	-	-	-	-
Interest and Fiscal Charges	(2,975)	-	-	-	-	-
<i>Other Sources/Uses:</i>						
Operating Transfers In	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Advances In	(14,969)	-	-	(14,000)	-	-
Advances Out	26,969	-	-	-	-	-
Loan Repayment	-	-	-	-	-	-
Proceeds of Capital Leases	42,573	-	-	-	-	-
<i>Prospective Difference:</i>						
Activity of Funds Reclassified For GAAP Reporting Purposes	42,480	-	-	-	-	-
<i>GAAP Basis</i>	<u>\$ 290,087</u>	<u>\$ 34,499</u>	<u>\$ (297,388)</u>	<u>\$ (270,357)</u>	<u>\$ (923,899)</u>	<u>\$ (159,728)</u>

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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

- (1) Bonds, notes or other obligations guaranteed by the United States or those for which the full faith and credit of the United States is pledged;
- (2) Bonds, notes, debentures or other obligations or securities insured by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- (3) Written repurchase agreements in the securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to fair value daily, and that the term of the agreement must not exceed thirty days;
- (4) Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
- (5) Time certificates of deposit, savings or deposit accounts, including, but not limited to, passbook accounts;
- (6) No-load money market mutual funds consisting exclusively of obligations described in sections (1) or (2) of this note and repurchase agreements secured by such obligations, provided that investments in securities are made only through eligible institutions.
- (7) The State Treasurer's investment pool (STAR Ohio);
- (8) Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange securities described in section (1) or (2) or cash or both securities and cash, equal value for equal value;
- (9) High grade commercial paper with a maturity that does not exceed 180 days and an amount that does not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation; and
- (10) Bankers acceptances with a maturity that does not exceed 180 days and that are eligible for purchase by the Federal Reserve System.

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents (Carrying Amounts):	
- Pooled	\$ 31,059,423
- Segregated	512,475
- Component Units	348,839
* Reconciling items (net) to arrive at bank balances of deposits	21,780
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).	\$31,942,517

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.

Investments

Investments are reported at fair value. As of December 31, 2013, the County had the following investments:

	Fair Value	Percentage of Portfolio	Date of Maturity
FFCB Discount Note	\$ 1,999,380	89.21%	February 1, 2014
STAR Ohio	1,199	0.06%	1 Day
STAR Ohio Employee Trust	240,545	10.73%	1 Day
	\$ 2,241,124	100.00%	

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 FFCB Discount Notes, while they have a AAA rating for STAR Ohio as is stated in the County's formal investment policy.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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

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

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

NOTE 8 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2013 are as follows:

	Interfund Receivable	Interfund Payable
General	\$ 106,046	\$ -
Job and Family Services	126,777	3,485
Children Services	10,344	5,537
Ambulance Service	-	57
Nonmajor Special Revenue Funds	17,516	250,890
The Plains Sewer Revenue Fund	47	-
Non Major Enterprise Funds	94	855
	\$ 260,824	\$ 260,824

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 8 - INTERFUND TRANSACTIONS - Continued

A summary of interfund transfers for 2013 were as follows:

<u>Transfers From</u>	<u>Job & Family Services</u>	<u>Nonmajor Special Revenue</u>	<u>Nonmajor Debt Service</u>	<u>Nonmajor Capital Projects</u>	<u>Total</u>
General	\$ 92,193	\$ 384,245	\$ 177,801	\$ -	\$ 654,239
Children Services	-	-	-	400,000	400,000
Totals	<u>\$ 92,193</u>	<u>\$ 384,245</u>	<u>\$ 177,801</u>	<u>\$ 400,000</u>	<u>\$ 1,054,239</u>

In fiscal year 2013, the County made a transfer of \$92,193 from the General Fund to the Job and Family Services Fund to subsidize the program services, transferred \$108,729, and \$69,072 from the General Fund to the 691 Landfill Loan Retirement Fund, and the Building Renovations Fund respectively for the payment of loans and bonds. There were also transfers totaling \$384,245 from the General Fund for the County's matching contributions to various grant programs. In addition, a transfer of \$400,000 went from the Children Services Fund to the Children Services Capital Projects Fund.

Transfers between governmental funds are eliminated on the government-wide financial statements. All transfers were in compliance with Ohio Revised Code sections 5705.14, 5705.15, and 5705.16.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2013 was as follows:

Description	Interest Rate	Original Balance	Year Issued	Final Maturity	Balance January 1 2013	Additions	Deletions	Balance December 31 2013	Amounts Due Within One Year
Governmental Activities:									
<i>General Obligation Bonds Payable from Governmental Tax Revenues:</i>									
EMA Truck	1.81%	24,995	2011	2014	\$ 16,497	\$ -	\$ 6,735	\$ 9,762	\$ 9,762
<i>General Obligation Notes Payable from Governmental Sales Tax Revenues:</i>									
Courthouse Renovation	4.23%	\$ 914,000	2005	2025	677,000	-	40,000	637,000	42,000
<i>OWDA Loans Payable from Governmental Tax Revenues:</i>									
Landfill	4.35%	\$ 1,257,450	1996	2016	304,667	-	82,412	222,255	42,555
Landfill	4.12%	230,000	1997	2016	45,038	-	12,219	32,819	6,299
		\$ 1,487,450			349,705	-	94,631	255,074	48,854
<i>Other Long-term Obligations:</i>									
Premium on Notes Issued					8,144	-	627	7,517	626
Compensated Absences					1,751,552	846,194	1,015,772	1,581,974	1,239,371
Capital Leases					35,314	54,443	47,617	42,140	13,424
Landfill Post-Closure Costs					2,347,853	-	90,784	2,257,069	98,344
<i>Total Governmental Activities Long-Term Obligations</i>					<u>\$ 5,186,065</u>	<u>\$ 900,637</u>	<u>\$ 1,296,166</u>	<u>\$ 4,790,536</u>	<u>\$ 1,452,381</u>
Business-Type Activities:									
<i>General Obligation Bonds Payable from Enterprise Revenues:</i>									
Buchtel Sewer Improvement	4.50%	\$ 120,000	2002	2042	\$ 108,300	\$ -	\$ 1,800	\$ 106,500	\$ 1,800
<i>Revenue Anticipation Bonds Payable from Enterprise Revenues:</i>									
Buchtel Sewer Project	4.50%	\$ 612,000	2002	2042	552,300	-	9,100	543,200	9,400
<i>OWDA Loans Payable from Enterprise Revenues:</i>									
Sewer Plant and Poston Project	6.12%	\$ 650,000	1997	2022	271,963	-	21,975	249,988	11,313
US 50 Corridor WW Improvement	3.69%	\$ 1,400,279	2013	2018	-	52,516	35,000	17,516	-
Buchtel Water	2.00%	80,001	2002	2032	57,237	-	2,427	54,810	1,232
Dresher Sewer	5.15%	141,078	2002	2033	120,881	-	3,574	117,307	1,855
		\$ 2,271,358			450,081	52,516	62,976	439,621	14,400
<i>Rural Development Loan Payable from Enterprise Revenues:</i>									
Plains Water Construction	5.00%	\$ 69,750	1982	2020	27,000	-	2,800	24,200	3,000
<i>Other Long-term Obligations:</i>									
Compensated Absences					41,770	15,609	8,740	48,639	40,335
<i>Total Business-Type Activities Long-Term Obligations</i>					<u>\$ 1,179,451</u>	<u>\$ 68,125</u>	<u>\$ 85,416</u>	<u>\$ 1,162,160</u>	<u>\$ 68,935</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

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

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

At December 31, 2013, none of this deceased debt still remains outstanding with the escrow agent. The amount held in trust with the escrow agent and the corresponding debt is not included in the financial statements.

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2013 are as follows:

For Year Ended December 31	General Obligation Bonds Payable from Governmental Tax Revenue		General Obligation Notes Payable from Governmental Sales Tax Revenue		General Obligation Bonds Payable from Enterprise Revenue		Revenue Anticipation Bonds Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	2014	\$ 9,762	\$ 40	\$ 42,000	\$ 26,026	\$ 1,800	\$ 4,792	\$ 9,400
2015	-	-	43,000	24,230	2,000	4,712	9,900	24,021
2016	-	-	45,000	22,371	2,000	4,621	10,300	23,575
2017	-	-	47,000	20,428	2,100	4,532	10,800	23,112
2018	-	-	49,000	18,400	2,200	4,437	11,300	22,626
2019-2023	-	-	280,000	58,261	12,700	20,596	64,500	105,035
2024-2028	-	-	131,000	5,599	15,700	17,478	80,400	89,154
2029-2033	-	-	-	-	19,700	13,604	100,100	69,372
2034-2038	-	-	-	-	24,400	8,770	124,900	44,712
2039-2042	-	-	-	-	23,900	2,745	121,600	13,981
	<u>\$ 9,762</u>	<u>\$ 40</u>	<u>\$ 637,000</u>	<u>\$ 175,315</u>	<u>\$ 106,500</u>	<u>\$ 86,287</u>	<u>\$ 543,200</u>	<u>\$ 440,032</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
	2014	\$ 48,854	\$ 5,510	\$ 14,400	\$ 11,565	\$ 3,000
2015	100,898	7,831	30,367	21,563	3,100	1,060
2016	105,322	3,407	32,088	19,842	3,300	905
2017	-	-	33,910	18,020	3,400	740
2018	-	-	35,841	16,089	3,600	570
2019-2023	-	-	173,768	47,267	7,800	590
2024-2028	-	-	49,384	17,177	-	-
2029-2033	-	-	52,347	5,778	-	-
	<u>\$ 255,074</u>	<u>\$ 16,748</u>	<u>\$ 422,105</u>	<u>\$ 157,301</u>	<u>\$ 24,200</u>	<u>\$ 5,075</u>

Long-Term Bonds, Notes and Loans: A general obligation bond, a revenue anticipation bond, four OWDA loans and a Rural Development loan are retired through the Enterprise Funds, from charges for services revenues. A general obligation bond and two OWDA loans are retired through Debt Service Funds from governmental tax revenues, while the long-term note is retired through a Debt Service Fund from governmental sales tax revenues. There is no amortization schedule for the US 50 Corridor WW Improvement OWDA loan as it has not yet been fully drawn.

Compensated Absences: Upon retirement, employees with at least five years of credited service are paid twenty-five percent (25%) (with a maximum amount of 210 or 240 hours based on a 35 or 40 hour work week respectively) of their accrued sick leave. Vacation time is vested for employees after a minimum of one year of credited service. Unused vacation may be accumulated up to three (3) years according to Ohio law. Compensatory time may also be accumulated by employees but must be used within specified limits. However, certain departments have the option of being compensated for overtime worked in lieu of compensatory time off. All sick leave, vacation and compensatory time are compensated at the employee's current rate of pay at the time of retirement or termination. Compensated absences are paid from the fund from which the respective employee's salaries are paid including the General Fund, Job and Family Services, Children Services, ACBDD and others.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

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

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 \$47,617 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, 2013, are as follows:

Year Ended December 31	Capital Lease Payments
2014	\$ 13,947
2015	13,947
2016	13,947
2017	919
2018	459
Total Minimum Lease Payments	43,219
Less: Amount Representing Interest	(1,079)
Present Value of Net Minimum Lease Payments	\$ 42,140

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 \$2,257,069 reported is the estimated cost of the post-closure maintenance and monitoring. Any post-closure costs are being paid by the County's General Fund.

Legal Debt Margin: The Ohio Revised Code provides that net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that the total voted and unvoted note debt of the

County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of assessed valuation, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations at December 31, 2013, were an overall legal debt margin of \$21,974,481 and an unvoted legal debt margin of \$9,384,792.

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, 2013 there is one 1998 series of Tax Exempt Multifamily Housing Mortgage Revenue Bonds and Convertible Taxable Multifamily Mortgage Revenue Bonds outstanding with aggregate principal amounts payable of \$3,000,000.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 10 - CONTRACT COMMITMENTS

As of December 31, 2013, the County had contractual purchase commitments for eight projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/13	Amounts Remaining On Contracts
Public Defender	General	\$ 451,308	\$ 225,654	\$ 225,654
Software Support	General and REA	61,110	-	61,110
2013 New Construction	REA	51,000	1,665	49,335
2014 Reappraisal	REA	598,800	250,537	348,263
Web Hosting	REA	20,700	6,900	13,800
Office Rental	Job & Family Services	153,540	102,360	51,180
Net Transportation	Job & Family Services	1,054,675	367,920	686,755
Office Rental	Children Services	127,800	21,300	106,500
		<u>\$ 2,518,933</u>	<u>\$ 976,336</u>	<u>\$ 1,542,597</u>

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 administer 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 2013, 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 12.00% and the employer contribution was 18.10% for 2013. 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, 2013, 2012, and 2011 were \$2,662,011, \$2,670,211, and \$2,778,303 respectively; 92.17% has been contributed for 2013, and 100% for 2012 and 2011. Of the 2013 amount, \$228,849 was unpaid at December 31, 2013 and is recorded as a liability in the respective funds.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

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

A. DEFINED BENEFIT PENSION SYSTEMS - Continued

Contributions to the Member-Directed Plan for 2013 were \$53,392 made by the County and \$38,138 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.

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, 2013, plan members were required to contribute 10% of their annual covered salaries. The County was required to contribute 14% for 2013, with 14% being the portion used to fund pension obligations. For fiscal year 2012, 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, 2013, 2012 and 2011 were \$72,529, \$66,942, and \$64,800, respectively; 92.36% has been contributed for 2013 and 100% for 2012 and 2011. Of the 2013 amount, \$5,539 was unpaid at December 31, 2013 and is recorded as a liability in the ACBDD Fund.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

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

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.

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 2013 local government employer contribution rate was 14.00 percent of covered payroll (18.10 percent for public safety and law enforcement); 1.00% of covered payroll for 2013. Active members do not make contributions to the postemployment benefit plan. The County's required contributions for 2013, 2012 and 2011, used to fund OPEB, were \$204,469, \$815,513, and \$846,248, respectively. Of the 2013 required contribution, \$16,027 or 7.84% remained unpaid as of December 31, 2013 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.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 7 percent of the employer contributions toward the health care fund after the end of the transition period.

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 2013, 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 2013, 2012 and 2011 were \$5,181, \$4,782, and \$4,629, respectively.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 12 - RECEIVABLES

Receivables at December 31, 2013 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	\$ 290,230
Casino Tax Distributions	384,064
State Property Tax Reimbursements	121,879
Permissive Motor Vehicle Tax	6,222
Grants and Other	<u>43,942</u>
Total General Fund	846,337
<i>Job and Family Services Fund</i>	
State/Federal Funding	<u>263,746</u>
Total Job and Family Services Fund	263,746
<i>Road (MVG) Fund</i>	
Motor Vehicle License Tax	723,037
Permissive Motor Vehicle Tax	257,135
Gasoline Tax	1,143,051
Fines	<u>5,210</u>
Total Road (MVG) Fund	2,128,433
<i>Children Services Fund</i>	
State Property Tax Reimbursements	201,395
State Grants	<u>264,923</u>
Total Children Services Fund	466,318
<i>ACBDD (Beacon School) Fund</i>	
State Property Tax Reimbursements	257,159
State/Federal Funding	425,288
Other	<u>4,101</u>
Total ACBDD (Beacon School) Fund	686,548
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	<u>104,765</u>
Total Ambulance Service Fund	104,765
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursements	48,431
State/Federal Funding	364,225
Other	<u>13,268</u>
Total Nonmajor Governmental Funds	<u>425,924</u>
Total Intergovernmental Receivables	<u>\$ 4,922,071</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

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, 2013, 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	343,693	0-10%	6 to 20 years
Emergency Home Repair Loan	2,483	0%	1.5 to 8 years
Total	<u>\$ 355,062</u>		

The non-current portion of the above loans is reported in the equity portion of the balance sheet as Nonspendable, reducing the Restricted Fund Balance.

NOTE 14 - LANDFILL CLOSURE

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

The landfill was certified by the EPA as closed in October, 1998 so the post-closure monitoring and maintenance has started. The total cost for this phase over the next fifteen years is estimated to be \$2,257,069. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Any post-closure costs are being paid by the County's General Fund.

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

NOTE 15 - DEFERRED INFLOWS / DEFERRED OUTFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County does not at this time have any deferred outflows of resources.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has non-exchange revenue transactions where a receivable has been recorded because property taxes were levied, but the resources cannot be used until a future period. This item has been reported as deferred inflows on the government-wide Statement of Net Position.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

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

	Governmental Type Funds			
	General	Job & Family Services	Road (MVGT)	Children Services
Property Taxes	\$ 1,838,455	\$ -	\$ -	\$ 2,972,617
Casino Tax	188,924			
Homestead and Rollbacks				
Due from the State	121,879	-	-	201,395
Local Government	187,800	-	-	-
Motor Vehicle License	4,288	-	689,215	-
Gasoline Tax	-	-	762,821	-
JFS Grants	-	253,441	-	-
CSEA Grants	-	-	-	-
Total deferred inflows of resources	<u>\$ 2,341,346</u>	<u>\$ 253,441</u>	<u>\$ 1,452,036</u>	<u>\$ 3,174,012</u>
	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Property Taxes	\$ 4,166,014	\$ 1,639,094	\$ 772,340	\$ 11,388,520
Casino Tax				188,924
Homestead and Rollbacks				
Due from the State	257,159	104,765	48,431	733,629
Local Government	-	-	-	187,800
Motor Vehicle License	-	-	-	693,503
Gasoline Tax	-	-	-	762,821
JFS Grants	-	-	-	253,441
CSEA Grants	-	-	259,350	259,350
Total deferred inflows of resources	<u>\$ 4,423,173</u>	<u>\$ 1,743,859</u>	<u>\$ 1,080,121</u>	<u>\$ 14,467,988</u>

NOTE 16 - CAPITAL ASSETS

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

Governmental Activities

General Government:

Legislative and Executive	\$ 210,665
Judicial	14,319
Public Safety	223,939
Public Works	3,323,488
Health	177,913
Human Services	370,064
Conservation and Recreation	9,753
Total Governmental Activities Depreciation Expense	<u>\$ 4,330,141</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 16 - CAPITAL ASSETS - Continued

A summary of the changes in governmental capital assets during 2013 were as follows:

	Restated Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
Governmental Activities				
<i>Nondepreciable Capital Assets:</i>				
Land	\$1,380,089	\$ 49,902	\$ -	\$ 1,429,991
Historical Objects	92,050	-	-	92,050
Total Nondepreciable Capital Assets	<u>1,472,139</u>	<u>49,902</u>	<u>-</u>	<u>1,522,041</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	1,218,685	426,647	-	1,645,332
Buildings	18,405,692	231,066	-	18,636,758
Furniture and Equipment	13,432,380	892,536	(453,916)	13,871,000
Infrastructure	77,765,875	1,105,543	(30,325)	78,841,093
Total Depreciable Capital Assets	<u>110,822,632</u>	<u>2,655,792</u>	<u>(484,241)</u>	<u>112,994,183</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(249,414)	(44,393)	-	(293,807)
Buildings	(7,262,087)	(404,308)	-	(7,666,395)
Furniture and Equipment	(5,840,887)	(783,005)	301,862	(6,322,030)
Infrastructure	(40,950,444)	(3,098,435)	12,736	(44,036,143)
Total Accumulated Depreciation	<u>(54,302,832)</u>	<u>(4,330,141)</u>	<u>314,598</u>	<u>(58,318,375)</u>
Depreciable Capital Assets, Net	<u>56,519,800</u>	<u>(1,674,349)</u>	<u>(169,643)</u>	<u>54,675,808</u>
Governmental Activities Capital Assets, Net	<u>\$ 57,991,939</u>	<u>\$ (1,624,447)</u>	<u>\$ (169,643)</u>	<u>\$ 56,197,849</u>

The above assets include \$173,842 of Furniture and Equipment that are under capital leases.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 16 - CAPITAL ASSETS - Continued

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

	Restated Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
Business-Type Activities				
<i>Nondepreciable Capital Assets:</i>				
Land	\$29,741	\$ -	\$ -	\$ 29,741
Plant and Facilities (Water and Sewer Lines)	43,504	107,537	-	151,041
Total Nondepreciable Capital Assets	73,245	107,537	-	180,782
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	9,058	-	-	9,058
Plant and Facilities (Water and Sewer Lines)	6,574,193	-	-	6,574,193
Buildings	274,323	-	-	274,323
Furniture and Equipment	471,392	-	-	471,392
Total Depreciable Capital Assets	7,328,966	-	-	7,328,966
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(679)	(453)	-	(1,132)
Plant and Facilities (Water and Sewer Lines)	(2,263,872)	(134,029)	-	(2,397,901)
Buildings	(74,238)	(5,674)	-	(79,912)
Furniture and Equipment	(326,160)	(18,585)	-	(344,745)
Total Accumulated Depreciation	(2,664,949)	(158,741)	-	(2,823,690)
Depreciable Capital Assets, Net	4,664,017	(158,741)	-	4,505,276
Business-Type Activities Capital Assets, Net	\$ 4,737,262	\$ (51,204)	\$ -	\$ 4,686,058

NOTE 17 - PROPERTY TAX REVENUE

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value by property classification upon which the 2013 tax levy was based follows:

	<u>Assessed Values</u>
Real Property	\$ 850,986,570
Public Utility Personal Property	88,325,970
Total	\$ 939,312,540

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, 17.75 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:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 17 - PROPERTY TAX REVENUE - Continued

Purpose	Voter Levy Date	Authorized Rate	Rate Levied For Current Year (b)		Final Collection Year
			Residential/ Agricultural	Other	
EMS Replacement	2010	1.00	0.677638	0.751291	2015
EMS Replacement	2009	0.50	0.303614	0.352395	2014
EMS Replacement	2012	1.00	1.000000	1.000000	2017
Health 2000	(c) 2009	0.40	0.400000	0.400000	2020
Health 2007	(c) 2006	0.30	0.268586	0.258119	2017
Health 1999	(c) 2008	0.30	0.300000	0.300000	2019
317 BRD 2002	(c) 2011	1.00	0.996109	1.000000	2012
317 BRD 2008	(c) 2007	1.00	0.937394	0.900856	2018
Children Services	(c) 2010	2.00	1.355276	1.502582	2020
Children Services	2005	3.00	2.454261	2.478762	2015
T B Hospital 1995	2010	0.30	0.154198	0.186050	2015
Beacon 2002	(c) 2010	1.30	1.300000	1.300000	2018
Beacon School 2001	(c) 2001	1.80	1.221277	1.352324	Cont.
Beacon School 2005	(c) 2005	2.85	2.331548	2.354824	Cont.
Senior Citizens	2011	0.75	0.509700	0.563468	2017
Senior Citizens	2009	0.25	0.250000	0.250000	2014
		<u>17.75</u>	<u>14.459601</u>	<u>14.950671</u>	

(a) Dollars per \$1,000 of assessed valuation.

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

(c) Levies represent replacements of levies originally voted in prior years.

In 2013, real property taxes were levied on January 1, 2013, on assessed values as of January 1, 2012, 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 11, and August 5, 2013. 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, 2013. 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 2014 were recorded as 2013 revenue; the remaining receivable is offset by a credit to deferred inflow of resources in the fund financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 18 - SALES TAX REVENUE

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

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

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

In 2013, these sales taxes generated a combined total of \$7,448,236 in tax revenue.

NOTE 19 - RISK MANAGEMENT

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 19 - RISK MANAGEMENT - Continued

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

Coverage	Amount
Comprehensive General Liability	\$ 1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions Liability	1,000,000
Excess Liability	5,000,000
Uninsured/Underinsured Motorists	250,000
Foster Parents	6,000,000
Attorney Disciplinary Proceedings	25,000
Dog Warden Blanket Bond	2,000
<i>Property:</i>	
Property	83,469,409
Water Lines	1,200,000
Sewer Line	4,500,000
Contractor's Equipment	Per Renewal Schedule
EDP Equipment	Replacement Cost
EDP Media	100,000
EDP Extra Expense	25,000
Fine Arts	Per Renewal Schedule
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 or Cost of Repair, Whichever is less
Automatic Acquisition	5,000,000
Unintentional Omissions	250,000
<i>Equipment Breakdown:</i>	
Combined Limits: Property Damage, Business Income, Extra Expense, Service Interruption	100,000,000
Demolition & Increased Cost of Construction	5,000,000
Perishable Goods	500,000
Expediting Expense	500,000
EDP Extra Expense	25,000
Data Restoration	100,000
Hazardous Substances	250,000
<i>Crime:</i>	
Employee Dishonesty/Faithful Performance	1,000,000
Individual Public Official Bond Excess	250,000
Claims Expense	1,000
Loss of Money and Securities (Inside and Outside)	1,000,000
Money Orders and Counterfeit Paper Currency	1,000,000
Depositor's Forgery	1,000,000
Fund Transfer Fraud	500,000
Computer Fraud	500,000

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 19 - RISK MANAGEMENT - Continued

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

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

NOTE 20 - CONTINGENCIES

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

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

NOTE 21 - ACCOUNTABILITY

Deficit Fund Balances

Fund	Fund Balance Deficit
Nonmajor Special Revenue Funds:	
Dog and Kennel	\$ 2,938
Canine Donations	1,659
OCJS DVDA	521
HMG Project Launch	6,343
The Plains High School Bike Path Connector	24,596

The deficit in the Dog and Kennel fund is due to an interfund payable while the one in the Canine Donations is due to an accounts payable. These deficits will be eliminated through future revenues. The deficits in the, OCJS DVDA, HMG Project Launch, and the Plains High School Bike Path Connector are due to intergovernmental revenues which had not been received at year end and were not available to finance current period expenditures. These deficits will be eliminated through future intergovernmental revenues.

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS

The following are the ATCO, Inc., and Athens County Port Authority notes to financial statements for the year ended December 31, 2013:

ORGANIZATIONS AND PROGRAM/SUPPORTING SERVICES

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

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

CASH AND CASH EQUIVALENTS

ATCO and the Port Authority consider 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 2013, 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 \$316,402 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, 2013 was \$1,245 for ATCO and \$48,101 for Athens County Port Authority.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

5. CONCENTRATIONS OF CREDIT RISK

ATCO has financial instruments that subject the Company to concentrations of credit risk which include cash accounts in financial institutions that may, from time to time, exceed federal insurance limits. At December 31, 2013, there were no deposits in excess of Federal Deposit Insurance Corporation limit.

For ATCO, two customers represent 34% of total contract billings and sales for 2013 and three customers represent 93% of accounts receivable, trade, at December 31, 2013.

Accounts receivable at December 31, 2013, consist of:		
Athens County Board of Developmental Disabilities		\$14,108
Accounts receivable, trade		<u>64,554</u>
		<u><u>\$78,662</u></u>

6. DEFERRED INFLOW OF RESOURCES

For ATCO, deferred inflow of resources consists of funds awarded to the Company which have not yet been expended for their intended purpose. Revenue is recognized in the period in which the funds are expended. Should the grant period expire without the funds being fully expended, the Company would be required to return the unspent funds to the grantor. The Company also accounts for unredeemed gift certificate sales as deferred inflow of resources; at December 31, 2012, the amount of unredeemed gift certificates was \$1,001.

7. CAPITAL ASSETS

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

	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
ATCO Inc.:				
<i>Depreciable Capital Assets:</i>				
Property and Equipment	\$ 123,021	\$ -	\$ -	\$ 123,021
Total Depreciable Capital Assets	<u>123,021</u>	<u>-</u>	<u>-</u>	<u>123,021</u>
<i>Accumulated Depreciation:</i>				
Property and Equipment	(118,961)	(1,245)	-	(120,206)
Total Accumulated Depreciation	<u>(118,961)</u>	<u>(1,245)</u>	<u>-</u>	<u>(120,206)</u>
Depreciable Capital Assets, Net	<u>4,060</u>	<u>(1,245)</u>	<u>-</u>	<u>2,815</u>
ATCO Inc. Capital Assets, Net	<u><u>\$ 4,060</u></u>	<u><u>\$ (1,245)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,815</u></u>
	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
Athens County Port Authority:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$ 507,571	\$ -	\$ -	\$ 507,571
Total Nondepreciable Capital Assets	<u>507,571</u>	<u>-</u>	<u>-</u>	<u>507,571</u>
<i>Depreciable Capital Assets:</i>				
Buildings	1,727,193	-	-	1,727,193
Total Depreciable Capital Assets	<u>1,727,193</u>	<u>-</u>	<u>-</u>	<u>1,727,193</u>
<i>Accumulated Depreciation:</i>				
Buildings	(432,934)	(48,101)	-	(481,035)
Total Accumulated Depreciation	<u>(432,934)</u>	<u>(48,101)</u>	<u>-</u>	<u>(481,035)</u>
Depreciable Capital Assets, Net	<u>1,294,259</u>	<u>(48,101)</u>	<u>-</u>	<u>1,246,158</u>
Athens County Port Authority Capital Assets, Net	<u><u>\$ 1,801,830</u></u>	<u><u>\$ (48,101)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,753,729</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

8. NOTES PAYABLE

The Athens County Port Authority note transactions for the year ended December 31, 2013, were as follows:

Purpose	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013	Amount Due Within One Year
Athens County Port Authority:					
<i>Notes Payable:</i>					
ODOD State Rural Industrial Park Loan 0.2%	\$ 56,849	\$ -	\$ (52,416)	\$ 4,433	\$ 4,433
Taxable Revenue Anticipation Note 6.40%	355,650	-	(66,460)	289,190	68,729
ODOD State Rural Industrial Park Loan 0.2%	260,682	-	(37,403)	223,279	38,541
Hocking Valley Bank 4.00%	89,944	-	(29,030)	60,914	30,223
Athens County Port Authority Notes Payable	<u>\$ 763,125</u>	<u>\$ -</u>	<u>\$ (185,309)</u>	<u>\$ 577,816</u>	<u>\$ 141,926</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, 2013 are as follows:

**ATHENS COUNTY PORT AUTHORITY NOTES AND LOANS AMORTIZATION
SCHEDULES**

For Year Ended December 31	Ohio Department of Development State Rural Industrial Park Loan #1		Ohio Department of Development State Rural Industrial Park Loan #2	
	Principal	Interest	Principal	Interest
	2014	\$ 4,433	\$ 10	\$ 38,541
2015	-	-	39,713	5,416
2016	-	-	40,921	4,107
2017	-	-	42,166	2,759
2018	-	-	43,448	1,369
2019	-	-	18,490	151
	<u>\$ 4,433</u>	<u>\$ 10</u>	<u>\$ 223,279</u>	<u>\$ 20,488</u>

For Year Ended December 31	Taxable Revenue Anticipation Note		Hocking Valley Bank Note	
	Principal	Interest	Principal	Interest
	2014	\$ 68,729	\$ 8,616	\$ 30,223
2015	71,149	6,197	30,691	654
2016	73,532	3,813	-	-
2017	75,780	1,355	-	-
	<u>\$ 289,190</u>	<u>\$ 19,981</u>	<u>\$ 60,914</u>	<u>\$ 2,531</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 23 - Fund Balances

As of December 31, 2013 Fund Balances are composed of the following:

	General	Job & Family Services	Road (MVGT)	Children Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
<u>Nonspendable:</u>								
Prepaid Items	\$ 136,408	\$ 16,498	\$ 891	\$ 25,300	\$ 149,668	\$ 12,800	\$ 84,761	\$ 426,326
Materials and Supplies	15,603	-	170,197	-	-	39,625	9,932	235,357
Long-Term Loans Receivable	-	-	-	-	-	-	286,713	286,713
Unclaimed Money	56,919	-	-	-	-	-	-	56,919
<u>Restricted:</u>								
Legislative and Executive	-	-	-	-	-	-	863,423	863,423
Judicial	-	-	-	-	-	-	220,437	220,437
Public Safety	-	-	-	-	-	-	2,072,236	2,072,236
Public Works	-	-	1,414,718	-	-	-	617,739	2,032,457
Health	-	-	-	-	-	1,419,947	1,054,529	2,474,476
Human Services	-	696,602	-	3,631,450	3,909,292	-	545,304	8,782,648
Economic Development and Assistance	-	-	-	-	-	-	331,127	331,127
Debt Service	-	-	-	-	-	-	8,318	8,318
<u>Committed:</u>								
Legislative and Executive	-	-	-	-	-	-	1	1
Public Works	-	-	-	-	-	-	6,780	6,780
Conservation and Recreation	-	-	-	-	-	-	8,636	8,636
Capital Projects	-	-	-	-	-	-	28,106	28,106
<u>Assigned:</u>								
Legislative and Executive	519,588	-	-	-	-	-	-	519,588
Judicial	173,237	-	-	-	-	-	-	173,237
Public Safety	345,910	-	-	-	-	-	-	345,910
Health	36,378	-	-	-	-	-	-	36,378
Human Services	82,331	-	-	-	-	-	-	82,331
Conservation and Recreation	507	-	-	-	-	-	-	507
Debt Service	21,291	-	-	-	-	-	-	21,291
Capital Outlay	-	-	-	-	-	-	2,000,634	2,000,634
<u>Unassigned:</u>								
	1,648,139	-	-	-	-	-	(36,449)	1,611,690
Total Fund Balances (Deficits)	\$ 3,036,311	\$ 713,100	\$ 1,585,806	\$ 3,656,750	\$ 4,058,960	\$ 1,472,372	\$ 8,102,227	\$ 22,625,526

NOTE 24 – SUBSEQUENT EVENTS

Beginning in March of 2014, Athens County began providing labor to the Athens-Hocking Recycling Center. For 2013 and previous years, the Athens-Hocking Recycling Center was treated as a blended component unit of the Athens-Hocking Joint Solid Waste District, which is a jointly governed organization and agency fund of Athens County. We believe that the Athens-Hocking Recycling Center will become a component unit of Athens County for 2014.

In January of 2014 the County issued a County Building Bond Anticipation Note in the amount of \$1,300,000 at an annual interest rate of 1.820% to be paid over a five year period with an option to refinance another five years. This note is held by the Athens County Treasurer as manuscript debt for the equipment purchases and building repairs for the County Courthouse and County Engineer.

In May of 2014 the County issued Various Purpose Bonds in the amount of \$858,007.06 at an annual interest rate of 2.330% to be paid over a period of ten years. This note was financed through Hocking Valley Bank for improvements to The Plains Sanitary Treatment Plant and acquiring road construction and servicing vehicles for use by the County Engineer.

**COMBINING
STATEMENTS
AND
INDIVIDUAL
FUND
SCHEDULES**

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Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Dog and Kennel

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

County Donations

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

Senior Citizens Levy

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

Bikeway Maintenance

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

Insurance Reimbursement

To account for monies received from Insurance Reimbursements.

CD Revolving Loan

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

HSTS Grant

To account for a federal grant to be used for Home Sanitary System Improvements.

Litter Control

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

Health Ohio Grant

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

State License Spay & Neuter

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

ODNR Scrap Tire Grant

To account for monies received from the Ohio Department of Natural Resources to be used for the disposal of scrap tires.

ACENET Revolving Loan

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

Emergency Home Repair Loan

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

Real Estate Assessment

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

ATHENS COUNTY, OHIO

GIS (Geographic Information System)

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

Help America Vote Act Grant

To account for a federal grant to be used to provide poll worker training.

DRETAC (Delinquent Real Estate and Tax Assessment Collection) Prosecutor

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

Diversions-Prosecuting Attorney

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

Intensive Diversion

To account for monies received from a Department of Rehabilitation & Correction state grant to be used for the administration of alternative punishment.

OCJS Prosecutor

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

ARRA VAWA Grant

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

JAG Grant

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

JAG ILL Grant 2011

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

Victims Assistance

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

DRETAC (Delinquent Real Estate and Tax Assessment Collection) Treasurer

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

Treasurer's Prepayment Interest

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

Mandatory Drug Fine

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

BCI Fingerprint

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

Concealed Carry Weapons

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

ATHENS COUNTY, OHIO

Sheriff's Grant Projects

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

D.U.I. Enforcement and Education

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

Project Lifesaver

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

Canine Donations

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

DUI Grant

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

Clean Kids Grant

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

DARE Grant

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

Drug Prevention Grant

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

OCJS DVDA Sheriff

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

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.

Common Pleas Computer Legal Research

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

Special Projects Common Pleas

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

Common Pleas Monitoring Service

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

Special Projects Mediation

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

ATHENS COUNTY, OHIO

Psychological Evaluation Grant

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

PSI Grant Common Pleas Court

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

Indigent Guardianship

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

Marriage License

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

Probate/Juvenile Computerization

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

Probate/Juvenile Computer Legal Research

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

Probate Court Projects

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

Juvenile Drivers Interlock & Alcohol Monitoring

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

Juvenile Tobacco Intervention

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

Indigent Drivers Alcohol Treatment

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

Probate Court Mental Illness

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

Juvenile Court Projects

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

Youth Services

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

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.

Law Library Resources

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

HMG Project Launch

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

Wendy's Wonderful Kids

To account for monies received from the Dave Thomas Foundation used by Children Services for the benefit of children.

CDBG (Community Development Block Grants)

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

FEMA Grant

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

The Plains High School Bike Path Connector

To account for monies received from a Ohio Department of Natural Resources state grant to be used for the construction of a connection to the bike path from the Plains High School.

Emergency Management Agency

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

FEMA Reimbursement Grant

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

SHSP 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.

USAR Rope Rescue Grant

To account for monies for an Urban Search and Rescue grant received from the Federal Emergency Management Agency for supplemental training.

EMA Pre-Disaster Mitigation Grant

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

ATHENS COUNTY, OHIO

EMA CERT Grant

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

Local Emergency Planning

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

Child Support Enforcement

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

WIA Grant

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

Athens County Reentry Coordinators OCJS

To account for monies received from the Ohio Criminal Justice System and from donations to be used by the Job and Family Services for County Reentry Coordinators.

911 Emergency

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

LBRS Grant

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

911 Government Assistance

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

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.

T.B. Hospital

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

Emergency Relief and Cleanup

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

Funds Reported Separately for Budgetary Purposes

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

Title Administration

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

Recorder Equipment

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

Unclaimed Money

To account for monies which have yet to be claimed by their rightful owners. These monies include outstanding checks and overpayments on taxes.

ATHENS COUNTY, OHIO

Nonmajor Debt Service Funds

Jail Bond Retirement

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

691 Landfill Loans Retirement

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

Beacon Bond Retirement

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

Building Renovations

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

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.

EMA Truck Bond Retirement

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

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.

Children Services Capital Projects

To account for funds from Children Services to be used for various capital projects.

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds

December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 5,726,569	\$ 35,879	\$ 2,028,740	\$ 7,791,188
Cash and Cash Equivalents in Segregated Accounts	29,704	-	-	29,704
Receivables:				
Property Taxes	772,340	-	-	772,340
Sales Tax	248,282	-	-	248,282
Loans	355,062	-	-	355,062
Interfund	17,516	-	-	17,516
Intergovernmental	425,924	-	-	425,924
Materials and Supplies Inventory	9,932	-	-	9,932
Prepaid Items	84,761	-	-	84,761
Total Assets	\$ 7,670,090	\$ 35,879	\$ 2,028,740	\$ 9,734,709
Liabilities:				
Accounts Payable	\$ 28,756	\$ -	\$ -	\$ 28,756
Contracts Payable	60,274	-	-	60,274
Accrued Wages and Benefits	106,620	-	-	106,620
Matured Compensated Absences Payable	917	-	-	917
Interfund Payable	250,890	-	-	250,890
Intergovernmental Payable	77,343	-	-	77,343
Matured Bonds Payable	-	17,000	-	17,000
Matured Interest Payable	-	10,561	-	10,561
Total Liabilities	\$ 524,800	\$ 27,561	\$ -	\$ 552,361
Deferred Inflows of Resources:	1,080,121	-	-	1,080,121
Fund Balances:				
Nonspendable	381,406	-	-	381,406
Restricted	5,704,795	8,318	-	5,713,113
Committed	15,417	-	28,106	43,523
Assigned	-	-	2,000,634	2,000,634
Unassigned	(36,449)	-	-	(36,449)
Total Fund Balances (Deficits)	6,065,169	8,318	2,028,740	8,102,227
Total Liabilities and Fund Balances	\$ 7,670,090	\$ 35,879	\$ 2,028,740	\$ 9,734,709

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds

For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Property Taxes	\$ 827,364	\$ -	\$ -	\$ 827,364
Sales Tax	1,497,493	-	-	1,497,493
Intergovernmental	3,776,630	-	356,494	4,133,124
Charges for Services	1,478,953	-	-	1,478,953
Licenses and Permits	163,047	-	-	163,047
Fines and Forfeitures	71,189	-	-	71,189
Interest	6,071	2	-	6,073
Other Revenues	507,613	7,279	-	514,892
Total Revenue	8,328,360	7,281	356,494	8,692,135
Expenditures:				
Current:				
General Government:				
Legislative and Executive	1,005,298	-	-	1,005,298
Judicial	251,370	-	-	251,370
Public Safety	1,910,022	-	-	1,910,022
Public Works	834,268	-	-	834,268
Health	409,307	-	-	409,307
Human Services	3,347,352	-	-	3,347,352
Conservation and Recreation	415,107	-	-	415,107
Economic Development and Assistance	121,772	-	-	121,772
Capital Outlay	-	-	658,446	658,446
Debt Service:				
Principal Retirement	11,870	141,366	-	153,236
Interest and Fiscal Charges	-	43,447	-	43,447
Total Expenditures	8,306,366	184,813	658,446	9,149,625
Excess of Revenues Over (Under) Expenditures	21,994	(177,532)	(301,952)	(457,490)
Other Financing Sources (Uses):				
Proceeds from Capital Leases	11,870	-	-	11,870
Transfers - In	384,245	177,801	400,000	962,046
Total Other Sources (Uses)	396,115	177,801	400,000	973,916
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	418,109	269	98,048	516,426
Fund Balances (Deficit) at Beginning of Year	5,647,060	8,049	1,930,692	7,585,801
Fund Balances (Deficits) at End of Year	\$ 6,065,169	\$ 8,318	\$ 2,028,740	\$ 8,102,227

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2013

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement	CD Revolving Loan	HSTS Grant	Litter Control	Health Ohio Grant	State License Spay and Neuter	ODNR Scrap Tire Grant	ACENET Revolving Loan	Emergency Home Repair Loan
Assets:													
Cash and Cash Equivalents	\$ 24,078	\$ 108	\$ 87,430	\$ 8,636	\$ 1	\$ 264,734	\$ -	\$ 1,697	\$ 16,850	\$ 318	\$ 12,000	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables:													
Property Taxes	-	-	632,153	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	343,693	-	-	-	-	-	8,886	2,483
Interfund	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	10	-	40,259	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	392	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 24,480	\$ 108	\$ 759,842	\$ 8,636	\$ 1	\$ 608,427	\$ -	\$ 1,697	\$ 16,850	\$ 318	\$ 12,000	\$ 8,886	\$ 2,483
Liabilities:													
Accounts Payable	\$ 2,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-	1,956	-	-	-	-	-	-	-
Accrued Wages and Benefits	6,774	-	-	-	-	-	-	-	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Payable	14,961	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	3,321	-	-	-	-	-	-	-	-	-	12,000	-	-
Total Liabilities	27,418	-	-	-	-	1,956	-	-	-	-	12,000	-	-
Deferred Inflows of Resources:													
	-	-	672,412	-	-	-	-	-	-	-	-	-	-
Fund Balances:													
Nonspendable	392	-	-	-	-	286,713	-	-	-	-	-	-	-
Restricted	-	108	87,430	-	-	319,758	-	1,697	16,850	318	-	8,886	2,483
Committed	-	-	-	8,636	1	-	-	-	-	-	-	-	-
Unassigned	(3,330)	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	(2,938)	108	87,430	8,636	1	606,471	-	1,697	16,850	318	-	8,886	2,483
Total Liabilities, Deferred Inflows and Fund Balances	\$ 24,480	\$ 108	\$ 759,842	\$ 8,636	\$ 1	\$ 608,427	\$ -	\$ 1,697	\$ 16,850	\$ 318	\$ 12,000	\$ 8,886	\$ 2,483

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement	CD Revolving Loan	HSTS Grant	Litter Control	Health Ohio Grant	State License Spay and Neuter	ODNR Scrap Tire Grant	ACENET Revolving Loan	Emergency Home Repair Loan
Revenues:													
Property Taxes	\$ -	\$ -	\$ 677,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	81,854	-	-	-	36,593	-	-	3,000	-	-	-
Charges for Services	28,878	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	156,723	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	12,851	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	5,845	-	-	-	-	-	-	-	-
Other Revenues	18,690	-	-	1,445	47,604	101,286	-	-	-	-	-	-	-
Total Revenue	217,142	-	759,484	1,445	47,604	107,131	36,593	-	-	3,000	-	-	-
Expenditures:													
Current:													
General Government:													
Legislative and Executive	-	-	-	-	49,173	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	227,635	-	750,115	-	-	-	36,593	-	-	8,611	12,000	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	121,772	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:													
Principal Retirement	-	-	-	-	11,870	-	-	-	-	-	-	-	-
Total Expenditures	227,635	-	750,115	-	61,043	121,772	36,593	-	-	8,611	12,000	-	-
Excess of Revenues Over (Under) Expenditures	(10,493)	-	9,369	1,445	(13,439)	(14,641)	-	-	-	(5,611)	(12,000)	-	-
Other Financing Sources (Uses):													
Proceeds from Capital Leases	-	-	-	-	11,870	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	11,870	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(10,493)	-	9,369	1,445	(1,569)	(14,641)	-	-	-	(5,611)	(12,000)	-	-
Fund Balances (Deficits) at Beginning of Year	7,555	108	78,061	7,191	1,570	621,112	-	1,697	16,850	5,929	12,000	8,886	2,483
Fund Balances (Deficits) at End of Year	\$ (2,938)	\$ 108	\$ 87,430	\$ 8,636	\$ 1	\$ 606,471	\$ -	\$ 1,697	\$ 16,850	\$ 318	\$ -	\$ 8,886	\$ 2,483

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2013

	Real Estate Assessment	GIS	Help America Vote Act Grant	DRETAC Prosecutor	DRETAC Prosecutor	Diversions Prosecuting Attorney	Intensive Diversion	OCS Prosecutor	ARRA VAWA Grant	JAG Grant	JAG ILL Grant 2011	Victims Assistance	DRETAC Treasurer	Treasurer's Prepayment Interest
Assets:														
Cash and Cash Equivalents	\$ 727,950	\$ 10,195	\$ 2,250	\$ 82,133	\$ 153,132	\$ 21,503	\$ 15	\$ 1,878	\$ 23	\$ 11	\$ 37,271	\$ 76,957	\$ 248	
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables:														
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	8,005	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	1,680	-	-	-	-	-	-	-	16,825	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	9,932	-	-
Prepaid Items	4,470	3,759	-	147	194	147	-	-	-	-	-	4	-	-
Total Assets	\$ 732,420	\$ 13,954	\$ 3,930	\$ 82,280	\$ 161,331	\$ 21,650	\$ 15	\$ 1,878	\$ 23	\$ 11	\$ 54,096	\$ 86,893	\$ 248	
Liabilities:														
Accounts Payable	-	-	-	\$ 1,434	\$ 587	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,379	\$ -
Contracts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Wages and Benefits	10,637	2,277	-	1,732	3,620	-	-	-	-	-	-	-	2,216	-
Matured Compensated Absences Payable	-	-	-	917	-	-	-	-	-	-	-	-	-	-
Interfund Payable	7	-	-	-	-	11,871	-	-	-	-	24,228	-	1,123	-
Intergovernmental Payable	5,471	1,138	-	906	1,852	4,650	-	-	-	-	-	-	1,081	-
Total Liabilities	16,115	3,415	-	4,989	6,059	16,521	-	-	-	-	24,228	6,799	-	-
Deferred Inflows of Resources:														
Fund Balances:														
Nonspendable	4,470	3,759	-	147	194	147	-	-	-	-	-	-	9,936	-
Restricted	711,835	-	3,930	77,144	155,078	4,982	15	1,878	23	11	29,868	70,158	248	
Committed	-	6,780	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	716,305	10,539	3,930	77,291	155,272	5,129	15	1,878	23	11	29,868	80,094	248	
Total Liabilities, Deferred Inflows and Fund Balances	\$ 732,420	\$ 13,954	\$ 3,930	\$ 82,280	\$ 161,331	\$ 21,650	\$ 15	\$ 1,878	\$ 23	\$ 11	\$ 54,096	\$ 86,893	\$ 248	

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Real Estate Assessment	GIS	Help America Vote Act Grant	DRETAC Prosecutor	Diversions Prosecuting Attorney	Intensive Diversion	OCIS Prosecutor	ARRA VAWA Grant	JAG Grant	JAG ILL Grant 2011	Victims Assistance	DRETAC Treasurer	Treasurer's Prepayment Interest
Revenues:													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	2,070	-	-	62,000	-	-	-	-	99,186	-	-
Charges for Services	774,840	88,312	-	75,391	73,084	-	-	-	-	-	-	75,391	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	226
Other Revenues	1,477	1,949	-	5,813	22,975	-	-	-	-	-	152	8,317	-
Total Revenue	776,317	90,261	2,070	81,204	96,059	62,000	-	-	-	-	99,338	83,708	226
Expenditures:													
Current:													
General Government:													
Legislative and Executive	811,621	-	2,665	62,310	-	-	-	-	-	-	-	79,229	300
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	58,499	59,841	-	-	-	-	-	-	-
Public Works	-	83,003	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	5,281	142,947	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	811,621	83,003	2,665	62,310	58,499	59,841	-	-	-	5,281	142,947	79,229	300
Excess of Revenues Over (Under) Expenditures	(35,304)	7,258	(595)	18,894	37,560	2,159	-	-	-	(5,281)	(43,609)	4,479	(74)
Other Financing Sources (Uses):													
Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	-	-	30,100	-	-
Total Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	30,100	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(35,304)	7,258	(595)	18,894	37,560	2,159	-	-	-	(5,281)	(13,509)	4,479	(74)
Fund Balances (Deficits) at Beginning of Year	751,609	3,281	4,525	58,397	117,712	2,970	15	1,878	23	5,292	43,377	75,615	322
Fund Balances (Deficits) at End of Year	\$ 716,305	\$ 10,539	\$ 3,930	\$ 77,291	\$ 155,272	\$ 5,129	\$ 15	\$ 1,878	\$ 23	\$ 11	\$ 29,868	\$ 80,094	\$ 248

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2013

	Mandatory Drug Fine	BCI Fingerprint	Carrying Concealed Weapons	Sheriff's Grant Projects	D.U.I. Enforcement & Education	Project Lifesaver	Canine Donations	DUI Grant	Clean Kids Grant	DARE Grant	Drug Prevention Grant	OCJS DVDA Sheriff	Drug Law Enforcement
Assets:													
Cash and Cash Equivalents	\$ 918	\$ 10,972	\$ 17,530	\$ 19,791	\$ 1,655	\$ 177	\$ 774	\$ 215	\$ 17	\$ 5,905	\$ 164	\$ 3	\$ 303
Cash and Cash Equivalents in Segregated Accounts	26,573	-	-	-	-	-	-	-	-	-	-	-	-
Receivables:													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	9,511	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	4,938	33	-	-	-	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 27,491	\$ 10,972	\$ 17,530	\$ 34,240	\$ 1,688	\$ 177	\$ 774	\$ 215	\$ 17	\$ 5,905	\$ 164	\$ 3	\$ 303
Liabilities:													
Accounts Payable	\$ -	\$ -	\$ -	\$ 527	\$ -	\$ -	\$ 2,433	\$ -	\$ -	\$ -	\$ -	\$ 205	\$ -
Contracts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Wages and Benefits	-	-	1,080	548	-	-	-	-	-	298	-	-	319
Matured Compensated Absences Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	-	1,988	1,839	2,035	-	-	-	-	-	-	-	-	-
Total Liabilities	-	1,988	2,919	3,110	-	-	2,433	-	-	298	-	524	-
Deferred Inflows of Resources:													
Fund Balances:													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	27,491	8,984	14,611	31,130	1,688	177	-	215	17	5,607	164	-	303
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(1,659)	-	-	-	-	(521)	-
Total Fund Balances (Deficits)	27,491	8,984	14,611	31,130	1,688	177	(1,659)	215	17	5,607	164	(521)	303
Total Liabilities, Deferred Inflows and Fund Balances	\$ 27,491	\$ 10,972	\$ 17,530	\$ 34,240	\$ 1,688	\$ 177	\$ 774	\$ 215	\$ 17	\$ 5,905	\$ 164	\$ 3	\$ 303

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Mandatory Drug Fine	BCI Fingerprint	Carrying Concealed Weapons	Sheriff's Grant Projects	D.U.I. Enforcement & Education	Project Lifesaver	Canine Donations	DUI Grant	Clean Kids Grant	DARE Grant	Drug Prevention Grant	OCJS DVDA Sheriff	Drug Law Enforcement
Revenues:													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	93,607	-	-	-	-	-	10,914	-	19,966	5,103
Charges for Services	-	22,517	50,549	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	83	-	-	-	-	-	-	-	-
Fines and Forfeitures	33,614	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	8,046	-	-	-	-	5,125	1,701
Other Revenues	-	-	57	-	-	-	8,046	-	-	1,600	-	5,125	1,701
Total Revenue	33,614	22,517	50,606	93,607	83	-	8,046	-	-	12,514	-	25,091	6,804
Expenditures:													
Current:													
General Government:													
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	9,086	17,297	41,342	77,955	-	98	9,783	-	-	11,822	-	31,593	6,501
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	9,086	17,297	41,342	77,955	-	98	9,783	-	-	11,822	-	31,593	6,501
Excess of Revenues Over (Under) Expenditures	24,528	5,220	9,264	15,652	83	(98)	(1,737)	-	-	692	-	(6,502)	303
Other Financing Sources (Uses):													
Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	-	4,850	-	7,031	-
Total Other Sources (Uses)	-	-	-	-	-	-	-	-	-	4,850	-	7,031	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	24,528	5,220	9,264	15,652	83	(98)	(1,737)	-	-	5,542	-	529	303
Fund Balances (Deficits) at Beginning of Year	2,963	3,764	5,347	15,478	1,605	275	78	215	17	65	164	(1,050)	-
Fund Balances (Deficits) at End of Year	\$ 27,491	\$ 8,984	\$ 14,611	\$ 31,130	\$ 1,688	\$ 177	\$ (1,659)	\$ 215	\$ 17	\$ 5,607	\$ 164	\$ (521)	\$ 303

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2013

	Common											
	Common Pleas Computer Legal Research	Special Projects Common Pleas	Common Pleas Monitoring Service	Special Projects Mediation	Psychological Evaluation Grant	PSI Grant Common Pleas Court	Indigent Guardianship	Marriage License	Probate/ Juvenile Computer- ization	Probate/ Juvenile Computer Legal Research	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention
Assets:												
Cash and Cash Equivalents	\$ 4,233	\$ 18,096	\$ 5,393	\$ 20,268	\$ -	\$ 3,170	\$ 15,588	\$ 5,693	\$ 17,221	\$ 7,630	\$ 39,912	\$ 19,829
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	325	544	870	261	325	20
Receivables:												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 4,233	\$ 18,096	\$ 5,393	\$ 20,268	\$ -	\$ 3,170	\$ 15,913	\$ 6,237	\$ 18,091	\$ 7,891	\$ 40,237	\$ 19,849
Liabilities:												
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-
Contracts Payable	-	-	-	-	-	961	-	-	-	-	-	-
Accrued Wages and Benefits	-	606	-	-	-	234	-	6,237	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	-	233	-	-	-	129	-	-	-	-	-	-
Total Liabilities	-	839	-	-	-	1,324	-	6,237	-	-	-	-
Deferred Inflows of Resources:												
	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances:												
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	4,233	17,257	5,393	20,268	-	1,846	15,913	-	18,091	7,891	40,237	19,849
Committed	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	4,233	17,257	5,393	20,268	-	1,846	15,913	-	18,091	7,891	40,237	19,849
Total Liabilities, Deferred Inflows and Fund Balances	\$ 4,233	\$ 18,096	\$ 5,393	\$ 20,268	\$ -	\$ 3,170	\$ 15,913	\$ 6,237	\$ 18,091	\$ 7,891	\$ 40,237	\$ 19,849

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Common Pleas	Special Projects Common Pleas	Common Pleas Monitoring Service	Special Projects Mediation	Psychological Evaluation Grant	PSI Grant Common Pleas Court	Indigent Guardianship	Marriage License	Probate/ Juvenile Computer- ization	Probate/ Juvenile Computer Legal Research	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention
Revenues:												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	38,000	-	-	-	-	-	-
Charges for Services	4,539	11,707	5,920	-	-	-	4,655	6,388	4,679	6,641	-	50
Licenses and Permits	-	-	-	-	-	-	-	6,324	-	-	-	-
Fines and Forfeitures	-	-	-	6,369	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	10,015	-	-	-	-	-	-
Total Revenue	4,539	11,707	5,920	6,369	-	48,015	4,655	12,712	12,113	4,679	6,641	50
Expenditures:												
Current:												
General Government:												
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	5,083	15,089	1,987	1,560	1,350	45,225	-	-	7,315	3,909	-	-
Public Safety	-	-	-	-	-	-	8,830	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	12,712	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:												
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	5,083	15,089	1,987	1,560	1,350	45,225	8,830	12,712	7,315	3,909	-	-
Excess of Revenues Over (Under) Expenditures	(544)	(3,382)	3,933	4,809	(1,350)	2,790	(4,175)	-	4,798	770	6,641	50
Other Financing Sources (Uses):												
Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(544)	(3,382)	3,933	4,809	(1,350)	2,790	(4,175)	-	4,798	770	6,641	50
Fund Balances (Deficits) at Beginning of Year	4,777	20,639	1,460	15,459	1,350	(944)	20,088	-	13,293	7,121	33,596	19,799
Fund Balances (Deficits) at End of Year	\$ 4,233	\$ 17,257	\$ 5,393	\$ 20,268	\$ -	\$ 1,846	\$ 15,913	\$ -	\$ 18,091	\$ 7,891	\$ 40,237	\$ 19,849

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2013

	Indigent Drivers Alcohol Treatment	Probate Court Mental Illness	Juvenile Court Projects	Youth Services	Common Pleas Computerization	Law Library	HMG Project Launch	Wendy's Wonderful Kids	CDBG	FEMA Grant	The Plains High School Bike Path Connector	Emergency Management Agency	FEMA Reimbursement Grant
Assets:													
Cash and Cash Equivalents	\$ 3,501	\$ 50,697	\$ 151,236	\$ 120,869	\$ 14,897	\$ 21,590	\$ 2,983	\$ 6,152	\$ 72,341	\$ 489,484	\$ -	\$ 8,499	\$ 4,729
Cash and Cash Equivalents in Segregated Accounts	17	-	769	-	-	-	-	-	-	-	-	-	-
Receivables:													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	3,571	-	15,211	-	3,650	-	-	62,650	-	-	9,575	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	5,277	-	8,657	208	-	-	-	-	-	-	-
Total Assets	\$ 3,518	\$ 54,268	\$ 157,282	\$ 136,080	\$ 23,554	\$ 25,448	\$ 2,983	\$ 6,152	\$ 134,991	\$ 489,484	\$ -	\$ 18,074	\$ 4,729
Liabilities:													
Accounts Payable	-	-	-	792	548	2,364	120	1,046	-	-	-	135	-
Contracts Payable	-	-	-	-	8,391	-	-	-	17,070	-	-	-	-
Accrued Wages and Benefits	-	335	-	4,018	-	1,379	1,442	1,719	-	-	-	2,177	-
Matured Compensated Absences Payable	-	-	-	-	-	-	7,000	-	-	-	24,596	-	-
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	-	140	-	4,686	-	744	764	836	-	-	-	1,087	-
Total Liabilities	-	475	-	9,496	8,939	4,487	9,326	3,601	17,070	-	24,596	3,399	-
Deferred Inflows of Resources:													
Fund Balances:													
Nonspendable	-	-	5,277	-	8,657	208	-	-	-	-	-	-	-
Restricted	3,518	53,793	152,005	126,584	5,958	20,753	-	2,551	117,921	489,484	-	14,675	4,729
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(6,343)	-	-	-	(24,596)	-	-
Total Fund Balances (Deficits)	3,518	53,793	157,282	126,584	14,615	20,961	(6,343)	2,551	117,921	489,484	(24,596)	14,675	4,729
Total Liabilities, Deferred Inflows and Fund Balances	\$ 3,518	\$ 54,268	\$ 157,282	\$ 136,080	\$ 23,554	\$ 25,448	\$ 2,983	\$ 6,152	\$ 134,991	\$ 489,484	\$ -	\$ 18,074	\$ 4,729

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Indigent Drivers Alcohol Treatment	Probate Court Mental Illness	Juvenile Court Projects	Youth Services	Common Pleas Computerization	Law Library	HMG Project Launch	Wendy's Wonderful Kids	CDBG	FEMA Grant	The Plains High School Bike Path Connector	Emergency Management Agency	FEMA Reimbursement Grant
Revenues:													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	206	25,267	13,255	173,401	-	-	39,267	65,000	651,673	-	415,107	54,104	-
Charges for Services	-	-	-	-	29,548	48,013	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	18,272	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	10	1,015	-	792	175	-	110,000	-	-	10,619	-
Total Revenue	206	25,267	13,265	174,416	29,548	67,077	39,442	65,000	761,673	-	415,107	64,723	-
Expenditures:													
Current:													
General Government:													
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	28,547	-	-	56,412	84,893	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	86,696	-
Public Works	-	-	-	-	-	-	-	-	748,624	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	2,958	200,059	-	-	40,201	82,994	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	415,107	-	-
Debt Service:													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	28,547	2,958	200,059	56,412	84,893	40,201	82,994	748,624	-	415,107	86,696	-
Excess of Revenues Over (Under) Expenditures	206	(3,280)	10,307	(25,643)	(26,864)	(17,816)	(759)	(17,994)	13,049	-	-	(21,973)	-
Other Financing Sources (Uses):													
Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	9,200	-	-	-	-	-	35,564	-
Total Other Sources (Uses)	-	-	-	-	-	9,200	-	-	-	-	-	35,564	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	206	(3,280)	10,307	(25,643)	(26,864)	(8,616)	(759)	(17,994)	13,049	-	-	13,591	-
Fund Balances (Deficits) at Beginning of Year	3,312	57,073	146,975	152,227	41,479	29,577	(5,584)	20,545	104,872	489,484	(24,596)	1,084	4,729
Fund Balances (Deficits) at End of Year	\$ 3,518	\$ 53,793	\$ 157,282	\$ 126,584	\$ 14,615	\$ 20,961	\$ (6,343)	\$ 2,551	\$ 117,921	\$ 489,484	\$ (24,596)	\$ 14,675	\$ 4,729

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2013

	SHSP Grant	EMA DOJ Grant	EMA FEMA Grant	USAR Rope Rescue Grant	EMA Pre-disaster Mitigation Grant	EMA CERT Grant	Local Emergency Planning	Child Support Enforcement	W/A Grant	OCJS Coordinators	911 Emergency	LBRG Grant	911 Government Assistance
Assets:													
Cash and Cash Equivalents	\$ -	\$ 7,863	\$ 1,142	\$ -	\$ 6,500	\$ 650	\$ 17,926	\$ 225,129	\$ 127,910	\$ -	\$ 822,494	\$ 109,957	\$ 656,341
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables:													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	248,282	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	259,350	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	1,047	-	-	7,845	-	52,614
Total Assets	\$ -	\$ 7,863	\$ 1,142	\$ -	\$ 6,500	\$ 650	\$ 17,926	\$ 485,526	\$ 127,910	\$ -	\$ 1,078,621	\$ 109,957	\$ 708,955
Liabilities:													
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,157	\$ -	\$ 3,019	\$ -	\$ -
Contracts Payable	-	-	-	-	-	-	-	-	-	-	21,539	-	-
Accrued Wages and Benefits	-	-	-	-	-	-	-	26,350	-	-	38,859	-	-
Matured Compensated Absences Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-	-	145,149	21,947	-	-	-	-
Intergovernmental Payable	-	-	-	-	-	-	-	13,515	-	-	18,928	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,926	\$ 185,014	\$ 32,104	\$ -	\$ 82,345	\$ -	\$ -
Deferred Inflows of Resources:													
Fund Balances:													
Nonspendable	-	-	-	-	-	-	-	1,047	-	-	7,845	-	52,614
Restricted	-	7,863	1,142	-	6,500	650	17,926	40,115	95,806	-	988,431	109,957	656,341
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	\$ -	\$ 7,863	\$ 1,142	\$ -	\$ 6,500	\$ 650	\$ 17,926	\$ 41,162	\$ 95,806	\$ -	\$ 996,276	\$ 109,957	\$ 708,955
Total Liabilities, Deferred Inflows and Fund Balances	\$ -	\$ 7,863	\$ 1,142	\$ -	\$ 6,500	\$ 650	\$ 17,926	\$ 485,526	\$ 127,910	\$ -	\$ 1,078,621	\$ 109,957	\$ 708,955

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	SHSP Grant	EMA DOJ Grant	EMA FEMA Grant	USAR Rope Rescue Grant	EMA Pre-disaster Mitigation Grant	EMA CERT Grant	Local Emergency Planning	Child Support Enforcement	W/A Grant	Athens County Reentry Coordinators OClS	911 Emergency	LBRBS Grant	911 Government Assistance
Revenues:													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	1,497,493	-	-
Intergovernmental	10,696	-	-	22,500	-	-	14,120	1,305,928	410,405	-	-	-	106,792
Charges for Services	-	-	-	-	-	-	-	155,738	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	77,000	-	59,713	-	-
Other Revenues	-	-	-	-	-	-	12,000	-	-	-	-	-	-
Total Revenue	10,696	-	-	22,500	-	-	26,120	1,461,666	487,405	-	1,557,206	-	106,792
Expenditures:													
Current:													
General Government:													
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	10,696	-	-	22,500	-	-	27,654	-	-	-	1,406,291	-	23,538
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	10,730	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	1,682,840	429,227	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	10,696	-	-	22,500	-	-	27,654	1,682,840	429,227	10,730	1,406,291	-	23,538
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-	-	(1,534)	(221,174)	58,178	(10,730)	150,915	-	83,254
Other Financing Sources (Uses):													
Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	297,500	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-	-	-	297,500	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	-	-	-	(1,534)	76,326	58,178	(10,730)	150,915	-	83,254
Fund Balances (Deficits) at Beginning of Year	-	7,863	1,142	-	6,500	650	19,460	(35,164)	37,628	10,730	845,361	109,957	625,701
Fund Balances (Deficits) at End of Year	\$ -	\$ 7,863	\$ 1,142	\$ -	\$ 6,500	\$ 650	\$ 17,926	\$ 41,162	\$ 95,806	\$ -	\$ 996,276	\$ 109,957	\$ 708,955

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2013

	TASC				
	Athens County Municipal Drug Court	T.B. Hospital	Emergency Relief and Cleanup	Totals	
Assets:					
Cash and Cash Equivalents	\$ 9,033	\$ 4,568	\$ 1,040,440	\$ 4,463	\$ 5,726,569
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	29,704
Receivables:					
Property Taxes	-	140,187	-	-	772,340
Sales Tax	-	-	-	-	248,282
Loans	-	-	-	-	355,062
Interfund	-	-	-	-	17,516
Intergovernmental	-	8,172	-	-	425,924
Materials and Supplies Inventory	-	-	-	-	9,932
Prepaid Items	-	-	-	-	84,761
Total Assets	\$ 9,033	\$ 4,568	\$ 1,188,799	\$ 4,463	\$ 7,670,090
Liabilities:					
Accounts Payable	-	-	648	-	28,756
Contracts Payable	-	-	4,120	-	60,274
Accrued Wages and Benefits	-	-	-	-	106,620
Matured Compensated Absences Payable	-	-	-	-	917
Interfund Payable	-	-	8	-	250,890
Intergovernmental Payable	-	-	-	-	77,343
Total Liabilities	-	-	4,776	-	524,800
Deferred Inflows of Resources:	-	-	148,359	-	1,080,121
Fund Balances:					
Nonspendable	-	-	-	-	381,406
Restricted	9,033	4,568	1,035,664	4,463	5,704,795
Committed	-	-	-	-	15,417
Unassigned	-	-	-	-	(36,449)
Total Fund Balances (Deficits)	9,033	4,568	1,035,664	4,463	6,065,169
Total Liabilities, Deferred Inflows and Fund Balances	\$ 9,033	\$ 4,568	\$ 1,188,799	\$ 4,463	\$ 7,670,090

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	TASC Athens County Municipal Drug Court	T.B. Hospital	Emergency Relief and Cleanup	Totals
Revenues:				
Property Taxes	\$ -	\$ 149,734	\$ -	\$ 827,364
Sales Tax	-	-	-	1,497,493
Intergovernmental	-	16,616	-	3,776,630
Charges for Services	-	-	-	1,478,953
Licenses and Permits	-	-	-	163,047
Fines and Forfeitures	-	-	-	71,189
Interest	-	-	-	6,071
Other Revenues	-	37	-	507,613
Total Revenue	-	166,387	-	8,328,360
Expenditures:				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	-	-	-	1,005,298
Judicial	-	-	-	251,370
Public Safety	-	-	-	1,910,022
Public Works	-	-	2,641	834,268
Health	-	111,756	-	409,307
Human Services	-	-	-	3,347,352
Economic Development and Assistance	-	-	-	121,772
Conservation and Recreation	-	-	-	415,107
<i>Debt Service:</i>				
Principal Retirement	-	-	-	11,870
Total Expenditures	-	111,756	2,641	8,306,366
Excess of Revenues Over (Under) Expenditures	-	54,631	(2,641)	21,994
Other Financing Sources (Uses):				
Proceeds from Capital Leases	-	-	-	11,870
Transfers - In	-	-	-	384,245
Total Other Sources (Uses)	-	-	-	396,115
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	54,631	(2,641)	418,109
Fund Balances (Deficits) at Beginning of Year	9,033	4,568	981,033	7,104
Fund Balances (Deficits) at End of Year	\$ 9,033	\$ 4,568	\$ 1,035,664	\$ 4,463
				\$ 6,065,169

ATHENS COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Debt Service Funds**

December 31, 2013

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	EMA Truck Bond Retirement	Totals
Assets:								
Cash and Cash Equivalents	\$ 6,429	\$ -	\$ 6,203	\$ -	\$ 709	\$ 21,506	\$ 1,032	\$ 35,879
<i>Total Assets</i>	<u>\$ 6,429</u>	<u>\$ -</u>	<u>\$ 6,203</u>	<u>\$ -</u>	<u>\$ 709</u>	<u>\$ 21,506</u>	<u>\$ 1,032</u>	<u>\$ 35,879</u>
Liabilities:								
Matured Bonds Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ -	\$ 17,000
Matured Interest Payable	2,372	-	3,575	-	506	4,108	-	10,561
<i>Total Liabilities</i>	<u>2,372</u>	<u>-</u>	<u>3,575</u>	<u>-</u>	<u>506</u>	<u>21,108</u>	<u>-</u>	<u>27,561</u>
Fund Balances:								
Restricted	4,057	-	2,628	-	203	398	1,032	8,318
<i>Total Fund Balances (Deficits)</i>	<u>4,057</u>	<u>-</u>	<u>2,628</u>	<u>-</u>	<u>203</u>	<u>398</u>	<u>1,032</u>	<u>8,318</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 6,429</u>	<u>\$ -</u>	<u>\$ 6,203</u>	<u>\$ -</u>	<u>\$ 709</u>	<u>\$ 21,506</u>	<u>\$ 1,032</u>	<u>\$ 35,879</u>

ATHENS COUNTY, OHIO

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

For the Year Ended December 31, 2013

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	EMA Truck Bond Retirement	Totals
Revenues:								
Interest	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 2
Other	-	-	-	-	-	-	7,279	7,279
<i>Total Revenue</i>	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,279</u>	<u>7,281</u>
Expenditures:								
<i>Debt Service:</i>								
Principal Retirement	-	94,631	-	40,000	-	-	6,735	141,366
Interest and Fiscal Charges	-	14,098	-	29,072	-	-	277	43,447
<i>Total Expenditures</i>	<u>-</u>	<u>108,729</u>	<u>-</u>	<u>69,072</u>	<u>-</u>	<u>-</u>	<u>7,012</u>	<u>184,813</u>
Excess of Revenues Over (Under) Expenditures	-	(108,729)	2	(69,072)	-	-	267	(177,532)
Other Financing Sources (Uses):								
Transfers - In	-	108,729	-	69,072	-	-	-	177,801
<i>Total Other Sources (Uses)</i>	<u>-</u>	<u>108,729</u>	<u>-</u>	<u>69,072</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>177,801</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	2	-	-	-	267	269
Fund Balances (Deficits) at Beginning of Year	4,057	-	2,626	-	203	398	765	8,049
Fund Balances (Deficits) at End of Year	<u>\$ 4,057</u>	<u>\$ -</u>	<u>\$ 2,628</u>	<u>\$ -</u>	<u>\$ 203</u>	<u>\$ 398</u>	<u>\$ 1,032</u>	<u>\$ 8,318</u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2013

	County Home Improvement	Dog Shelter Construction	Issue I Projects	Beacon Capital Improvement	Capital Projects	Children Services Capital Projects	Totals
Assets:							
Cash and Cash Equivalents	\$ 809	\$ 492	\$ -	\$ 900,634	\$ 26,805	\$ 1,100,000	\$ 2,028,740
<i>Total Assets</i>	<u>\$ 809</u>	<u>\$ 492</u>	<u>\$ -</u>	<u>\$ 900,634</u>	<u>\$ 26,805</u>	<u>\$ 1,100,000</u>	<u>\$ 2,028,740</u>
Fund Balances:							
Committed	\$ 809	\$ 492	\$ -	\$ -	\$ 26,805	\$ -	\$ 28,106
Assigned	-	-	-	900,634	-	1,100,000	2,000,634
<i>Total Fund Balances (Deficits)</i>	<u>809</u>	<u>492</u>	<u>-</u>	<u>900,634</u>	<u>26,805</u>	<u>1,100,000</u>	<u>2,028,740</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 809</u>	<u>\$ 492</u>	<u>\$ -</u>	<u>\$ 900,634</u>	<u>\$ 26,805</u>	<u>\$ 1,100,000</u>	<u>\$ 2,028,740</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013

	County Home Improvement	Dog Shelter Construction	Issue I Projects	Beacon Capital Improvement	Capital Projects	Children Services Capital Projects	Totals
Revenues:							
Intergovernmental	\$ -	\$ -	\$ 356,494	\$ -	\$ -	\$ -	\$ 356,494
<i>Total Revenue</i>	<u>-</u>	<u>-</u>	<u>356,494</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>356,494</u>
Expenditures:							
Capital Outlay	-	-	356,494	301,952	-	-	658,446
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>356,494</u>	<u>301,952</u>	<u>-</u>	<u>-</u>	<u>658,446</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	(301,952)	-	-	(301,952)
Other Financing Sources (Uses):							
Transfers - In	-	-	-	-	-	400,000	400,000
<i>Total Other Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400,000</u>	<u>400,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	(301,952)	-	400,000	98,048
Fund Balance (Deficits) at Beginning of Year	809	492	-	1,202,586	26,805	700,000	1,930,692
Fund Balances (Deficits) at End of Year	<u>\$ 809</u>	<u>\$ 492</u>	<u>\$ -</u>	<u>\$ 900,634</u>	<u>\$ 26,805</u>	<u>\$ 1,100,000</u>	<u>\$ 2,028,740</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with	
	Original	Final		Final Budget	Positive (Negative)
Revenues:					
Property Taxes	\$ 1,851,438	\$ 1,851,438	\$ 1,952,395	\$	100,957
Sales Tax	5,400,000	5,400,000	5,921,964		521,964
Intergovernmental	1,791,764	1,791,764	1,992,768		201,004
Charges for Services	1,594,810	1,573,351	1,754,647		181,296
Licenses and Permits	2,800	2,800	3,430		630
Fines and Forfeitures	161,400	161,400	150,570	(10,830)	
Interest	192,200	192,200	114,059	(78,141)	
Other	494,200	500,769	565,693	64,924	
Total Revenue	11,488,612	11,473,722	12,455,526		981,804
Expenditures:					
General Government - Legislative and Executive					
Board of County Commissioners	305,301	287,136	286,984		152
Salary and Wages	10,300	10,202	10,202		-
Fringe Benefits	49,950	49,880	46,310		3,570
Contractual Services	12,000	12,662	11,212		1,450
Supplies and Materials	77,400	77,400	75,673		1,727
Other	454,951	437,280	430,381		6,899
Total Board of County Commissioners	454,951	437,280	430,381		6,899
County Auditor					
Salary and Wages	267,573	256,365	256,365		-
Supplies and Materials	5,000	5,769	5,769		-
Other	20,000	25,050	24,238		812
Total County Auditor	292,573	287,184	286,372		812
Treasurer					
Salary and Wages	129,931	125,225	125,087		138
Contractual Services	250	250	250		-
Supplies and Materials	1,100	1,100	1,040		60
Other	14,625	15,263	14,945		318
Total Treasurer	145,906	141,838	141,322		516
Prosecuting Attorney					
Salary and Wages	796,168	752,511	752,494		17
Fringe Benefits	-	1,917	1,917		-
Supplies and Materials	4,500	6,750	6,452		298
Other	69,379	68,931	68,641		290
Total Prosecuting Attorney	870,047	830,109	829,504		605
Board of Revision					
Supplies and Materials	500	500	-		500
Total Board of Revision	500	500	-		500

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with	
	Original	Final		Final Budget	Positive (Negative)
Expenditures: (continued)					
General Government - Legislative and Executive (continued)					
Bureau of Inspection	73,500	96,000	81,917		14,083
Examination					
Total Bureau of Inspection	73,500	96,000	81,917		14,083
Settlement Fees	55,000	40,093	39,359		734
Other Expenses					
Total Settlement Fees	55,000	40,093	39,359		734
County Planning Commission					
Other Expenses	4,442	4,443	4,443		-
Total County Planning Commission	4,442	4,443	4,443		-
Data Processing					
Salary and Wages	49,130	36,071	36,071		-
Contractual Services	50,000	49,578	49,578		-
Supplies and Materials	9,000	10,772	10,670		102
Capital Outlay and Equipment	3,500	3,968	3,968		-
Other Expenses	1,500	1,500	595		905
Total Data Processing	113,130	101,889	100,882		1,007
Board of Elections					
Salary and Wages	363,924	321,067	318,442		2,625
Contractual Services	110,500	105,378	105,378		-
Supplies and Materials	12,000	22,822	20,597		2,225
Capital Outlay and Equipment	10,000	48,029	47,795		234
Other	43,000	26,240	26,240		-
Total Board of Elections	539,424	523,536	518,452		5,084
Recorder					
General Office	126,859	122,002	122,002		-
Salary and Wages	68,000	81,840	81,840		-
Contractual Services	1,500	2,650	2,575		75
Supplies and Materials	4,058	3,028	2,948		80
Other					
Total General Office	200,417	209,520	209,365		155
Microfilm					
Salary and Wages	43,023	40,295	40,295		-
Contractual Services	3,500	4,140	2,627		1,513
Supplies and Materials	1,000	500	-		500
Total Microfilm	47,523	44,935	42,922		2,013
Total Recorder	247,940	254,455	252,287		2,168

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2013

	Budgeted		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
Records Center	-	600	540	60
Contractual Services	-	17,430	17,424	6
Supplies and Materials	-	13,280	13,280	-
Capital Outlay and Equipment	-	160	-	160
Other	-	-	-	-
Total Records Center	-	31,470	31,244	226
County Commissioners - Other				
Contractual Services	135,000	135,000	126,412	8,588
Capital Outlay and Equipment	35,000	31,604	31,604	-
Total County Commissioners - Other	170,000	166,604	158,016	8,588
Buildings and Grounds				
Salary and Wages	166,860	162,487	162,487	-
Contractual Services	282,500	232,255	207,636	24,619
Supplies and Materials	51,000	51,000	44,978	6,022
Capital Outlay and Equipment	35,000	35,000	32,653	2,347
Other	13,600	13,600	10,519	3,081
Total Buildings and Grounds	548,960	494,342	458,273	36,069
Fringe-Insurances				
Fringe Benefits	1,891,610	1,803,556	1,705,566	97,990
Other	6,725	6,725	6,669	56
Total Fringe-Insurances	1,898,335	1,810,281	1,712,235	98,046
Unanticipated Emergencies				
Contractual Services	291,000	279,500	256,059	23,441
Other	113,635	-	-	-
Total Unanticipated Emergencies	404,635	279,500	256,059	23,441
Total General Government - Legislative and Executive	5,819,343	5,499,524	5,300,746	198,778
General Government - Judicial				
Court of Appeals				
Contractual Services	425	425	425	-
Supplies and Materials	835	835	835	-
Capital Outlay and Equipment	7,410	8,912	8,911	1
Other	125	-	-	-
Total Court of Appeals	8,795	10,172	10,171	1
Common Pleas Court				
Salary and Wages	349,046	337,576	321,297	16,279
Contractual Services	97,000	96,936	88,180	8,756
Supplies and Materials	7,500	7,000	6,616	384
Other	7,500	7,000	6,978	22
Total Common Pleas Court	461,046	448,512	423,071	25,441

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2013

	Budgeted		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Judicial (continued)				
Juvenile Court				
Salary and Wages	364,000	340,000	324,675	15,325
Contractual Services	3,900	3,900	2,679	1,221
Supplies and Materials	7,000	7,000	5,466	1,534
Other	51,000	36,000	32,906	3,094
Total Juvenile Court	425,900	386,900	365,726	21,174
Probate Court				
Salary and Wages	90,656	88,656	83,399	5,257
Contractual Services	2,100	40,548	39,934	614
Supplies and Materials	3,200	3,200	1,731	1,469
Other	48,500	5,500	4,275	1,225
Total Probate Court	144,456	137,904	129,339	8,565
Clerk of Courts				
Salary and Wages	170,875	157,638	156,359	1,279
Supplies and Materials	-	500	-	500
Total Clerk of Courts	170,875	158,138	156,359	1,779
Municipal Court				
Salary and Wages	93,656	93,785	90,424	3,361
Contractual Services	57,203	58,203	57,082	1,121
Total Municipal Court	150,859	151,988	147,506	4,482
County Commissioners - Other				
Contractual Services	574,308	585,404	575,919	9,485
Total County Commissioners - Other	574,308	585,404	575,919	9,485
Total General Government - Judicial	1,936,239	1,879,018	1,808,091	70,927
Public Safety				
Board of County Commissioners				
Contractual Services	2,500	2,500	390	2,110
Total Board of County Commissioners	2,500	2,500	390	2,110
Coroner				
Salary and Wages	58,519	58,519	58,219	300
Contractual Services	60,000	60,000	54,177	5,823
Supplies and Materials	2,250	2,250	196	2,054
Other	11,000	11,000	1,104	9,896
Total Coroner	131,769	131,769	113,696	18,073

continued

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

General Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Public Safety (continued)				
Sheriff				
Salary and Wages	1,432,314	1,415,485	1,413,948	1,537
Contractual Services	97,500	85,160	85,128	32
Supplies and Materials	152,000	151,629	151,629	-
Capital Outlay and Equipment	30,000	40,354	40,354	-
Other	47,332	43,688	38,838	4,850
Total Sheriff	1,759,146	1,736,316	1,729,897	6,419
County Commissioners - Other				
Contractual Services	1,560,000	1,591,861	1,591,861	-
Capital Outlay and Equipment	131,000	134,672	134,672	-
Total County Commissioners - Other	1,691,000	1,726,533	1,726,533	-
Law Enforcement PERS				
Fringe Benefits	250,489	244,883	242,283	2,600
Total Law Enforcement PERS	250,489	244,883	242,283	2,600
Total Public Safety	3,834,904	3,842,001	3,812,799	29,202
Health				
Commissioner Health	-	4,464	4,464	-
Other	-	4,464	4,464	-
Total Commissioner Health	-	4,464	4,464	-
Vital Statistics				
Other	-	1,000	844	156
Total Vital Statistics	-	1,000	844	156
Agriculture				
Other	238,037	229,490	229,490	-
Total Agriculture	238,037	229,490	229,490	-
Other Health				
Other	95,653	73,207	34,660	38,547
Total Other Health	95,653	73,207	34,660	38,547
County Commissioners - Other				
Contractual Services	75,000	84,350	83,943	407
Total County Commissioners - Other	75,000	84,350	83,943	407
Total Health	408,690	392,511	353,401	39,110

continued

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

General Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Human Services				
Soldier Relief	113,150	103,830	103,830	-
Salary and Wages	4,500	4,477	4,474	3
Supplies and Materials	2,000	-	-	-
Capital Outlay and Equipment	333,207	342,788	342,588	200
Other	452,857	451,095	450,892	203
Total Soldier Relief	33,000	33,000	31,076	1,924
Memorial Day Expense	33,000	33,000	31,076	1,924
Supplies and Materials	33,000	33,000	31,076	1,924
Total Memorial Day Expense	485,857	484,095	481,968	2,127
Total Human Services	5,700	5,525	5,257	268
Conservation & Recreation				
Board of County Commissioners	5,700	5,525	5,257	268
Other	5,700	5,525	5,257	268
Total Board of County Commissioners	12,490,733	12,102,674	11,762,262	340,412
Total Conservation & Recreation	(1,002,121)	(628,952)	693,264	1,322,216
Total Expenditures	24,596	51,565	14,969	(36,596)
Excess of Revenues Over (Under) Expenditures	(10,000)	(26,969)	(26,969)	-
Other Financing Sources (Uses):	(729,541)	(651,953)	(654,239)	(2,286)
Advances - In	(714,945)	(627,357)	(666,239)	(38,882)
Advances - Out				
Transfers - Out				
Total Other Financing Sources (Uses)	(1,717,066)	(1,256,309)	27,025	1,283,334
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,221,744	1,221,744	1,221,744	-
Fund Balances (Deficit) at Beginning of Year	34,565	34,565	34,565	-
Prior Year Encumbrances Appropriated	(460,757)	-	-	1,283,334
Fund Balances (Deficit) at End of Year				
	\$	\$	\$	\$
	(460,757)	-	1,283,334	1,283,334

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Major Special Revenue Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 8,262,500	\$ 8,201,439	\$ 7,299,519	\$ (901,920)
Other	-	-	21,059	21,059
Total Revenue	8,262,500	8,201,439	7,320,578	(880,861)
Expenditures:				
Current:				
Human Services	1,828,250	1,828,250	1,600,940	227,310
Administration	1,278,056	1,205,245	1,109,218	96,027
Salary and Wages	300,000	238,939	199,247	39,692
Fringe Benefits	100,000	110,000	69,663	40,337
Contractual Services	10,000	15,000	14,182	818
Supplies and Materials	898,185	1,280,582	962,550	318,032
Capital Outlay and Equipment	-	-	-	-
Other	4,414,491	4,678,016	3,955,800	722,216
Total Administration	1,224,000	1,224,000	1,131,598	92,402
Social Services	856,774	867,987	752,163	115,824
Salary and Wages	1,400,000	1,500,000	1,474,901	25,099
Fringe Benefits	10,000	-	-	10,000
Contractual Services	440,000	-	-	440,000
Supplies and Materials	3,930,774	3,591,987	3,358,662	233,325
Other	8,345,265	8,270,003	7,314,462	955,541
Total Social Services	(82,765)	(68,564)	6,116	74,680
Total Expenditures	125,000	125,000	92,193	211
Excess of Revenues Over (Under) Expenditures	-	-	211	211
Other Financing Sources (Uses):				
Sale of Capital Assets	125,000	125,000	92,193	(32,807)
Transfers - In	125,000	125,000	92,404	(32,596)
Total Other Financing Sources (Uses)	42,235	56,436	98,520	42,084
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	857,746	857,746	857,746	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 899,981	\$ 914,182	\$ 956,266	\$ 42,084

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Major Special Revenue Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 4,210,000	\$ 4,210,000	\$ 4,168,080	\$ (41,920)
Fines and Forfeitures	40,000	40,000	65,919	25,919
Interest	-	-	1,136	1,136
Other	13,000	13,000	106,604	93,604
Total Revenue	4,263,000	4,263,000	4,341,739	78,739
Expenditures:				
Current:				
Public Works	255,000	255,000	211,487	43,513
County Engineer	106,000	120,179	81,816	38,363
Salary and Wages	162,000	157,500	56,681	100,819
Fringe Benefits	10,000	10,000	7,587	2,413
Contractual Services	10,000	40,000	34,706	5,294
Supplies and Materials	111,000	162,500	88,234	74,266
Capital Outlay and Equipment	654,000	745,179	480,511	264,668
Other	1,100,000	1,100,000	963,828	136,172
Total County Engineer	749,718	695,821	609,321	86,500
Road	650,000	1,480,000	1,445,041	34,959
Salary and Wages	150,000	250,000	177,348	72,652
Fringe Benefits	500,000	700,000	668,097	31,903
Supplies and Materials	3,149,718	4,225,821	3,863,635	362,186
Contractual Services	500,000	450,000	208,890	241,110
Supplies and Materials	30,000	30,000	14,984	15,016
Capital Outlay and Equipment	1,000	1,000	-	1,000
Other	50,000	50,000	31,204	18,796
Total Bridge	581,000	531,000	255,078	275,922
Total Public Works	4,384,718	5,502,000	4,599,224	902,776
Total Expenditures	4,384,718	5,502,000	4,599,224	902,776
Excess of Revenues Over (Under) Expenditures	(121,718)	(1,239,000)	(257,485)	981,515
Fund Balances (Deficit) at Beginning of Year	1,239,487	1,239,487	1,239,487	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,117,769	\$ 487	\$ 982,002	\$ 981,515

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds
 For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,168,601	\$ 3,168,601	\$ 3,371,103	\$ 202,502
Intergovernmental	3,272,444	3,272,444	3,361,857	89,413
Charges for Services	19,447	19,447	77,689	58,242
Other	123,500	99,500	84,242	(15,258)
Total Revenue	6,583,992	6,559,992	6,894,891	334,899
Expenditures:				
Current:				
Human Services				
Salary and Wages	2,624,605	2,613,704	2,600,546	13,158
Fringe Benefits	1,152,234	1,167,086	1,104,384	62,702
Contractual Services	2,089,000	1,955,337	1,731,043	224,294
Supplies and Materials	57,500	57,311	38,787	18,524
Capital Outlay and Equipment	304,000	284,829	177,945	106,884
Other	1,161,548	1,286,646	1,107,709	178,937
Total Expenditures	7,388,887	7,364,913	6,760,414	604,499
Excess of Revenues Over (Under) Expenditures	(804,895)	(804,921)	134,477	939,398
Other Financing Sources (Uses):				
Advances - In	7,000	7,000	14,000	7,000
Transfers - Out	-	(400,000)	(400,000)	-
Total Other Financing Sources (Uses)	7,000	(393,000)	(386,000)	7,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(797,895)	(1,197,921)	(251,523)	946,398
Fund Balances (Deficit) at Beginning of Year	3,939,766	3,939,766	3,939,766	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 3,141,871	\$ 2,741,845	\$ 3,688,243	\$ 946,398

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds
 For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,993,015	\$ 3,993,015	\$ 4,245,206	\$ 252,191
Intergovernmental	3,095,603	3,095,603	4,037,897	942,294
Charges for Services	61,497	61,497	59,856	(1,641)
Other	1,312,093	1,312,093	329,147	(982,946)
Total Revenue	8,462,208	8,462,208	8,672,106	209,898
Expenditures:				
Current:				
Human Services				
Salary and Wages	3,892,190	3,773,431	3,713,641	59,790
Fringe Benefits	1,990,501	1,802,526	1,737,346	65,180
Contractual Services	1,328,402	1,561,397	1,330,929	230,468
Supplies and Materials	193,883	216,792	207,916	8,876
Capital Outlay and Equipment	9,290	22,500	17,613	4,887
Other	2,876,967	2,904,558	2,887,224	17,334
Total Expenditures	10,291,233	10,281,204	9,894,669	386,535
Excess of Revenues Over (Under) Expenditures	(1,829,025)	(1,818,996)	(1,222,563)	596,433
Other Financing Sources (Uses):				
Transfers - Out	(50,000)	-	-	-
Total Other Financing Sources (Uses)	(50,000)	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,879,025)	(1,818,996)	(1,222,563)	596,433
Fund Balances (Deficit) at Beginning of Year as Restated	5,122,522	5,122,522	5,122,522	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 3,243,497	\$ 3,303,526	\$ 3,899,959	\$ 596,433

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Major Special Revenue Funds

For the Year Ended December 31, 2013

Ambulance Service Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 1,429,691	\$ 1,429,691	\$ 1,750,555	\$ 320,864
Intergovernmental Charges for Services	169,131	169,131	213,471	44,340
Other	1,300,000	1,341,912	1,527,943	186,031
	-	-	24,288	24,288
Total Revenue	2,898,822	2,940,734	3,516,257	575,523
Expenditures:				
Current:				
Health				
Salary and Wages	1,736,761	1,761,050	1,757,205	3,845
Fringe Benefits	638,923	603,833	553,509	50,324
Contractual Services	283,300	264,422	161,481	102,941
Supplies and Materials	168,500	186,319	173,954	12,365
Capital Outlay and Equipment	350,000	338,842	318,123	20,719
Other	303,500	428,680	402,088	26,592
Total Expenditures	3,480,984	3,583,146	3,366,360	216,786
Excess of Revenues Over (Under) Expenditures	(582,162)	(642,412)	149,897	792,309
Fund Balances (Deficit) at Beginning of Year	803,984	803,984	803,984	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 221,822	\$ 161,572	\$ 953,881	\$ 792,309

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ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Major Special Revenue Funds

For the Year Ended December 31, 2013

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges For Services	\$ 25,000	\$ 25,000	\$ 28,878	\$ 3,878
Licenses and Permits	150,000	150,000	156,723	6,723
Fines and Forfeitures	20,500	20,500	12,981	(7,519)
Other	6,000	6,000	6,689	689
Total Revenue	201,500	201,500	205,271	3,771
Expenditures:				
<i>Current:</i>				
Health				
Salary and Wages	120,000	106,000	104,877	1,123
Fringe Benefits	47,749	47,322	47,316	6
Contractual Services	2,000	2,000	1,024	976
Supplies and Materials	18,100	18,100	15,133	2,967
Other	25,700	50,915	47,680	3,235
Total Expenditures	213,549	224,337	216,030	8,307
Excess of Revenues Over (Under) Expenditure:	(12,049)	(22,837)	(10,759)	12,078
Other Financing Sources (Uses):				
Advances - In	-	12,000	12,000	-
Advances - Out	-	(12,000)	-	12,000
Total Other Financing Sources (Uses)	-	-	12,000	12,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(12,049)	(22,837)	1,241	24,078
Fund Balances (Deficit) at Beginning of Year	22,837	22,837	22,837	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 10,788	\$ -	\$ 24,078	\$ 24,078
County Donations Fund				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	108	108	108	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 108	\$ 108	\$ 108	\$ -

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 636,172	\$ 647,103	\$ 677,630	\$ 30,527
Intergovernmental	77,484	80,256	81,854	1,598
Total Revenue	713,656	727,359	759,484	32,125
Expenditures:				
<i>Current:</i>				
Human Services				
Senior Citizens	-	500,000	495,993	4,007
Contractual Services	-	20,176	18,585	1,591
Other	-	-	-	-
Total Senior Citizens	-	520,176	514,578	5,598
Meals on Wheels	-	-	-	-
Contractual Services	-	235,896	235,537	359
Total Meals on Wheels:	-	235,896	235,537	359
Total Expenditures	-	756,072	750,115	5,957
Excess of Revenues Over (Under) Expenditure:	713,656	(28,713)	9,369	38,082
Fund Balances (Deficit) at Beginning of Year	78,061	78,061	78,061	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 791,717	\$ 49,348	\$ 87,430	\$ 38,082
Bikeway Maintenance Fund				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Other	\$ -	\$ -	\$ 1,445	\$ 1,445
Total Revenue	-	-	1,445	1,445
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:	-	-	1,445	1,445
Fund Balances (Deficit) at Beginning of Year	7,191	7,191	7,191	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 7,191	\$ 7,191	\$ 8,636	\$ 1,445

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

Insurance Reimbursements Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ -	\$ 47,604	\$ 47,604	\$ -
Total Revenue		47,604	47,604	-
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive Capital Outlay and Equipment)	-	49,174	49,173	1
Total Expenditures		49,174	49,173	1
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	1,570	(1,570)	(1,569)	1
Prior Year Encumbrances Appropriated	-	1,570	1,570	-
Fund Balances (Deficit) at End of Year	\$ 1,570	\$ -	\$ 1	\$ 1

CD Revolving Loan Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 7,841	\$ 7,841
Total Revenue			7,841	7,841
Expenditures:				
<i>Current:</i>				
Economic Development and Assistance Contract Services	-	18,800	18,617	183
Total Expenditures		18,800	18,617	183
Excess of Revenues Over (Under) Expenditure:				
Other Financing Sources (Uses):				
Advances - In	-	-	101,200	101,200
Advances - Out	-	(101,200)	(101,200)	-
Loan Paybacks	-	-	41,430	41,430
Total Other Financing Sources (Uses)		(101,200)	41,430	142,630
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses:				
Fund Balances (Deficit) at Beginning of Year	224,276	(120,000)	30,654	150,654
Prior Year Encumbrances Appropriated	-	224,276	224,276	-
Fund Balances (Deficit) at End of Year	\$ 224,276	\$ 104,276	\$ 254,930	\$ 150,654

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

HSTS Replacement Program Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 36,594	\$ 36,594	\$ -
Total Revenue		36,594	36,594	-
Expenditures:				
<i>Current:</i>				
Health Contractual Services	-	36,594	36,594	-
Total Expenditures		36,594	36,594	-
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ -	\$ -

Litter Control Fund

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

Health Ohio Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures				
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	16,850	16,850	16,850	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 16,850	\$ 16,850	\$ 16,850	\$ -

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

State License Plate Spay and Neuter Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 2,000	\$ 3,000	\$ 3,000	\$ -
Total Revenue	2,000	3,000	3,000	-
Expenditures:				
<i>Current:</i>				
Health	-	9,250	8,932	318
Other	-	9,250	8,932	318
Total Expenditures	2,000	(6,250)	(5,932)	318
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	6,250	6,250	6,250	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 8,250	\$ -	\$ 318	\$ 318

ODNR Scrap Tire Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures				
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	12,000	12,000	12,000	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 12,000	\$ 12,000	\$ 12,000	\$ -

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

Real Estate Assessment Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 727,000	\$ 727,000	\$ 774,840	\$ 47,840
Other	-	-	1,477	1,477
Total Revenue	727,000	727,000	776,317	49,317
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive	293,550	293,550	238,931	54,619
Salary and Wages	106,413	106,437	90,393	16,044
Fringe Benefits	435,000	483,850	480,348	3,502
Contractual Services	4,000	4,000	1,412	2,588
Supplies and Materials	15,000	15,000	11,324	3,676
Capital Outlay and Equipment	19,000	18,976	5,918	13,058
Other	-	-	-	-
Total Expenditures	872,963	921,813	828,326	93,487
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	(145,963)	(194,813)	(52,009)	142,804
Prior Year Encumbrances Appropriated	779,959	779,959	779,959	-
Fund Balances (Deficit) at End of Year	\$ 63,996	\$ 585,146	\$ 727,950	\$ 142,804

GIS Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 75,598	\$ 80,598	\$ 88,312	\$ 7,714
Other	2,000	2,000	1,949	(51)
Total Revenue	77,598	82,598	90,261	7,663
Expenditures:				
<i>Current:</i>				
Public Works	49,602	49,291	49,291	-
Salary and Wages	22,231	23,064	22,990	74
Fringe Benefits	4,963	9,941	9,941	-
Contractual Services	500	-	-	-
Supplies and Materials	-	-	-	-
Total Expenditures	77,296	82,296	82,222	74
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	302	302	8,039	7,737
Prior Year Encumbrances Appropriated	2,156	2,156	2,156	-
Fund Balances (Deficit) at End of Year	\$ 2,458	\$ 2,458	\$ 10,195	\$ 7,737

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

Help America Vote Act Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 1,280	\$ 1,280	\$ 390	\$ (890)
Total Revenue	1,280	1,280	390	(890)
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive	-	5,095	2,845	2,250
Other	-	5,095	2,845	2,250
Total Expenditures	1,280	(3,815)	(2,455)	1,360
Excess of Revenues Over (Under) Expenditure:	4,705	4,705	4,705	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 5,985	\$ 890	\$ 2,250	\$ 1,360

DRETAC Prosecutor Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 64,500	\$ 64,500	\$ 75,391	\$ 10,891
Other	3,000	3,000	6,674	3,674
Total Revenues	67,500	67,500	82,065	14,565
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive	52,500	52,500	49,818	2,682
Salary and Wages	9,337	8,130	8,130	1,207
Fringe Benefits	500	500	250	250
Supplies and Materials	1,900	1,900	1,231	669
Capital Outlay and Equipment	3,000	6,485	5,026	1,459
Other	-	-	-	-
Total Expenditures	67,237	70,722	64,455	6,267
Excess of Revenues Over (Under) Expenditure:	263	(3,222)	17,610	20,832
Fund Balances (Deficit) at Beginning of Year	64,523	64,523	64,523	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 64,786	\$ 61,301	\$ 82,133	\$ 20,832

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

Divisions - Prosecuting Attorney Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 30,000	\$ 30,000	\$ 75,844	\$ 45,844
Other	-	-	14,970	14,970
Total Revenue	30,000	30,000	90,814	60,814
Expenditures:				
<i>Current:</i>				
Public Safety	50,000	50,000	42,522	7,478
Salary and Wages	18,357	17,357	6,877	10,480
Fringe Benefits	2,500	3,500	2,460	1,040
Supplies and Materials	9,000	9,000	2,055	6,945
Other	-	-	-	-
Total Expenditures	79,857	79,857	53,914	25,943
Excess of Revenues Over (Under) Expenditure:	(49,857)	(49,857)	36,900	86,757
Fund Balances (Deficit) at Beginning of Year	116,232	116,232	116,232	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 66,375	\$ 66,375	\$ 153,132	\$ 86,757

Intensive Diversion

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$45,000	\$90,000	\$62,000	\$(28,000)
Total Revenue	45,000	90,000	62,000	(28,000)
Expenditures:				
<i>Current:</i>				
Public Safety	-	55,049	40,250	14,799
Contractual Services	-	2,000	-	2,000
Supplies and Materials	-	3,000	2,455	545
Capital Outlay and Equipment	-	4,403	761	3,642
Other	-	-	-	-
Total Expenditures	-	64,452	43,466	20,986
Excess of Revenues Over (Under) Expenditure:	45,000	25,548	18,534	(7,014)
Fund Balances (Deficit) at Beginning of Year	2,970	2,970	2,970	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 47,970	\$ 28,518	\$ 21,504	\$ (7,014)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

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

OCS Prosecutor Fund

ARRA VAWA Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	1,878	1,878	1,878	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,878	\$ 1,878	\$ 1,878	\$ -

JAG Grant Fund

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$20,000	\$25,292	\$5,292	(20,000)
Total Revenue	20,000	25,292	5,292	(20,000)
Expenditures:				
Current:				
Human Services	-	5,292	5,281	11
Contractual Services	-	5,292	5,281	11
Total Expenditures	-	20,000	11	(19,989)
Excess of Revenues Over (Under) Expenditures				
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 20,000	\$ 20,000	\$ 11	\$ (19,989)

Victims Assistance Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 51,592	\$ 175,320	\$ 106,068	\$ (69,252)
Other	-	500	151	(349)
Total Revenue	51,592	175,820	106,219	(69,601)
Expenditures:				
Current:				
Human Services	-	5	5	-
Fringe Benefits	-	123,080	114,123	8,957
Contractual Services	-	507	507	-
Supplies and Materials	-	1,200	1,200	-
Capital Outlay and Equipment	-	3,187	3,035	152
Total Expenditures	-	127,979	118,870	9,109
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	51,592	47,841	(12,651)	(60,492)
Other Financing Sources (Uses):				
Transfers - In	14,204	28,408	30,100	1,692
Total Other Financing Sources (Uses)	14,204	28,408	30,100	1,692
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	65,796	76,249	17,449	(58,800)
Fund Balances (Deficit) at Beginning of Year	19,823	19,823	19,823	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 85,619	\$ 96,072	\$ 37,272	\$ (58,800)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 64,500	\$ 64,500	\$ 75,391	\$ 10,891
Other	3,000	3,000	9,911	6,911
Total Revenues	67,500	67,500	85,302	17,802
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive	40,040	44,350	43,404	946
Salary and Wages	6,382	22,099	21,818	281
Fringe Benefits	8,000	13,000	12,527	473
Contractual Services	500	2,960	2,879	81
Supplies and Materials	500	7,000	4,237	2,763
Capital Outlay and Equipment	1,600	4,140	2,492	1,648
Other	57,022	93,549	87,357	6,192
Total Expenditures	57,022	93,549	87,357	6,192
Excess of Revenues Over (Under) Expenditure:	10,478	(26,049)	(2,055)	23,994
Fund Balances (Deficit) at Beginning of Year	79,012	79,012	79,012	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 89,490	\$ 52,963	\$ 76,957	\$ 23,994

Treasurer's Prepayment Interest Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ 150	\$ 150	\$ 232	\$ 82
Total Revenue	150	150	232	82
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive	200	300	300	-
Contractual Services	50	50	-	50
Other	250	350	300	50
Total Expenditures	(100)	(200)	(68)	132
Excess of Revenues Over (Under) Expenditure:	290	290	290	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 190	\$ 90	\$ 222	\$ 132

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	918	918	918	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 918	\$ 918	\$ 918	\$ -

BCI Fingerprint Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 15,000	\$ 15,000	\$ 22,517	\$ 7,517
Total Revenue	15,000	15,000	22,517	7,517
Expenditures:				
<i>Current:</i>				
Public Safety	2,500	17,500	15,805	1,695
Contractual Services	2,500	17,500	15,805	1,695
Total Expenditures	5,000	(2,500)	6,712	9,212
Excess of Revenues Over (Under) Expenditure:	4,260	4,260	4,260	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 16,760	\$ 1,760	\$ 10,972	\$ 9,212

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

Concealed Carry Weapons Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 22,000	\$ 37,379	\$ 50,607	\$ 13,228
Total Revenue	22,000	37,379	50,607	13,228
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	12,500	20,583	20,103	480
Fringe Benefits	380	3,476	3,217	259
Contractual Services	2,500	18,850	15,718	3,132
Supplies and Materials	-	1,415	984	431
Total Expenditures	15,380	44,324	40,022	4,302
Excess of Revenues Over (Under) Expenditures	6,620	(6,945)	10,585	17,530
Fund Balances (Deficit) at Beginning of Year	6,945	6,945	6,945	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 13,565	\$ -	\$ 17,530	\$ 17,530

Sheriff's Grant Projects Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 85,000	\$ 85,000	\$ 89,579	\$ 4,579
Total Revenue	85,000	85,000	89,579	4,579
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	12,000	67,452	65,391	2,061
Fringe Benefits	5,250	15,204	12,397	2,807
Supplies and Materials	3,000	5,400	2,831	2,569
Total Expenditures	20,250	88,056	80,619	7,437
Excess of Revenues Over (Under) Expenditure:	64,750	(3,056)	8,960	12,016
Fund Balances (Deficit) at Beginning of Year	10,831	10,831	10,831	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 75,581	\$ 7,775	\$ 19,791	\$ 12,016

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

D.U.I. Enforcement and Education Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$ 25	\$ 25	\$ 50	\$ 25
Total Revenue	25	25	50	25
Expenditures				
Excess of Revenues Over (Under) Expenditure:	25	25	50	25
Fund Balances (Deficit) at Beginning of Year	1,605	1,605	1,605	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,630	\$ 1,630	\$ 1,655	\$ 25

Project Lifesaver Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 500	\$ 500	\$ -	\$ (500)
Total Revenue	500	500	-	(500)
Expenditures:				
<i>Current:</i>				
Public Safety				
Supplies and Materials	-	100	98	2
Total Expenditures	-	100	98	2
Excess of Revenues Over (Under) Expenditure:	500	400	(98)	(498)
Fund Balances (Deficit) at Beginning of Year	275	275	275	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 775	\$ 675	\$ 177	\$ (498)

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 250	\$ 8,050	\$ 8,046	\$ (4)
Other				
Total Revenue	250	8,050	8,046	(4)
Expenditures:				
<i>Current:</i>				
Public Safety	-	7,800	7,350	450
Other	-	7,800	7,350	450
Total Expenditures	250	250	696	446
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	78	78	78	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 328	\$ 328	\$ 774	\$ 446

DUI Grant Fund

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

Clean Kids Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	17	17	17	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 17	\$ 17	\$ 17	\$ -

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 9,500	\$ 10,914	\$ 10,914	\$ -
Other	-	300	1,600	1,300
Total Revenue	9,500	11,214	12,514	1,300
Expenditures:				
<i>Current:</i>				
Public Safety	-	13,955	10,277	3,678
Salary and Wages	-	1,650	-	1,650
Fringe Benefits	-	1,600	1,247	353
Other	-	-	-	-
Total Expenditures	-	17,205	11,524	5,681
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	9,500	(5,991)	990	6,981
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 10,000	\$ 10,000	\$ 4,850	\$ (5,150)

Other Financing Sources (Uses):

	Budgeted	Actual	Variance with Final Budget Positive (Negative)
Transfers - In	10,000	10,000	4,850
Total Other Financing Sources (Uses)	10,000	10,000	4,850

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses

	Budgeted	Actual	Variance with Final Budget Positive (Negative)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	19,500	4,009	5,840
Fund Balances (Deficit) at Beginning of Year	65	65	65
Prior Year Encumbrances Appropriated	-	-	-
Fund Balances (Deficit) at End of Year	\$ 19,565	\$ 4,074	\$ 5,905

Drug Prevention Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	164	164	164	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 164	\$ 164	\$ 164	\$ -

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 20,095	\$ 19,966	\$ (129)
Other	-	24	156	132
Total Revenue	-	20,119	20,122	3
Expenditures:				
<i>Current:</i>				
Public Safety	1,600	19,763	19,763	-
Salary and Wages	1,536	6,977	6,977	-
Fringe Benefits	-	38	38	-
Supplies and Materials	-	595	595	-
Capital Outlay and Equipment	-	1,543	1,543	-
Other	-	-	-	-
Total Expenditures	3,136	28,916	28,916	-
Excess of Revenues Over (Under) Expenditure:	(3,136)	(8,797)	(8,794)	3
Other Financing Sources (Uses):				
Advances - In	-	4,969	4,969	-
Advances - Out	-	(4,969)	(4,969)	-
Transfers - In	2,065	7,031	7,031	-
Total Other Financing Sources (Uses)	2,065	7,031	7,031	-
Excess of Revenues and Other Financing Sources Over: (Under) Expenditures and Other Uses	(1,071)	(1,766)	(1,763)	3
Fund Balances (Deficit) at Beginning of Year	1,766	1,766	1,766	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 695	\$ -	\$ 3	\$ 3

Drug Law Enforcement

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 5,102	\$ 5,102	\$ -
Other	-	1,701	1,701	-
Total Revenue	-	6,803	6,803	-
Expenditures:				
<i>Current:</i>				
Public Safety	-	6,803	6,500	303
Other	-	-	-	-
Total Expenditures	-	6,803	6,500	303
Excess of Revenues Over (Under) Expenditure:	-	-	303	303
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 303	\$ 303

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 2,317	\$ 2,317	\$ 4,707	\$ 2,390
Total Revenue	2,317	2,317	4,707	2,390
Expenditures:				
<i>Current:</i>				
General Government-Judicial	5,000	6,000	5,083	917
Other	5,000	6,000	5,083	917
Total Expenditures	(2,683)	(3,683)	(376)	3,307
Excess of Revenues Over (Under) Expenditure:	4,609	4,609	4,609	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,926	\$ 926	\$ 4,233	\$ 3,307

Special Projects Common Pleas Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 10,000	\$ 10,000	\$ 12,273	\$ 2,273
Total Revenue	10,000	10,000	12,273	2,273
Expenditures:				
<i>Current:</i>				
General Government-Judicial	12,800	13,000	12,981	19
Salary and Wages	1,543	2,098	2,025	73
Fringe Benefits	-	1,000	-	1,000
Capital Outlay and Equipment	-	300	91	209
Other	-	-	-	-
Total Expenditures	14,343	16,398	15,097	1,301
Excess of Revenues Over (Under) Expenditure:	(4,343)	(6,398)	(2,824)	3,574
Fund Balances (Deficit) at Beginning of Year	20,920	20,920	20,920	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 16,577	\$ 14,522	\$ 18,096	\$ 3,574

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 4,000	\$ 4,000	\$ 6,973	\$ 2,973
Total Revenue	4,000	4,000	6,973	2,973
Expenditures:				
<i>Current:</i>				
General Government-Judicial	5,000	5,000	4,171	829
Contractual Services	5,000	5,000	4,171	829
Total Expenditures	(1,000)	(1,000)	2,802	3,802
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	2,591	2,591	2,591	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,591	\$ 1,591	\$ 5,993	\$ 3,802

Special Projects - Mediation Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$ 6,500	\$ 6,500	\$ 7,034	\$ 534
Total Revenue	6,500	6,500	7,034	534
Expenditures:				
<i>Current:</i>				
General Government-Judicial	5,000	5,000	3,939	1,061
Contractual Services	5,000	5,000	3,939	1,061
Total Expenditures	1,500	1,500	3,095	1,595
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	17,173	17,173	17,173	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 18,673	\$ 18,673	\$ 20,268	\$ 1,595

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Current:</i>				
General Government-Judicial	1,350	1,350	1,350	-
Contractual Services	1,350	1,350	1,350	-
Total Expenditures	(1,350)	(1,350)	(1,350)	-
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	1,350	1,350	1,350	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ -	\$ -

PSI Grant - Common Pleas Court

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 38,000	\$ 38,000	\$ 38,000	\$ -
Other	61	61	15	(46)
Total Revenue	38,061	38,061	38,015	(46)
Expenditures:				
<i>Current:</i>				
General Government-Judicial	6,000	6,000	5,834	166
Fringe Benefits	1,060	1,060	1,043	17
Contractual Services	24,996	24,996	23,761	1,235
Supplies and Materials	2,300	2,266	672	1,594
Capital Outlay and Equipment	-	88	88	-
Other	4,040	4,040	3,883	157
Total Expenditures	38,396	38,450	35,281	3,169
Excess of Revenues Over (Under) Expenditure:	(335)	(389)	2,734	3,123
Other Financing Sources (Uses):				
Advances - In	-	10,000	10,000	-
Advances - Out	-	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(335)	(389)	2,734	3,123
Fund Balances (Deficit) at Beginning of Year	436	436	436	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 101	\$ 47	\$ 3,170	\$ 3,123

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 4,600	\$ 4,600	\$ 4,681	\$ 81
Total Revenues	4,600	4,600	4,681	81
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	5,000	5,000	710	4,290
Fringe Benefits	300	300	27	273
Other	13,700	13,700	8,202	5,498
Total Expenditures	19,000	19,000	8,939	10,061
Excess of Revenues Over (Under) Expenditure:	(14,400)	(14,400)	(4,258)	10,142
Fund Balances (Deficit) at Beginning of Year	19,846	19,846	19,846	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 5,446	\$ 5,446	\$ 15,588	\$ 10,142

Marriage License Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 6,000	\$ 6,000	\$ 6,598	\$ 598
Licenses and Permits	5,400	5,400	6,256	856
Total Revenue	11,400	11,400	12,854	1,454
Expenditures:				
<i>Current:</i>				
Health				
Other	-	12,089	12,089	-
Total Expenditures	-	12,089	12,089	-
Excess of Revenues Over (Under) Expenditure:	11,400	(689)	765	1,454
Fund Balances (Deficit) at Beginning of Year	4,928	4,928	4,928	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 16,328	\$ 4,239	\$ 5,693	\$ 1,454

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 11,000	\$ 11,000	\$ 12,253	\$ 1,253
Total Revenue	11,000	11,000	12,253	1,253
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Capital Outlay and Equipment	10,000	10,000	7,315	2,685
Total Expenditures	10,000	10,000	7,315	2,685
Excess of Revenues Over (Under) Expenditure:	1,000	1,000	4,938	3,938
Fund Balances (Deficit) at Beginning of Year	12,283	12,283	12,283	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 13,283	\$ 13,283	\$ 17,221	\$ 3,938

Probate/Juvenile Computer Legal Research Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 3,400	\$ 3,400	\$ 4,721	\$ 1,321
Total Revenue	3,400	3,400	4,721	1,321
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	6,000	6,000	3,909	2,091
Total Expenditures	6,000	6,000	3,909	2,091
Excess of Revenues Over (Under) Expenditure:	(2,600)	(2,600)	812	3,412
Fund Balances (Deficit) at Beginning of Year	6,818	6,818	6,818	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,218	\$ 4,218	\$ 7,630	\$ 3,412

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 6,800	\$ 6,800	\$ 6,816	\$ 16
Total Revenue	6,800	6,800	6,816	16
Expenditures:				
Current:				
General Government-Judicial	35,000	35,000	-	35,000
Other	35,000	35,000	-	35,000
Total Expenditures	(28,200)	(28,200)	6,816	35,016
Excess of Revenues Over (Under) Expenditure:	33,096	33,096	33,096	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,896	\$ 4,896	\$ 39,912	\$ 35,016

Juvenile Drivers Interlock and Alcohol Monitoring Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 50	\$ 50	\$ -	\$ (50)
Total Revenue	50	50	-	(50)
Expenditures:				
Current:				
Health	250	250	-	250
Other	250	250	-	250
Total Expenditures	(200)	(200)	-	200
Excess of Revenues Over (Under) Expenditure:	300	300	300	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 100	\$ 100	\$ 300	\$ 200

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 500	\$ 500	\$ 130	\$ (370)
Total Revenue	500	500	130	(370)
Expenditures:				
Current:				
Health	19,000	19,000	-	19,000
Other	19,000	19,000	-	19,000
Total Expenditures	(18,500)	(18,500)	130	18,630
Excess of Revenues Over (Under) Expenditure:	19,699	19,699	19,699	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,199	\$ 1,199	\$ 19,829	\$ 18,630

Indigent Drivers Alcohol Treatment Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 200	\$ 200	\$ 208	\$ 8
Total Revenue	200	200	208	8
Expenditures:				
Current:				
Public Safety	3,000	3,000	-	3,000
Other	3,000	3,000	-	3,000
Total Expenditures	(2,800)	(2,800)	208	3,008
Excess of Revenues Over (Under) Expenditure:	3,293	3,293	3,293	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 493	\$ 493	\$ 3,501	\$ 3,008

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

Probate Court Mental Illness Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 25,636	\$ (14,364)
Total Revenue	40,000	40,000	25,636	(14,364)
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	25,000	25,000	21,650	3,350
Fringe Benefits	1,000	1,000	564	436
Contractual Services	44,000	44,000	6,330	37,670
Total Expenditures	70,000	70,000	28,544	41,456
Excess of Revenues Over (Under) Expenditure:	(30,000)	(30,000)	(2,908)	27,092
Fund Balances (Deficit) at Beginning of Year	53,605	53,605	53,605	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 23,605	\$ 23,605	\$ 50,697	\$ 27,092

Juvenile Court Projects Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 15,000	\$ 15,000	\$ 13,266	\$ (1,734)
Other	-	-	10	10
Total Revenue	15,000	15,000	13,276	(1,724)
Expenditures:				
<i>Current:</i>				
Human Services	4,000	4,000	825	3,175
Contractual Services	56,000	56,000	7,410	48,590
Other				
Total Expenditures	60,000	60,000	8,235	51,765
Excess of Revenues Over (Under) Expenditure:	(45,000)	(45,000)	5,041	50,041
Fund Balances (Deficit) at Beginning of Year	146,195	146,195	146,195	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 101,195	\$ 101,195	\$ 151,236	\$ 50,041

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

Youth Services Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 50,571	\$ 144,192	\$ 183,304	\$ 39,112
Other	-	745	1,015	270
Total Revenue	50,571	144,937	184,319	39,382
Expenditures:				
<i>Current:</i>				
Human Services	47,500	111,903	84,319	27,584
Salary and Wages	23,070	61,572	35,215	26,357
Fringe Benefits	84,000	104,570	95,120	9,450
Contractual Services	20,000	28,291	12,672	15,619
Other				
Total Expenditures	174,570	306,336	227,326	79,010
Excess of Revenues Over (Under) Expenditure:	(123,999)	(161,399)	(43,007)	118,392
Fund Balances (Deficit) at Beginning of Year	163,876	163,876	163,876	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 39,877	\$ 2,477	\$ 120,869	\$ 118,392

Common Pleas Computerization Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 13,000	\$ 26,057	\$ 30,442	\$ 4,385
Total Revenue	13,000	26,057	30,442	4,385
Expenditures:				
<i>Current:</i>				
General Government-Judicial	-	59,033	51,578	7,455
Capital Outlay and Equipment	-	-	-	-
Total Expenditures	-	59,033	51,578	7,455
Excess of Revenues Over (Under) Expenditure:	13,000	(32,976)	(21,136)	11,840
Fund Balances (Deficit) at Beginning of Year	36,033	36,033	36,033	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 49,033	\$ 3,057	\$ 14,897	\$ 11,840

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 100	\$ 100	\$ 44,363	\$ 44,263
Fines and Forfeitures	74,000	74,000	31,724	(42,276)
Other	8,000	-	792	792
Total Revenues	82,100	74,100	76,879	2,779
Expenditures:				
Current:				
General Government-Judicial				
Salary and Wages	40,116	40,116	29,706	10,410
Fringe Benefits	173	10,699	10,514	185
Contractual Services	3,060	3,188	2,648	540
Capital Outlay and Equipment	1,000	857	289	568
Other	41,447	49,900	45,000	4,900
Total Expenditures	85,796	104,760	88,157	16,603
Excess of Revenues Over (Under) Expenditure:	(3,696)	(30,660)	(11,278)	19,382
Other Financing Sources (Uses):				
Transfers - In	-	8,000	9,200	1,200
Total Other Financing Sources (Uses)	-	8,000	9,200	1,200
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(3,696)	(22,660)	(2,078)	20,582
Fund Balances (Deficit) at Beginning of Year	23,668	23,668	23,668	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 19,972	\$ 1,008	\$ 21,590	\$ 20,582

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 41,794	\$ 41,794	\$ 39,267	\$ (2,527)
Other	-	-	175	175
Total Revenue	41,794	41,794	39,442	(2,352)
Expenditures:				
Current:				
Human Services				
Salary and Wages	31,019	31,913	31,913	-
Fringe Benefits	5,335	5,662	5,369	293
Supplies and Materials	2,740	1,778	295	1,483
Other	2,700	2,816	2,472	344
Total Expenditures	41,794	42,169	40,049	2,120
Excess of Revenues Over (Under) Expenditure:	-	(375)	(607)	(232)
Other Financing Sources (Uses):				
Advances - Out	-	(4,000)	(4,000)	-
Total Other Financing Sources (Uses)	-	(4,000)	(4,000)	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(4,375)	(4,607)	(232)
Fund Balances (Deficit) at Beginning of Year	17,590	17,590	17,590	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 17,590	\$ 3,215	\$ 2,983	\$ (232)

Wendy's Wonderful Kids Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 30,000	\$ 65,000	\$ 65,000	\$ -
Total Revenue	30,000	65,000	65,000	-
Expenditures:				
Current:				
Human Services				
Salary and Wages	30,900	36,650	36,650	-
Fringe Benefits	13,100	21,389	21,074	315
Materials and Supplies	1,000	1,200	562	638
Other	7,000	27,895	23,385	4,510
Total Expenditures	52,000	87,134	81,671	5,463
Excess of Revenues Over (Under) Expenditure:	(22,000)	(22,134)	(16,671)	5,463
Fund Balances (Deficit) at Beginning of Year	22,823	22,823	22,823	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 823	\$ 689	\$ 6,152	\$ 5,463

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 493,000	\$ 1,258,568	\$ 619,583	\$ (638,985)
Other	-	8,800	8,800	-
Total Revenue	493,000	1,267,368	628,383	(638,985)
Expenditures:				
<i>Current:</i>				
Public Works	10,000	678,739	630,355	48,384
Contractual Services	10,000	678,739	630,355	48,384
Total Expenditures	20,000	1,357,478	1,260,710	(96,768)
Excess of Revenues Over (Under) Expenditure:	473,000	909,890	(632,327)	(590,601)
Other Financing Sources (Uses):				
Advances - In	-	101,200	101,200	-
Advances - Out	-	(101,200)	(101,200)	-
Total Other Financing Sources (Uses)	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	473,000	909,890	(632,327)	(590,601)
Fund Balances (Deficit) at Beginning of Year	74,312	74,312	74,312	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 557,312	\$ 662,941	\$ 72,340	\$ (590,601)

FEMA Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 489,484	\$ 489,484	\$ -	\$ (489,484)
Total Revenue	489,484	489,484	-	(489,484)
Expenditures				
Excess of Revenues Over (Under) Expenditure:	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	489,484	489,484	489,484	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 978,968	\$ 978,968	\$ 489,484	\$ (489,484)

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 24,596	\$ 439,703	\$ 415,107	\$ (24,596)
Total Revenue	24,596	439,703	415,107	(24,596)
Expenditures:				
<i>Current:</i>				
Conservation and Recreation	-	415,107	415,107	-
Capital Outlay and Equipment	-	415,107	415,107	-
Total Expenditures	-	830,214	830,214	-
Excess of Revenues Over (Under) Expenditure:	24,596	24,596	-	(24,596)
Other Financing Sources (Uses):				
Advances - Out	(24,596)	-	-	-
Total Other Financing Sources (Uses)	(24,596)	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	24,596	-	(24,596)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ 24,596	\$ -	\$ (24,596)

Emergency Management Agency Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 45,000	\$ 45,000	\$ 44,529	\$ (471)
Other	5,000	10,300	10,619	319
Total Revenue	50,000	55,300	55,148	(152)
Expenditures:				
<i>Current:</i>				
Public Safety	45,778	47,154	47,101	53
Salary and Wages	7,472	7,909	7,558	351
Fringe Benefits	7,200	7,200	6,161	1,039
Contractual Services	10,730	11,030	8,451	2,579
Supplies and Materials	4,000	10,036	9,710	326
Capital Outlay and Equipment	10,000	10,000	7,527	2,473
Total Expenditures	85,180	93,329	86,508	6,821
Excess of Revenues Over (Under) Expenditures	(35,180)	(38,029)	(31,360)	6,669
Other Financing Sources (Uses):				
Transfers - In	34,528	35,564	35,564	-
Total Other Financing Sources (Uses)	34,528	35,564	35,564	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(652)	(2,465)	4,204	6,669
Fund Balances (Deficit) at Beginning of Year	4,295	4,295	4,295	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 3,643	\$ 1,830	\$ 8,499	\$ 6,669

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

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

SHSP Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 10,696	\$ 10,696	\$ 10,696	\$ -
Total Revenue	10,696	10,696	10,696	-
Expenditures:				
Current:				
Public Safety	-	10,696	10,696	-
Capital Outlay and Equipment	-	-	-	-
Total Expenditures	-	10,696	10,696	-
Excess of Revenues Over (Under) Expenditure:	10,696	-	-	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 10,696	\$ -	\$ -	\$ -

EMA DOJ Grants Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	7,864	7,864	7,864	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 7,864	\$ 7,864	\$ 7,864	\$ -

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

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

USAR Region 7 Training Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 22,500	\$ 22,500	\$ -
Total Revenue	-	22,500	22,500	-
Expenditures:				
Current:				
Public Safety	-	22,500	22,500	-
Other	-	-	-	-
Total Expenditures	-	22,500	22,500	-
Excess of Revenues Over (Under) Expenditure:	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ -	\$ -

EMA Pre-Disaster Mitigation Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	6,500	6,500	6,500	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 6,500	\$ 6,500	\$ 6,500	\$ -

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$1,910	\$ -	(1,910)
Total Revenue	-	1,910	-	(1,910)
Expenditures				
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	650	650	650	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 650	\$ 2,560	\$ 650	\$ (1,910)

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 1,390,000	\$ 1,390,000	\$ 1,314,677	\$ (75,323)
Charges for Services	156,000	156,000	165,831	9,831
Total Revenue	1,546,000	1,546,000	1,480,508	(65,492)
Expenditures:				
Current:				
Human Services	612,000	612,000	578,513	33,487
Salary and Wages	397,184	400,478	358,401	42,077
Fringe Benefits	800,000	800,000	724,132	75,868
Contractual Services	49,600	49,535	25,095	24,440
Other	-	-	-	-
Total Expenditures	1,858,784	1,862,013	1,686,141	175,872
Excess of Revenues Over (Under) Expenditure:	(312,784)	(316,013)	(205,633)	110,380
Other Financing Sources (Uses):				
Transfers - In	271,000	271,000	297,500	26,500
Total Other Financing Sources (Uses)	271,000	271,000	297,500	26,500
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(41,784)	(45,013)	91,867	136,880
Fund Balances (Deficit) at Beginning of Year	133,262	133,262	133,262	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 91,478	\$ 88,249	\$ 225,129	\$ 136,880

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 665,000	\$ 665,000	\$ 410,405	\$ (254,595)
Other	-	-	77,000	77,000
Total Revenue	665,000	665,000	487,405	(177,595)
Expenditures:				
Current:				
Human Services	630,000	580,000	467,833	112,167
Contractual Services	35,000	15,000	-	15,000
Other	-	-	-	-
Total Expenditures	665,000	595,000	467,833	127,167
Excess of Revenues Over (Under) Expenditure:	-	70,000	19,572	(50,428)
Fund Balances (Deficit) at Beginning of Year	108,338	108,338	108,338	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 108,338	\$ 178,338	\$ 127,910	\$ (50,428)

Local Emergency Planning Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 14,199	\$ 14,199	\$ 14,120	\$ (79)
Other	-	12,000	12,000	-
Total Revenue	14,199	26,199	26,120	(79)
Expenditures:				
Current:				
Public Safety	-	20,000	18,517	1,483
Contractual Services	-	1,000	494	506
Materials and Supplies	-	24,580	8,643	15,937
Total Expenditures	-	45,580	27,654	17,926
Excess of Revenues Over (Under) Expenditure:	14,199	(19,381)	(1,534)	17,847
Fund Balances (Deficit) at Beginning of Year	19,460	19,460	19,460	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 33,659	\$ 79	\$ 17,926	\$ 17,847

WIA Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 665,000	\$ 665,000	\$ 410,405	\$ (254,595)
Other	-	-	77,000	77,000
Total Revenue	665,000	665,000	487,405	(177,595)
Expenditures:				
Current:				
Human Services	630,000	580,000	467,833	112,167
Contractual Services	35,000	15,000	-	15,000
Other	-	-	-	-
Total Expenditures	665,000	595,000	467,833	127,167
Excess of Revenues Over (Under) Expenditure:	-	70,000	19,572	(50,428)
Fund Balances (Deficit) at Beginning of Year	108,338	108,338	108,338	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 108,338	\$ 178,338	\$ 127,910	\$ (50,428)

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

Athens County Reentry Coordinator - OCJS

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 12,000	\$ 12,000	\$ 10,730	\$ (1,270)
Total Revenue	12,000	12,000	10,730	(1,270)
Expenditures:				
Human Services	-	10,730	10,730	-
Other	-	-	-	-
Total Expenditures	-	10,730	10,730	-
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	12,000	1,270	-	(1,270)
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 12,000	\$ 1,270	\$ -	\$ (1,270)

911 Emergency Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales Tax	\$ 1,448,201	\$ 1,448,201	\$ 1,480,302	\$ 32,101
Other	53,969	53,969	59,713	5,744
Total Revenue	1,502,170	1,502,170	1,540,015	37,845
Expenditures:				
Current:				
Public Safety				
Salary and Wages	752,000	766,500	766,458	42
Fringe Benefits	288,165	289,450	271,902	17,548
Contractual Services	203,395	209,570	184,324	25,246
Supplies and Materials	20,500	15,381	15,381	9,119
Capital Outlay and Equipment	71,700	95,387	55,411	39,976
Other	119,890	116,582	103,707	12,875
Total Expenditures	1,455,650	1,501,989	1,397,183	104,806
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	46,520	181	142,832	142,651
Prior Year Encumbrances Appropriated	668,862	668,862	668,862	-
Fund Balances (Deficit) at End of Year	\$ 720,382	\$ 674,043	\$ 816,694	\$ 142,651

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

LBRs Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	109,957	109,957	109,957	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 109,957	\$ 109,957	\$ 109,957	\$ -

911 Government Assistance Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 104,707	\$ 104,707	\$ 117,774	\$ 13,067
Total Revenue	104,707	104,707	117,774	13,067
Expenditures:				
Current:				
Public Safety	-	185,090	146,152	38,938
Other	-	185,090	146,152	38,938
Total Expenditures	-	370,180	292,304	77,876
Excess of Revenues Over (Under) Expenditure:				
Fund Balances (Deficit) at Beginning of Year	614,719	614,719	614,719	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	719,426	534,336	586,341	52,005

TASC Grant Fund

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2013

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

T.B. Hospital Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:	\$ 140,789	\$ 140,789	\$ 149,734	\$ 8,945
Property Taxes	15,734	15,734	16,617	883
Intergovernmental	-	-	37	37
Other	-	-	-	-
Total Revenue	156,523	156,523	166,388	9,865
Expenditures:				
Current:				
Health	863,243	847,847	120,256	727,591
Contractual Services	8,750	8,360	6,318	2,042
Other	-	-	-	-
Total Expenditures	871,993	856,207	126,574	729,633
Excess of Revenues Over (Under) Expenditure:	(715,470)	(699,684)	39,814	739,498
Fund Balances (Deficit) at Beginning of Year	963,126	963,126	963,126	-
Prior Year Encumbrances Appropriated	19,300	19,300	19,300	-
Fund Balances (Deficit) at End of Year	\$ 266,956	\$ 282,742	\$ 1,022,240	\$ 739,498

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:	\$ 6,000	\$ 6,000	\$ -	\$ (6,000)
Other	6,000	6,000	-	(6,000)
Total Revenue	6,000	6,000	-	(6,000)
Expenditures:				
Current:				
Public Works	4,543	4,543	1,584	2,959
Contractual Services	2,561	2,561	1,057	1,504
Other	-	-	-	-
Total Expenditures	7,104	7,104	2,641	4,463
Excess of Revenues Over (Under) Expenditure:	(1,104)	(1,104)	(2,641)	(1,537)
Fund Balances (Deficit) at Beginning of Year	7,104	7,104	7,104	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 6,000	\$ 6,000	\$ 4,463	\$ (1,537)

Title Administration Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:	\$ 250,000	\$ 250,000	\$ 344,502	\$ 94,502
Charges for Services	-	-	43	43
Interest	-	-	1,490	1,490
Other	-	-	-	-
Total Revenue	250,000	250,000	346,035	96,035
Expenditures:				
Current:				
General Government-Judicial	145,603	155,103	154,416	687
Salary and Wages	62,012	65,144	64,366	778
Fringe Benefits	36,000	36,000	35,918	82
Contractual Services	15,000	15,000	14,989	11
Supplies and Materials	22,000	22,000	10,464	11,536
Other	-	-	-	-
Total Expenditures	280,615	293,247	280,153	13,094
Excess of Revenues Over (Under) Expenditure:	(30,615)	(43,247)	65,882	109,129
Fund Balances (Deficit) at Beginning of Year	321,946	321,946	321,946	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 291,331	\$ 278,699	\$ 387,828	\$ 109,129

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds**

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget	
	Original	Final		Positive	(Negative)
Revenues:					
Charges for Services	\$ 25,000	\$ 25,000	\$ 26,736	\$ 1,736	
Other	-	-	182		182
Total Revenue	25,000	25,000	26,918		1,918
Expenditures:					
<i>Current:</i>					
General Government-Legislative and Executive	46,149	63,149	27,254		35,895
Other	-	-	-		-
Total Expenditures	46,149	63,149	27,254		35,895
Excess of Revenues Over (Under) Expenditure:	(21,149)	(38,149)	(336)		37,813
Fund Balances (Deficit) at Beginning of Year	161,113	161,113	161,113		-
Prior Year Encumbrances Appropriated	-	-	-		-
Fund Balances (Deficit) at End of Year	\$ 139,964	\$ 122,964	\$ 160,777	\$	\$ 37,813

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds**

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget	
	Original	Final		Positive	(Negative)
Revenues:					
Other	\$ -	\$ -	\$ 38,876	\$	\$ 38,876
Total Revenue	-	-	38,876		38,876
Expenditures:					
<i>Current:</i>					
Other	-	51,494	51,494		-
Total Other	-	51,494	51,494		-
Total Expenditures	-	51,494	51,494		-
Excess of Revenues Over (Under) Expenditure:	-	(51,494)	(12,618)		38,876
Fund Balances (Deficit) at Beginning of Year	72,012	72,012	72,012		-
Prior Year Encumbrances Appropriated	-	-	-		-
Fund Balances (Deficit) at End of Year	\$ 72,012	\$ 20,518	\$ 59,394	\$	\$ 38,876

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Debt Service Funds

For the Year Ended December 31, 2013

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

691 Landfill Loan Retirement Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service:				
Principal Retirement	94,631	94,631	94,631	-
Interest & Fiscal Charges	14,098	14,098	14,098	-
Total Debt Service	108,729	108,729	108,729	-
Total Expenditures	108,729	108,729	108,729	-
Excess of Revenues Over (Under) Expenditures	(108,729)	(108,729)	(108,729)	-
Other Financing Sources (Uses):				
Transfers - In	108,729	108,729	108,729	-
Total Other Financing Sources (Uses)	108,729	108,729	108,729	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ -	\$ -

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Debt Service Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ -	\$ -	\$ 2	\$ 2
Total Revenue	-	-	2	2
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditure:	-	-	2	2
Fund Balances (Deficit) at Beginning of Year	2,625	2,625	2,625	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,625	\$ 2,625	\$ 2,627	\$ 2

Building Renovations Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service:				
Principal Retirement	40,000	40,000	40,000	-
Interest & Fiscal Charges	29,188	29,072	29,072	-
Total Debt Service	69,188	69,072	69,072	-
Total Expenditures	69,188	69,072	69,072	-
Excess of Revenues Over (Under) Expenditures	(69,188)	(69,072)	(69,072)	-
Other Financing Sources (Uses):				
Transfers - In	69,188	69,188	69,072	(116)
Total Other Financing Sources (Uses)	69,188	69,188	69,072	(116)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	116	-	(116)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ 116	\$ -	\$ (116)

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Debt Service Funds**

For the Year Ended December 31, 2013

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

Plains Sewer Assessment Bond Retirement Fund

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

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Debt Service Funds**

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Other	\$ 6,000	\$ 6,247	\$ 7,279	\$ 1,032
Total Revenue	6,000	6,247	7,279	1,032
Expenditures:				
Debt Service:				
Principal Retirement	-	6,735	6,735	-
Interest & Fiscal Charges	-	277	277	-
Total Debt Service	-	7,012	7,012	-
Total Expenditures	-	7,012	7,012	-
Excess of Revenues Over (Under) Expenditures	6,000	(765)	267	1,032
Fund Balances (Deficit) at Beginning of Year	765	765	765	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 6,765	\$ -	\$ 1,032	\$ 1,032

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Capital Projects Funds

For the Year Ended December 31, 2013

County Home Improvement Fund

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

Dog Shelter Construction Fund

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

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Capital Projects Funds

For the Year Ended December 31, 2013

Issue 1 Projects Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 298,257	\$ 356,494	\$ 356,494	\$ -
Total Revenue	298,257	356,494	356,494	-
Expenditures:				
Capital Outlay	298,257	356,494	356,494	-
Total Expenditures	298,257	356,494	356,494	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ -	\$ -

Beacon Capital Improvement Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue				
Expenditures:				
Capital Outlay	50,000	350,000	301,952	48,048
Total Expenditures	50,000	350,000	301,952	48,048
Excess of Revenues Over (Under) Expenditures	(50,000)	(350,000)	(301,952)	48,048
Other Financing Sources (Uses):				
Transfers - In	50,000	50,000	-	(50,000)
Total Other Financing Sources (Uses)	50,000	50,000	-	(50,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(300,000)	(301,952)	(1,952)
Fund Balances (Deficit) at Beginning of Year	1,202,586	1,202,586	1,202,586	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,202,586	\$ 902,586	\$ 900,634	\$ (1,952)

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Capital Projects Funds

For the Year Ended December 31, 2013

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

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Capital Projects Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Other Financing Sources (Uses):				
Transfers - In	-	-	400,000	400,000
Total Other Financing Sources (Uses)	-	-	400,000	400,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	400,000	400,000
Fund Balances (Deficit) at Beginning of Year	700,000	700,000	700,000	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 700,000	\$ 700,000	\$ 1,100,000	\$ 400,000

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Proprietary Funds

Nonmajor Enterprise Funds

Plains Water Revenue

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

Buchtel Water Revenue

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

Athens County Solid Waste

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

Sheriff Academy Training

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

Nonmajor Internal Service Funds

Workers' Compensation

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

JFS Self-Insurance

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

Employee Benefits Trust

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

ATHENS COUNTY, OHIO
Combining Statement of Net Position
Nonmajor Enterprise Funds
 December 31, 2013

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
Assets:					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$ 257,299	\$ 19,674	\$ 62	\$ 18,334	\$ 295,369
Accounts Receivable	48,274	9,845	-	-	58,119
Prepaid Items	53,654	27,263	-	-	80,917
Materials and Supplies Inventory	94	-	-	-	94
Other Receivables	10,206	2,677	-	-	12,883
Intergovernmental Payable	8,438	-	-	-	8,438
Total Current Assets	377,965	59,459	62	18,334	455,820
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	22,241	-	-	-	22,241
Depreciable Capital Assets, Net	367,054	58,726	-	-	425,780
Total Noncurrent Assets	389,295	58,726	-	-	448,021
Total Assets	767,260	118,185	62	18,334	903,841
Liabilities:					
<i>Current Liabilities:</i>					
Contracts Payable	-	338	-	-	338
Accrued Wages and Benefits	4,154	2,745	-	-	6,899
Compensated Absences Payable	20,772	10,947	-	-	31,719
Intergovernmental Payable	348	507	-	-	855
Accrued Interest Payable	48,545	13,135	-	-	61,680
OWDA Loans Payable	401	-	-	-	401
FmHA Loans Payable	3,000	1,232	-	-	4,232
Total Current Liabilities	77,220	28,904	-	-	106,124
<i>Long-Term Liabilities:</i>					
Compensated Absences Payable	8,023	-	-	-	8,023
OWDA Loans Payable	-	53,578	-	-	53,578
FmHA Loans Payable	21,200	-	-	-	21,200
Total Long-Term Liabilities	29,223	53,578	-	-	82,801
Total Liabilities	106,443	82,482	-	-	188,925
Net Position:					
Invested in Capital Assets, Net of Related Debt	365,095	3,916	-	-	369,011
Unrestricted	295,722	31,787	62	18,334	345,905
Total Net Position	660,817	35,703	62	18,334	714,916

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
 For the Year Ended December 31, 2013

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
Operating Revenues:					
Charges for Services	\$ 579,582	\$ 113,782	\$ -	\$ 40,794	\$ 734,158
Other Revenues	7,881	8,797	-	184	16,862
Total Operating Revenues	587,463	122,579	-	40,978	751,020
Operating Expenses:					
Personal Services	87,555	19,430	-	18,693	125,678
Fringe Benefits	19,358	7,665	-	3,750	30,773
Contractual Services	469,192	73,012	-	-	542,204
Materials and Supplies	25,294	1,855	-	2,156	29,305
Other Expenses	20,464	10,077	-	8,822	39,363
Depreciation	31,248	5,246	-	-	36,494
Total Operating Expenses	653,111	117,285	-	33,421	803,817
Operating Income (Loss)	(65,648)	5,294	-	7,557	(52,797)
Non-Operating Revenues (Expenses):					
Interest Income	20	-	-	-	20
Interest and Fiscal Charges	(1,304)	(1,133)	-	-	(2,437)
Total Non-Operating Revenues (Expenses)	(1,284)	(1,133)	-	-	(2,417)
Change in Net Position	(66,932)	4,161	-	7,557	(55,214)
Net Position at Beginning of Year, as Restated	727,749	31,542	62	10,777	770,130
Net Position at End of Year	\$ 660,817	\$ 35,703	\$ 62	\$ 18,334	\$ 714,916

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds

For The Year Ended December 31, 2013

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Totals
Cash Flows from Operating Activities.					
Cash Received from Customers	\$ 586,303	\$ 98,216	\$ -	\$ 40,794	\$ 725,313
Cash Received from Other Revenues	7,627	8,818	-	184	16,629
Cash Payments for Employees	(103,793)	(20,573)	-	(23,009)	(147,375)
Cash Payments for Contractual Services	(464,604)	(73,367)	-	-	(537,971)
Cash Payments for Supplies & Materials	(21,154)	(1,809)	-	(2,157)	(25,120)
Cash Payments for Other Expenses	(20,464)	(9,897)	-	(9,307)	(39,668)
<i>Net Cash from Operating Activities</i>	(16,085)	1,388	-	6,505	(8,192)
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Note:	(1,349)	(1,132)	-	-	(2,481)
Principal Retirement of Bonds, Loans & Notes:	(2,800)	(2,427)	-	-	(5,227)
<i>Net Cash from Capital and Related Financing Activities</i>	(4,149)	(3,559)	-	-	(7,708)
Cash Flows from Investing Activities.					
Interest Received on Investment:	20	-	-	-	20
<i>Net Cash from Investing Activities</i>	20	-	-	-	20
Net Increase (Decrease) in Cash and Cash Equivalents	(20,214)	(2,171)	-	6,505	(15,880)
Cash and Cash Equivalents at Beginning of Year	325,787	31,690	62	11,829	369,368
Cash and Cash Equivalents at End of Year	\$ 305,573	\$ 29,519	\$ 62	\$ 18,334	\$ 353,488
Reconciliation of Operating Income to Net Cash from Operating Activities.					
Operating Income (Loss)	\$ (65,648)	\$ 5,294	\$ -	\$ 7,557	\$ (52,797)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	31,248	5,246	-	-	36,494
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	6,464	(15,544)	-	-	(9,080)
(Increase) Decrease in Interfund Receivable	3	-	-	-	3
(Increase) Decrease in Material & Supply Inventory	817	46	-	-	863
(Increase) Decrease in Prepaid Items	(3,802)	-	-	-	(3,802)
Increase (Decrease) in Accounts Payable	(159)	-	-	(485)	(644)
Increase (Decrease) in Contracts Payable	(1,178)	(113)	-	-	(1,291)
Increase (Decrease) in Accrued Wages & Benefits	160	2,745	-	(100)	2,805
Increase (Decrease) in Compensated Absences	2,923	3,143	-	-	6,066
Increase (Decrease) in Interfund Payable	348	507	-	-	855
Increase (Decrease) in Intergovernmental Payable	12,739	64	-	(467)	12,336
<i>Net Cash from Operating Activities</i>	\$ (16,085)	\$ 1,388	\$ -	\$ 6,505	\$ (8,192)

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenses And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Enterprise Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Revenues:				
Special Assessments	\$ 33,000	\$ 33,000	\$ 29,803	\$ (3,197)
Charges for Services	326,733	326,733	311,720	(15,013)
Other	-	-	6,905	6,905
Total Revenue	359,733	359,733	348,428	(11,305)
Expenses:				
Salary and Wages	57,876	57,876	50,515	7,361
Fringe Benefits	33,118	33,122	28,946	4,176
Contractual Services	915,000	970,232	288,127	682,105
Supplies and Materials	38,000	35,000	15,447	19,553
Other	22,000	37,182	32,116	5,066
Debt Service:				
Principal Retirement	25,547	25,547	25,547	-
Interest and Fiscal Charges	41,438	41,438	22,824	18,614
Total Expenses	1,132,979	1,200,397	463,522	736,875
Excess of Revenues Over (Under) Expenses	(773,246)	(840,664)	(115,094)	725,570
Other Financing Sources (Uses)				
Proceeds of Loans	-	50,000	52,237	2,237
Total Other Fin. Sources (Uses)	-	50,000	52,237	2,237
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(773,246)	(790,664)	(62,857)	727,807
Fund Equity (Deficit) at Beginning of Year	1,000,757	1,000,757	1,000,757	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 227,511	\$ 210,093	\$ 937,900	\$ 727,807

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Revenues:				
Charges for Services	\$ 158,425	\$ 158,425	\$ 168,299	\$ 9,874
Other	-	-	15,901	15,901
Total Revenue	158,425	158,425	184,200	25,775
Expenses:				
Salary and Wages	40,272	40,271	37,902	2,369
Fringe Benefits	16,248	16,375	16,290	85
Contractual Services	98,000	103,904	80,167	23,737
Supplies and Materials	4,000	4,000	313	3,687
Other	4,627	4,596	2,823	1,773
Debt Service:				
Principal Retirement	10,900	10,900	10,900	-
Interest and Fiscal Charges	29,728	29,728	29,726	2
Total Expenses	203,775	209,774	178,121	31,653
Excess of Revenues Over (Under) Expenses	(45,350)	(51,349)	6,079	57,428
Fund Equity (Deficit) at Beginning of Year	183,592	183,592	183,592	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 138,242	\$ 132,243	\$ 189,671	\$ 57,428

Plains Water Revenue Fund

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Revenues:				
Charges for Services	\$ 641,858	\$ 641,637	\$ 589,385	\$ (52,252)
Interest	-	-	20	20
Other	-	-	7,627	7,627
Total Revenue	641,858	641,637	597,032	(44,605)
Expenses:				
Salary and Wages	89,972	89,972	84,471	5,501
Fringe Benefits	20,672	20,680	19,322	1,358
Contractual Services	588,800	590,071	464,604	125,467
Supplies and Materials	31,000	29,500	21,904	7,596
Other	14,500	22,187	20,463	1,724
Debt Service:				
Principal Retirement	2,800	2,800	2,800	-
Interest and Fiscal Charges	1,350	1,350	1,350	-
Total Expenses	749,094	756,560	614,914	141,646
Excess of Revenues Over (Under) Expenses	(107,236)	(114,923)	(17,882)	97,041
Fund Equity (Deficit) at Beginning of Year	274,429	274,429	274,429	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 167,193	\$ 159,506	\$ 256,547	\$ 97,041

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenses And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Enterprise Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Revenues:				
Charges for Services	\$ 78,632	\$ 79,657	\$ 94,890	\$ 15,233
Other	-	8,641	8,818	177
Total Revenue	78,632	88,298	103,708	15,410
Expenses:				
Salary and Wages	13,820	13,541	13,541	-
Fringe Benefits	7,610	7,032	7,032	-
Contractual Services	63,900	75,572	73,367	2,205
Supplies and Materials	5,500	3,400	1,809	1,591
Other	9,100	10,051	9,897	154
Debt Service:				
Principal	2,426	2,426	2,426	-
Interest and Fiscal Charges	1,133	1,133	1,133	-
Total Expenses	103,489	113,155	109,205	3,950
Excess of Revenues Over (Under) Expenses	(24,857)	(24,857)	(5,497)	19,360
Fund Equity (Deficit) at Beginning of Year	25,171	25,171	25,171	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 314	\$ 314	\$ 19,674	\$ 19,360

Athens County Solid Waste Fund

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenses				
Excess of Revenues Over (Under) Expenses	-	-	-	-
Fund Equity (Deficit) at Beginning of Year	62	62	62	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 62	\$ 62	\$ 62	\$ -

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenses And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Enterprise Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Revenues:				
Charges for Services	\$ 80,000	\$ 80,000	\$ 40,794	\$ (39,206)
Other	-	-	184	184
Total Revenue	80,000	80,000	40,978	(39,022)
Expenses:				
Salary and Wages	100	23,100	18,792	4,308
Fringe Benefits	710	6,510	4,217	2,293
Supplies and Materials	-	10,100	2,157	7,943
Other	11,019	11,619	9,307	2,312
Total Expenses	11,829	51,329	34,473	16,856
Excess of Revenues Over (Under) Expenses	68,171	28,671	6,505	(22,166)
Fund Equity (Deficit) at Beginning of Year	11,829	11,829	11,829	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 80,000	\$ 40,500	\$ 18,334	\$ (22,166)

ATHENS COUNTY, OHIO
Combining Statement of Fund Net Position
Nonmajor Internal Service Funds
 December 31, 2013

	Workers' Compensation	JFS Self Insurance	Employee Benefits Trust	Total Nonmajor Internal Service Funds
Assets:				
<i>Current Assets:</i>				
Cash and Cash Equivalents	\$ 337,508	\$ 18,952	\$ 245,311	\$ 601,771
<i>Total Current Assets</i>	337,508	18,952	245,311	601,771
<i>Total Assets</i>	337,508	18,952	245,311	601,771
Liabilities:				
<i>Current Liabilities:</i>				
Accounts Payable	338	-		338
Contracts Payable	10,553			10,553
<i>Total Current Liabilities</i>	10,891	-	-	10,891
<i>Total Liabilities</i>	10,891	-	-	10,891
Net Position:				
Unrestricted	326,617	18,952	245,311	590,880
<i>Total Net Position</i>	\$ 326,617	\$ 18,952	\$ 245,311	\$ 590,880

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenses & Changes in Fund Net Position
Nonmajor Internal Service Funds
 For the Year Ended December 31, 2013

	Workers' Compensation	JFS Self Insurance	Employee Benefits Trust	Total Nonmajor Internal Service Funds
Operating Revenues:				
Other Revenues	\$ 57,707	\$ 91,877	\$ 13,961	\$ 163,545
<i>Total Operating Revenues</i>	57,707	91,877	13,961	163,545
Operating Expenses:				
Personal Services	-	-	9,040	9,040
Fringe Benefits	75,320	105,915	-	181,235
<i>Total Operating Expenses</i>	75,320	105,915	9,040	190,275
<i>Operating Income (Loss)</i>	(17,613)	(14,038)	4,921	(26,730)
Non-Operating Revenues (Expenses):				
Interest Income	-	-	94	94
<i>Total Non-Operating Revenues (Expenses)</i>	-	-	94	94
<i>Change in Net Position</i>	(17,613)	(14,038)	5,015	(26,636)
Net Position at Beginning of Year	344,230	32,990	240,296	617,516
<i>Net Position at End of Year</i>	\$ 326,617	\$ 18,952	\$ 245,311	\$ 590,880

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For The Year Ended December 31, 2013

	Workers' Compensation	JFS Self Insurance	Employee Benefits Trust	Totals
Cash Flows from Operating Activities:				
Cash Received from Other Revenues	\$ 57,707	\$ 91,876	\$ 13,961	\$ 163,544
Cash Payments for Employees	<u>(64,429)</u>	<u>(105,914)</u>	<u>(9,040)</u>	<u>(179,383)</u>
<i>Net Cash from Operating Activities</i>	(6,722)	(14,038)	4,921	(15,839)
Cash Flows from Investing Activities:				
Interest Received on Investments	-	-	94	94
<i>Net Cash from Investing Activities</i>	<u>-</u>	<u>-</u>	<u>94</u>	<u>94</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(6,722)	(14,038)	5,015	(15,745)
Cash and Cash Equivalents at Beginning of Year	<u>344,230</u>	<u>32,990</u>	<u>240,296</u>	<u>617,516</u>
Cash and Cash Equivalents at End of Year	<u>\$ 337,508</u>	<u>\$ 18,952</u>	<u>\$ 245,311</u>	<u>\$ 601,771</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:				
Operating Income (Loss)	\$ (17,613)	\$ (14,038)	\$ 4,921	\$ (26,730)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:				
Changes in Assets & Liabilities:				
Increase (Decrease) in Accounts Payable	338	-	-	338
Increase (Decrease) in Contracts Payable	<u>10,553</u>	<u>-</u>	<u>-</u>	<u>10,553</u>
<i>Net Cash from Operating Activities</i>	<u>\$ (6,722)</u>	<u>\$ (14,038)</u>	<u>\$ 4,921</u>	<u>\$ (15,839)</u>

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenses And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Internal Service Funds
For the Year Ended December 31, 2013**

Workers' Compensation Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 200,000	\$ 200,000	\$ 57,707	\$ (142,293)
Total Revenue	200,000	200,000	57,707	(142,293)
Expenses:				
Fringe Benefits	-	65,000	64,429	571
Total Expenses	-	65,000	64,429	571
Excess of Revenues Over (Under) Expenses	200,000	135,000	(6,722)	(141,722)
Fund Equity (Deficit) at Beginning of Year	344,230	344,230	344,230	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 544,230	\$ 479,230	\$ 337,508	\$ (141,722)

JFS Self Insurance Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 185,000	\$ 185,000	\$ 91,876	\$ (93,124)
Total Revenue	185,000	185,000	91,876	(93,124)
Expenses:				
Fringe Benefits	185,000	124,866	105,914	18,952
Total Expenses	185,000	124,866	105,914	18,952
Excess of Revenues Over (Under) Expenses	-	60,134	(14,038)	(74,172)
Fund Equity (Deficit) at Beginning of Year	32,990	32,990	32,990	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 32,990	\$ 93,124	\$ 18,952	\$ (74,172)

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenses And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Internal Service Funds
For the Year Ended December 31, 2013**

Employee Benefits Trust Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ -	\$ -	\$ 13,961	\$ 13,961
Interest	-	-	108	108
Total Revenue	-	-	14,069	14,069
Expenses:				
Salary and Waives	-	4,000	-	4,000
Fringe Benefits	-	58	-	58
Other	-	9,120	9,040	80
Total Expense	-	13,178	9,040	4,138
Excess of Revenues Over (Under) Expenses	-	(13,178)	5,029	18,207
Fund Equity (Deficit) at Beginning of Year	240,278	240,278	240,278	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 240,278	\$ 227,100	\$ 245,307	\$ 18,207

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, other governments, and/or other funds.

Private Purpose Trust Funds

Ruth Dye Trust

To account for money held in trust for the purpose of establishing and maintaining a public park to be named Ferndale.

Spay and Neuter Donations Trust

To account for donations held in trust for the purpose of helping the dog owners of Athens to spay or neuter their dogs.

Sheriff's Explorers Trust

To account for donations held in trust for the purpose of helping children with the costs of being in the Athens County Sheriff's Explorers, a part of the Boy Scouts of America.

Children Services Trust

To account for money held in trust for the purpose of providing certain needs for the children under the care of Children Services.

Ida Brooks Trust

To account for money held in trust for the purpose of providing school fees and other educational costs for the children under the care of Children Services.

Agency Funds

Health District

To account for the funds and subfunds of the Board of Health for which the County Auditor is ex officio fiscal agent as required under Section 1515.23, Ohio Revised Code.

Alcohol Drug Addiction and Mental Health Board (317 Board)

To account for a county-wide property tax levy, property tax revenues from Hocking and Vinton counties, and federal and state grants that have been expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public at large.

Soil Conservation

To account for funds and subfunds of the Soil and Water Conservation District, established under Chapter 1515, Revised Code, for which the County Auditor is fiscal agent.

Children Services Agency

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

Help Me Grow

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

Family and Children First Council (FCFC)

To account for monies received from the Ohio Children Trust Fund, through the Ohio Department of Job and Family Services, to provide for coordination of various family and community-based organizations in the planning and implementation of services for families with children.

ATHENS COUNTY, OHIO

Undivided Tax Agency

To account for the first and second half collection of real estate, special assessments, personal property, trailer and various other local taxes, including inheritance, cigarette, income, homestead rollback, gasoline, motor vehicle, permissive, hotel/motel and public library. These collections are periodically apportioned to local governments in the County.

S.E.O. (Southeast Ohio) Correctional Center

To account for revenue from federal and state grants that is used for the administrative costs of constructing the Southeast Ohio Correctional Center in Nelsonville.

Law Enforcement Agency

To account for revenue received from sale of contraband to be used by the Prosecuting Attorney and Sheriff for the purpose of law enforcement.

Athens-Hocking Solid Waste District Agency

To account for the operating funds of the Joint Solid Waste District for which the County Auditor is the fiscal officer. The District is comprised of Athens and Hocking Counties.

Insurance Agency

To account for monies received from former County employees to pay for their post-employment health insurance benefits.

Payroll Agency

To account for payroll taxes and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to other governmental units and private organizations.

County Court Agency

To account for the following court activities not being reflected within the County's accounting system:

1. Clerk of Courts auto title fees, and legal (court related) receipts, and dispositions;
2. Probate Court related receipts; and
3. Juvenile Court related receipts.

County Sheriff Agency

To account for the activities of the County Sheriff's civil account that is not currently reflected in the County's accounting system.

State Fees Agency

To account for monies from fees charged by the County that are due to the State.

Regional Planning Commission

To account for revenue used to oversee the urban and industrial development of Athens County.

ATHENS COUNTY, OHIO
Combining Statement of Fiduciary Net Position
Nonmajor Private Purpose Trust Funds
December 31, 2013

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Totals
<u>Assets:</u>						
Cash and Cash Equivalents	\$ 17,246	\$ 582	\$ 10	\$ 1,960	\$ 825	\$ 20,623
<i>Total Assets</i>	<u>17,246</u>	<u>582</u>	<u>10</u>	<u>1,960</u>	<u>825</u>	<u>20,623</u>
<u>Liabilities:</u>						
Accounts Payable	-	-	-	252	115	367
Contracts Payable	459	-	-	-	-	459
<i>Total Liabilities</i>	<u>459</u>	<u>-</u>	<u>-</u>	<u>252</u>	<u>115</u>	<u>826</u>
<u>Net Assets:</u>						
Held in Trust for Other Individuals and Organizations	16,787	582	10	1,708	710	19,797
<i>Total Net Position</i>	<u>\$ 16,787</u>	<u>\$ 582</u>	<u>\$ 10</u>	<u>\$ 1,708</u>	<u>\$ 710</u>	<u>\$ 19,797</u>

ATHENS COUNTY, OHIO
Combining Statement of Changes in Fiduciary Net Position
Nonmajor Private Purpose Trust Funds
For the Year Ended December 31, 2013

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Totals
<u>Additions:</u>						
Interest	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ 19
Other	-	-	-	4,666	952	5,618
<i>Total Additions</i>	<u>19</u>	<u>-</u>	<u>-</u>	<u>4,666</u>	<u>952</u>	<u>5,637</u>
<u>Deductions</u>						
	<u>4,604</u>	<u>-</u>	<u>-</u>	<u>2,958</u>	<u>242</u>	<u>7,804</u>
Change in Net Position	(4,585)	-	-	1,708	710	(2,167)
Net Position at Beginning of Year	21,372	582	10	-	-	21,964
Net Position at End of Year	<u>\$ 16,787</u>	<u>\$ 582</u>	<u>\$ 10</u>	<u>\$ 1,708</u>	<u>\$ 710</u>	<u>\$ 19,797</u>

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Private Purpose Trust Funds

For the Year Ended December 31, 2013

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

Ruth Dye Trust Fund

Spay and Neuter Donations Trust Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:	\$ -	\$ 3,500	\$ 4,666	\$ 1,166
Other	-	3,500	4,666	1,166
Total Revenue	-	3,500	4,666	1,166
Expenditures:	-	-	-	-
Current:	-	-	-	-
Health	-	3,500	2,706	794
Other	-	3,500	2,706	794
Total Health	-	3,500	2,706	794
Total Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	1,960	1,960
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 1,960	\$ 1,960

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Private Purpose Trust Funds

For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:	\$ -	\$ 952	\$ 952	\$ -
Other	-	952	952	-
Total Revenue	-	952	952	-
Expenditures:	-	-	-	-
Current:	-	-	-	-
Public Safety	-	600	127	473
Capital Outlay and Equipment	-	350	-	350
Other	-	-	-	-
Total Human Services	-	950	127	823
Total Expenditures	-	950	127	823
Excess of Revenues Over (Under) Expenditures	-	2	825	823
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ 2	\$ 825	\$ 823

Sheriff's Explorers Trust Fund

Children Services Trust Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:	\$ -	\$ -	\$ 19	\$ 19
Interest	5,000	5,000	-	(5,000)
Other	-	-	-	-
Total Revenue	5,000	5,000	19	(4,981)
Expenditures:	-	-	-	-
Current:	-	-	-	-
Human Services	5,000	5,000	4,724	276
Other	-	-	-	-
Total Human Services	5,000	5,000	4,724	276
Total Expenditures	5,000	5,000	4,724	276
Excess of Revenues Over (Under) Expenditures	-	-	(4,705)	(4,705)
Fund Balances (Deficit) at Beginning of Year	21,950	21,950	21,950	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 21,950	\$ 21,950	\$ 17,245	\$ (4,705)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Private Purpose Trust Funds
 For the Year Ended December 31, 2013

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Private Purpose Trust Funds
 For the Year Ended December 31, 2013

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Total Revenue	2,000	2,000	-	(2,000)
Expenditures:				
<i>Current:</i>				
Human Services	2,000	582	-	582
Other	-	-	-	-
Total Human Services	2,000	582	-	582
Total Expenditures	2,000	582	-	582
Excess of Revenues Over (Under) Expenditures	-	1,418	-	(1,418)
Fund Balances (Deficit) at Beginning of Year	582	582	582	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 582	\$ 2,000	\$ 582	\$ (1,418)

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ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2013

	Balance As Restated 01-01-13	Additions	Reductions	Balance 12-31-13
<u>Health District</u>				
Assets:				
Cash and Cash Equivalents	\$ 1,398,330	\$ 1,987,800	\$ 1,896,290	\$ 1,489,840
Intergovernmental Receivable	52,008	51,295	52,008	51,295
<i>Total Assets</i>	<u>\$ 1,450,338</u>	<u>\$ 2,039,095</u>	<u>\$ 1,948,298</u>	<u>\$ 1,541,135</u>
Liabilities:				
Intergovernmental Payable	\$ 1,450,338	\$ 2,039,095	\$ 1,948,298	\$ 1,541,135
<i>Total Liabilities</i>	<u>\$ 1,450,338</u>	<u>\$ 2,039,095</u>	<u>\$ 1,948,298</u>	<u>\$ 1,541,135</u>
<u>ADA Mental Health</u>				
Assets:				
Cash and Cash Equivalents	\$ 2,110,119	\$ 6,918,046	\$ 6,110,909	\$ 2,917,256
Intergovernmental Receivable	198,329	214,423	198,329	214,423
<i>Total Assets</i>	<u>\$ 2,308,448</u>	<u>\$ 7,132,469</u>	<u>\$ 6,309,238</u>	<u>\$ 3,131,679</u>
Liabilities:				
Intergovernmental Payable	\$ 2,308,448	\$ 7,132,469	\$ 6,309,238	\$ 3,131,679
<i>Total Liabilities</i>	<u>\$ 2,308,448</u>	<u>\$ 7,132,469</u>	<u>\$ 6,309,238</u>	<u>\$ 3,131,679</u>
<u>Soil Conservation</u>				
Assets:				
Cash and Cash Equivalents	\$ 91,528	\$ 306,852	\$ 229,759	\$ 168,621
<i>Total Assets</i>	<u>\$ 91,528</u>	<u>\$ 306,852</u>	<u>\$ 229,759</u>	<u>\$ 168,621</u>
Liabilities:				
Intergovernmental Payable	\$ 91,528	\$ 306,852	\$ 229,759	\$ 168,621
<i>Total Liabilities</i>	<u>\$ 91,528</u>	<u>\$ 306,852</u>	<u>\$ 229,759</u>	<u>\$ 168,621</u>
<u>Athens County Children Services Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 8,323	\$ 32,977	\$ 33,290	\$ 8,010
<i>Total Assets</i>	<u>\$ 8,323</u>	<u>\$ 32,977</u>	<u>\$ 33,290</u>	<u>\$ 8,010</u>
Liabilities:				
Intergovernmental Payable	\$ 8,323	\$ 32,977	\$ 33,290	\$ 8,010
<i>Total Liabilities</i>	<u>\$ 8,323</u>	<u>\$ 32,977</u>	<u>\$ 33,290</u>	<u>\$ 8,010</u>
<u>Help Me Grow</u>				
Assets:				
Cash and Cash Equivalents	\$ 77,168	\$ 150,624	\$ 185,358	\$ 42,434
<i>Total Assets</i>	<u>\$ 77,168</u>	<u>\$ 150,624</u>	<u>\$ 185,358</u>	<u>\$ 42,434</u>
Liabilities:				
Intergovernmental Payable	\$ 77,168	\$ 150,624	\$ 185,358	\$ 42,434
<i>Total Liabilities</i>	<u>\$ 77,168</u>	<u>\$ 150,624</u>	<u>\$ 185,358</u>	<u>\$ 42,434</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2013

	Balance As Restated 01-01-13	Additions	Reductions	Balance 12-31-13
<u>Family and Children First Council</u>				
Assets:				
Cash and Cash Equivalents	\$ 297,370	\$ 298,209	\$ 186,596	\$ 408,983
<i>Total Assets</i>	<u>\$ 297,370</u>	<u>\$ 298,209</u>	<u>\$ 186,596</u>	<u>\$ 408,983</u>
Liabilities:				
Intergovernmental Payable	\$ 297,370	\$ 298,209	\$ 186,596	\$ 408,983
<i>Total Liabilities</i>	<u>\$ 297,370</u>	<u>\$ 298,209</u>	<u>\$ 186,596</u>	<u>\$ 408,983</u>
<u>Undivided Tax Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 3,169,256	\$ 56,145,411	\$ 56,190,940	\$ 3,123,727
Property Taxes Receivable	41,402,251	41,565,642	41,402,251	41,565,642
Special Assessments Receivable	1,573,552	1,941,987	1,573,552	1,941,987
Intergovernmental Receivable	2,699,247	2,332,398	2,699,247	2,332,398
<i>Total Assets</i>	<u>\$ 48,844,306</u>	<u>\$ 101,985,438</u>	<u>\$ 101,865,990</u>	<u>\$ 48,963,754</u>
Liabilities:				
Intergovernmental Payable	\$ 48,844,306	\$ 101,985,438	\$ 101,865,990	\$ 48,963,754
<i>Total Liabilities</i>	<u>\$ 48,844,306</u>	<u>\$ 101,985,438</u>	<u>\$ 101,865,990</u>	<u>\$ 48,963,754</u>
<u>S.E.O. (Southeast Ohio) Correctional Center</u>				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 2,669,651	\$ 2,669,651	\$ -
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 2,669,651</u>	<u>\$ 2,669,651</u>	<u>\$ -</u>
Liabilities:				
Intergovernmental Payable	\$ -	\$ 2,669,651	\$ 2,669,651	\$ -
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 2,669,651</u>	<u>\$ 2,669,651</u>	<u>\$ -</u>
<u>Law Enforcement Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 7,206	\$ 405	\$ 7,547	\$ 64
Cash and Cash Equivalents in Segregated Accounts	68,202	57,613	49,851	75,964
<i>Total Assets</i>	<u>\$ 75,408</u>	<u>\$ 58,018</u>	<u>\$ 57,398</u>	<u>\$ 76,028</u>
Liabilities:				
Intergovernmental Payable	\$ 75,408	\$ 58,018	\$ 57,398	\$ 76,028
<i>Total Liabilities</i>	<u>\$ 75,408</u>	<u>\$ 58,018</u>	<u>\$ 57,398</u>	<u>\$ 76,028</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2013

	Balance As Restated 01-01-13	Additions	Reductions	Balance 12-31-13
<u>Athens-Hocking Solid Waste District Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 712,998	\$ 1,509,830	\$ 1,620,755	\$ 602,073
<i>Total Assets</i>	<u>\$ 712,998</u>	<u>\$ 1,509,830</u>	<u>\$ 1,620,755</u>	<u>\$ 602,073</u>
Liabilities:				
Intergovernmental Payable	\$ 712,998	\$ 1,509,830	\$ 1,620,755	\$ 602,073
<i>Total Liabilities</i>	<u>\$ 712,998</u>	<u>\$ 1,509,830</u>	<u>\$ 1,620,755</u>	<u>\$ 602,073</u>
<u>Insurance Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 1,085	\$ 1,109	\$ 1,089	\$ 1,105
<i>Total Assets</i>	<u>\$ 1,085</u>	<u>\$ 1,109</u>	<u>\$ 1,089</u>	<u>\$ 1,105</u>
Liabilities:				
Deposits Held and Due to Others	\$ 1,085	\$ 1,109	\$ 1,089	\$ 1,105
<i>Total Liabilities</i>	<u>\$ 1,085</u>	<u>\$ 1,109</u>	<u>\$ 1,089</u>	<u>\$ 1,105</u>
<u>Payroll Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 21,352,516	\$ 21,352,516	\$ -
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 21,352,516</u>	<u>\$ 21,352,516</u>	<u>\$ -</u>
Liabilities:				
Intergovernmental Payable	\$ -	\$ 21,352,516	\$ 21,352,516	\$ -
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 21,352,516</u>	<u>\$ 21,352,516</u>	<u>\$ -</u>
<u>County Court Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 277,245	\$ 7,399,854	\$ 7,423,512	\$ 253,587
<i>Total Assets</i>	<u>\$ 277,245</u>	<u>\$ 7,399,854</u>	<u>\$ 7,423,512</u>	<u>\$ 253,587</u>
Liabilities:				
Interfund Payable	\$ -	\$ 864,631	\$ 864,631	\$ -
Intergovernmental Payable	7,076	5,966,367	5,950,977	22,466
Deposits Held and Due to Others	-	14,932	14,932	-
Undistributed Monies	270,169	553,924	592,972	231,121
<i>Total Liabilities</i>	<u>\$ 277,245</u>	<u>\$ 7,399,854</u>	<u>\$ 7,423,512</u>	<u>\$ 253,587</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2013

	Balance As Restated 01-01-13	Additions	Reductions	Balance 12-31-13
<u>County Sheriff Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 59,469	\$ 1,549,065	\$ 1,591,351	\$ 17,183
<i>Total Assets</i>	<u>\$ 59,469</u>	<u>\$ 1,549,065</u>	<u>\$ 1,591,351</u>	<u>\$ 17,183</u>
Liabilities:				
Interfund Payable	\$ -	\$ 68,605	\$ 68,605	\$ -
Intergovernmental Payable	59,469	336,887	379,173	17,183
Deposits Held and Due to Others	-	1,143,573	1,143,573	-
<i>Total Liabilities</i>	<u>\$ 59,469</u>	<u>\$ 1,549,065</u>	<u>\$ 1,591,351</u>	<u>\$ 17,183</u>
<u>State Fees Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 52,820	\$ 211,620	\$ 220,777	\$ 43,663
Cash and Cash Equivalents in Segregated Accounts	108	9	108	9
<i>Total Assets</i>	<u>\$ 52,928</u>	<u>\$ 211,629</u>	<u>\$ 220,885</u>	<u>\$ 43,672</u>
Liabilities:				
Intergovernmental Payable	\$ 52,928	\$ 211,629	\$ 220,885	\$ 43,672
<i>Total Liabilities</i>	<u>\$ 52,928</u>	<u>\$ 211,629</u>	<u>\$ 220,885</u>	<u>\$ 43,672</u>
<u>Regional Planning Commission</u>				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 85,000	\$ 85,000	\$ -
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ -</u>
Liabilities:				
Intergovernmental Payable	\$ -	\$ 85,000	\$ 85,000	\$ -
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ -</u>
<u>Total All Agency Funds</u>				
Assets:				
Cash and Cash Equivalents	\$ 7,926,203	\$ 91,670,050	\$ 90,790,477	\$ 8,805,776
Cash and Cash Equivalents in Segregated Accounts	405,024	9,006,541	9,064,822	346,743
Property Taxes Receivable	41,402,251	41,565,642	41,402,251	41,565,642
Special Assessments Receivable	1,573,552	1,941,987	1,573,552	1,941,987
Intergovernmental Receivable	2,949,584	2,598,116	2,949,584	2,598,116
<i>Total Assets</i>	<u>\$ 54,256,614</u>	<u>\$ 146,782,336</u>	<u>\$ 145,780,686</u>	<u>\$ 55,258,264</u>
Liabilities:				
Interfund Payable	\$ -	\$ 933,236	\$ 933,236	\$ -
Intergovernmental Payable	53,985,360	144,135,562	143,094,884	55,026,038
Deposits Held and Due to Others	1,085	1,159,614	1,159,594	1,105
Undistributed Monies	270,169	553,924	592,972	231,121
<i>Total Liabilities</i>	<u>\$ 54,256,614</u>	<u>\$ 146,782,336</u>	<u>\$ 145,780,686</u>	<u>\$ 55,258,264</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.

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These tables contain trend information to help the reader understand how the county financial position has changed over time.

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These tables contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant sources of property tax revenue.

Debt Capacity 9-13

These tables present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

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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 facilitate comparisons of financial information over time and among governments.

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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.

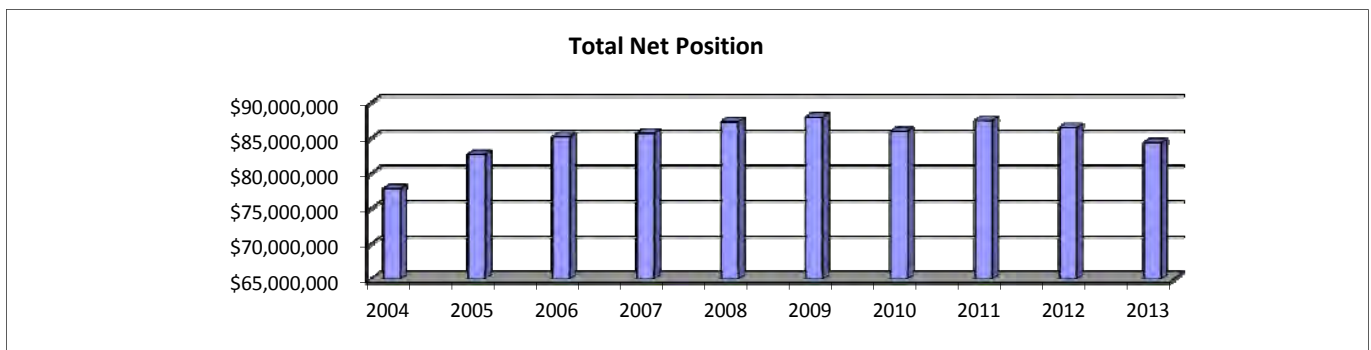
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These tables contain information on property and sales tax as well as receipts for the State Government for the County and its subdivisions.

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 Position by Component
Last Ten Years
(accrual basis of accounting)

	2004	2005	2006	2007
Governmental Activities				
Invested in Capital Assets, net of related debt	\$ 61,122,798	\$ 63,158,311	\$ 60,649,509	\$ 61,794,139
Restricted for:				
Job and Family Services	942,829	835,778	1,196,393	449,612
Road and Bridge Services	2,055,656	2,349,245	2,238,164	2,078,112
Children Services	467,373	478,529	2,376,985	3,087,035
Developmental Disabilities Services	2,450,392	4,041,226	5,056,746	5,487,011
Ambulance Services	1,365,102	1,431,930	1,232,331	1,259,398
Capital Projects	-	130,072	2,245,103	754,959
Debt Service	-	914,000	-	-
General Government:				
Legislative and Executive	668,350	786,322	680,517	687,169
Judicial	298,504	285,047	264,004	171,521
Public Safety	1,190,182	873,488	1,178,422	1,382,146
Public Works	78,165	367,289	107,149	253,286
Health	501,844	558,797	642,111	713,065
Human Services	933,611	733,779	505,906	446,866
Consevation and Recreation	990	990	990	990
Economic Development and Assistance	1,142,137	1,144,836	947,457	874,797
Unrestricted (Deficit)	<u>(1,968,131)</u>	<u>(1,975,578)</u>	<u>(371,042)</u>	<u>366,816</u>
Total Governmental Activities Net Position	<u>71,249,802</u>	<u>76,114,061</u>	<u>78,950,745</u>	<u>79,806,922</u>
Business-Type Activities				
Invested in Capital Assets, net of related debt	4,581,374	4,502,072	4,301,307	4,145,345
Unrestricted (Deficit)	<u>1,958,309</u>	<u>2,020,101</u>	<u>1,897,433</u>	<u>1,719,978</u>
Total Business-Type Activities Net Position	<u>6,539,683</u>	<u>6,522,173</u>	<u>6,198,740</u>	<u>5,865,323</u>
Primary Government				
Invested in Capital Assets, net of related debt	65,704,172	67,660,383	64,950,816	65,939,484
Restricted	12,095,135	14,931,328	18,672,278	17,645,967
Unrestricted (Deficit)	<u>(9,822)</u>	<u>44,523</u>	<u>1,526,391</u>	<u>2,086,794</u>
Total Primary Government Net Position	<u>\$ 77,789,485</u>	<u>\$ 82,636,234</u>	<u>\$ 85,149,485</u>	<u>\$ 85,672,245</u>



2008	2009	2010	2011	2012	2013
\$ 62,286,165	\$ 61,155,336	\$ 60,017,787	\$ 58,927,403	\$ 57,263,128	\$ 55,508,947
638,956	796,720	728,301	754,825	695,224	652,291
2,035,449	2,609,225	2,812,526	2,678,368	3,155,856	2,875,047
3,860,714	4,672,808	5,142,144	5,659,919	4,164,009	3,883,355
5,554,745	6,113,671	5,287,357	4,872,193	5,290,013	4,451,033
1,034,351	923,167	633,101	1,390,658	1,831,956	1,676,085
439,007	377,431	383,892	1,483,892	1,930,692	2,028,740
-	-	-	-	-	-
650,146	778,790	841,048	1,098,062	866,346	854,022
154,839	295,585	136,868	232,445	247,103	225,914
1,639,561	1,674,412	1,742,657	1,809,236	1,765,184	2,084,375
137,354	148,989	226,519	517,323	609,096	626,762
828,538	871,600	896,073	979,354	1,045,127	1,077,607
771,405	1,015,282	661,828	567,168	755,410	874,715
990	990	990	8,738	7,191	8,636
905,489	809,442	668,945	632,456	632,481	617,840
476,300	(114,034)	226,785	212,352	684,030	1,469,666
<u>81,414,009</u>	<u>82,129,414</u>	<u>80,406,821</u>	<u>81,824,392</u>	<u>80,942,846</u>	<u>78,915,035</u>
4,019,407	3,894,126	3,808,111	3,672,521	3,599,584	3,572,537
<u>1,842,944</u>	<u>1,919,196</u>	<u>1,968,269</u>	<u>1,936,727</u>	<u>1,906,792</u>	<u>1,811,893</u>
<u>5,862,351</u>	<u>5,813,322</u>	<u>5,776,380</u>	<u>5,609,248</u>	<u>5,506,376</u>	<u>5,384,430</u>
66,305,572	65,049,462	63,825,898	62,599,924	60,862,712	59,081,484
18,651,544	21,088,112	20,162,249	22,684,637	22,995,688	21,936,422
2,319,244	1,805,162	1,911,643	2,149,079	2,590,822	3,281,559
<u>\$ 87,276,360</u>	<u>\$ 87,942,736</u>	<u>\$ 85,899,790</u>	<u>\$ 87,433,640</u>	<u>\$ 86,449,222</u>	<u>\$ 84,299,465</u>

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

	2004	2005	2006	2007
Expenses				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$ 4,940,844	\$ 5,388,878	\$ 5,543,056	\$ 5,982,250
Judicial	2,373,755	2,396,367	2,460,980	2,548,986
Public Safety	4,138,045	4,078,211	4,453,898	4,404,178
Public Works	5,976,002	4,769,293	7,197,318	7,797,779
Health	2,243,254	2,440,297	2,397,445	2,110,528
Human Services	25,795,197	29,393,680	27,912,278	30,856,272
Conservation and Recreation	14,012	16,712	20,237	16,491
Economic Development and Assistance	21,352	34,636	213,883	263,447
Interest and Fiscal Charges	176,390	194,158	177,726	161,501
<i>Total Governmental Activities Expenses</i>	<u>45,678,851</u>	<u>48,712,232</u>	<u>50,376,821</u>	<u>54,141,432</u>
Business-Type Activities:				
Plains Sewer	282,308	293,350	394,998	388,319
Plains Water	521,846	562,006	631,246	893,549
Buchtel Sewer	202,133	215,254	211,952	214,681
Buchtel Water	116,330	106,472	104,303	95,700
Rural Solid Waste	4,884	38,356	15,168	-
<i>Total Business-Type Activities Expenses</i>	<u>1,127,501</u>	<u>1,215,438</u>	<u>1,357,667</u>	<u>1,592,249</u>
<i>Total Primary Government Expenses</i>	46,806,352	49,927,670	51,734,488	55,733,681
Program Revenues				
Governmental Activities:				
Charges for Services:				
<i>General Government:</i>				
Legislative and Executive	1,764,405	2,006,968	2,344,739	2,378,552
Judicial	602,950	646,084	698,585	710,982
Public Safety	77,511	147,229	110,973	158,454
Public Works	623,319	59,060	60,937	51,151
Health	89,745	119,088	116,848	170,187
Human Services	1,383,252	1,168,019	1,639,925	1,284,239
Economic Development and Assistance	-	-	-	-
Operating Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	67,267	34,414	22,853	-
Judicial	66,359	78,411	37,720	39,712
Public Safety	466,243	416,956	401,872	273,519
Public Works	3,642,896	4,668,019	4,953,375	5,639,339
Health	313,420	205,763	223,240	233,678
Human Services	14,112,543	20,922,923	20,295,045	20,617,462
Conservation and Recreation	-	-	-	2,500
Economic Development and Assistance	-	-	-	212,859
Capital Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	-	638,468	-	-
Public Works	1,315,038	1,371,337	360,000	716,149
Health	-	96,225	-	-
Human Services	-	32,789	-	-
Conservation and Recreation	-	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>24,524,948</u>	<u>32,611,753</u>	<u>31,266,112</u>	<u>32,488,783</u>

	2008	2009	2010	2011	2012	2013
\$	6,639,669	\$ 6,166,888	\$ 6,438,731	\$6,074,175	\$ 6,297,223	\$6,883,183
	2,401,481	2,478,807	2,389,677	2,396,048	2,217,794	2,356,675
	4,733,771	5,378,212	5,628,032	5,428,563	5,704,335	5,551,758
	5,850,362	6,228,570	7,612,426	7,169,342	7,352,759	7,916,780
	2,413,340	2,770,554	2,849,492	3,382,609	3,506,433	3,694,548
	29,241,112	29,314,950	29,647,840	27,409,271	26,289,899	27,947,833
	18,193	16,769	15,349	8,464	134,111	15,010
	46,794	120,179	180,400	53,091	6,282	121,772
	152,967	121,227	101,649	85,518	68,425	45,795
	<u>51,497,689</u>	<u>52,596,156</u>	<u>54,863,596</u>	<u>52,007,081</u>	<u>51,577,261</u>	<u>54,533,354</u>
	262,550	342,729	322,503	343,497	398,860	356,053
	564,917	593,588	588,621	657,233	605,985	654,415
	207,878	183,122	184,257	192,089	195,880	226,546
	115,974	119,648	136,920	143,094	188,129	118,418
	-	-	41,771	73,341	59,467	33,421
	<u>1,151,319</u>	<u>1,239,087</u>	<u>1,274,072</u>	<u>1,409,254</u>	<u>1,448,321</u>	<u>1,388,853</u>
	52,649,008	53,835,243	56,137,668	53,416,335	53,025,582	55,922,207
	2,333,795	2,212,028	2,355,292	2,282,095	2,266,957	2,256,302
	703,588	851,327	1,042,951	1,041,981	993,014	955,410
	197,294	212,821	244,226	255,323	259,138	327,138
	39,058	46,405	51,156	134,769	128,824	154,098
	214,250	219,087	209,963	2,068,072	1,847,655	1,295,700
	1,323,756	1,424,071	1,380,377	392,367	279,047	287,383
	-	371	-	-	-	-
	7,971	1,000	3,407	9,905	9,815	2,070
	59,712	36,983	45,757	51,697	73,075	63,267
	392,775	399,396	596,048	593,761	478,776	400,008
	5,011,425	4,769,105	5,547,173	5,297,881	5,148,124	4,877,211
	310,804	488,461	347,969	251,271	290,358	268,345
	20,135,274	20,115,922	17,679,964	18,359,824	16,541,028	16,964,281
	38,000	3,678	-	37,485	89,855	-
	65,842	-	-	-	-	-
	-	-	-	-	-	-
	400,000	769,576	592,904	57,775	299,759	356,494
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	415,107
	<u>31,233,544</u>	<u>31,550,231</u>	<u>30,097,187</u>	<u>30,834,206</u>	<u>28,705,425</u>	<u>28,622,814</u>

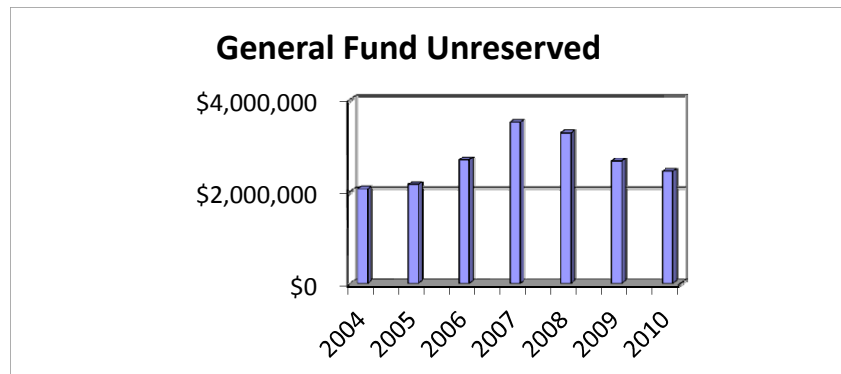
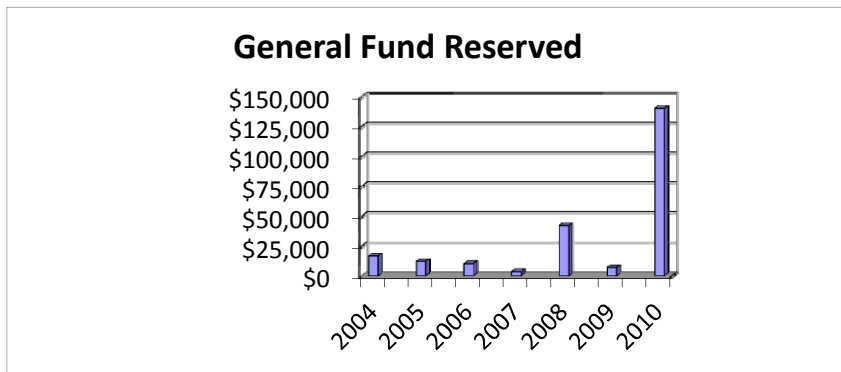
Table 2
Athens County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2004	2005	2006	2007
Business-Type Activities:				
Charges for Services:				
Plains Sewer	319,339	354,023	289,803	359,179
Plains Water	466,502	522,000	488,880	597,114
Buchtel Sewer	138,473	153,276	141,228	153,186
Buchtel Water	129,611	127,414	150,390	130,488
Sheriff Academy Training	-	-	-	-
Capital Grants and Contributions:				
Plains Sewer	-	6,250	-	-
Total Business-Type Activities Program Revenues	<u>1,053,925</u>	<u>1,162,963</u>	<u>1,070,301</u>	<u>1,239,967</u>
Total Primary Government Program Revenues	25,578,873	33,774,716	32,336,413	33,728,750
Net (Expense) Revenue				
Governmental Activities	(21,153,903)	(16,100,479)	(19,110,709)	(21,652,649)
Business-Type Activities	(73,576)	(52,475)	(287,366)	(352,282)
Total Primary Government Net (Expense) Revenue	<u>\$ (21,227,479)</u>	<u>\$ (16,152,954)</u>	<u>\$ (19,398,075)</u>	<u>\$ (22,004,931)</u>
General Revenues and Other Change in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	1,599,897	1,576,711	1,707,035	1,726,933
Children Services	2,056,841	2,105,790	3,285,661	3,365,553
ACBDD	3,385,413	3,366,791	4,159,084	4,251,531
Ambulance Service	1,496,469	1,460,817	1,492,876	1,522,723
Other Purposes	605,568	590,976	610,579	615,325
Sales Tax Levied for:				
General Fund	4,521,037	4,647,237	4,796,329	5,000,554
911 Emergency Communications	1,130,197	1,161,202	1,198,886	1,249,743
Grants and Entitlements				
not restricted to Specific Programs	1,635,698	1,770,037	1,805,094	1,739,663
Investment Earnings	277,099	627,608	1,297,166	1,607,194
Gain on Sale of Capital Assets	-	-	1,459,563	60,737
Miscellaneous	3,281,439	2,160,683	1,494,405	1,368,870
Transfers	-	(3,529)	-	-
Total Governmental Activities	<u>19,989,658</u>	<u>19,464,323</u>	<u>23,306,678</u>	<u>22,508,826</u>
Business-Type Activities:				
Investment Earnings	254	369	421	388
Miscellaneous	26,675	22,078	19,035	18,477
Transfers	-	3,529	-	-
Total Business-Type Activities	<u>26,929</u>	<u>25,976</u>	<u>19,456</u>	<u>18,865</u>
Total Primary Government	<u>20,016,587</u>	<u>19,490,299</u>	<u>23,326,134</u>	<u>22,527,691</u>
Change in Net Position				
Governmental Activities	(1,164,245)	3,363,844	4,195,969	856,177
Business-Type Activities	(46,647)	(26,499)	(267,910)	(333,417)
Total Primary Government Change in Net Position	<u>\$ (1,210,892)</u>	<u>\$ 3,337,345</u>	<u>\$ 3,928,059</u>	<u>\$ 522,760</u>

2008	2009	2010	2011	2012	2013
315,759	325,985	319,429	307,499	335,963	308,925
560,132	586,164	593,651	581,772	639,759	579,582
129,810	166,837	165,617	172,844	165,544	184,331
108,449	89,406	84,663	85,348	81,820	113,782
-	-	45,825	75,400	64,129	40,794
-	-	-	-	-	-
<u>1,114,150</u>	<u>1,168,392</u>	<u>1,209,185</u>	<u>1,222,863</u>	<u>1,287,215</u>	<u>1,227,414</u>
32,347,694	32,718,623	31,306,372	32,057,069	29,992,640	29,850,228
(20,264,145)	(21,045,925)	(24,766,409)	(21,172,875)	(22,871,836)	(\$25,910,540)
(37,169)	(70,695)	(64,887)	(186,391)	(161,106)	(161,439)
<u>\$ (20,301,314)</u>	<u>\$ (21,116,620)</u>	<u>\$ (24,831,296)</u>	<u>\$ (21,359,266)</u>	<u>\$ (23,032,942)</u>	<u>(\$26,071,979)</u>
1,708,989	1,914,319	1,945,629	1,933,390	1,937,661	1,951,706
3,253,291	3,248,483	3,325,091	3,294,170	2,749,746	3,351,573
4,105,214	4,097,817	4,236,081	4,574,895	4,192,444	4,265,243
1,466,651	1,462,543	1,498,510	1,494,151	1,506,186	1,773,267
592,936	590,317	834,023	813,351	818,547	827,089
5,087,287	5,131,814	5,388,914	5,448,465	5,821,327	5,990,743
1,271,502	1,281,712	1,347,056	1,361,596	1,513,874	1,497,493
1,970,699	1,785,484	1,930,095	1,685,037	1,507,284	2,235,984
1,184,704	720,993	-	173,564	201,100	112,432
-	-	802,564	-	-	-
1,229,959	1,527,849	1,637,750	1,811,827	1,936,902	1,877,199
-	-	-	-	-	-
<u>21,871,232</u>	<u>21,761,331</u>	<u>22,945,713</u>	<u>22,590,446</u>	<u>22,185,071</u>	<u>23,882,729</u>
235	74	50	40	26	20
33,962	21,592	27,895	19,219	55,291	39,473
-	-	-	-	-	-
<u>34,197</u>	<u>21,666</u>	<u>27,945</u>	<u>19,259</u>	<u>55,317</u>	<u>39,493</u>
<u>21,905,429</u>	<u>21,782,997</u>	<u>22,973,658</u>	<u>22,609,705</u>	<u>22,240,388</u>	<u>23,922,222</u>
1,607,087	715,406	(1,820,696)	1,417,571	(686,765)	(\$2,027,811)
(2,972)	(49,029)	(36,942)	(167,132)	(105,789)	(121,946)
<u>\$ 1,604,115</u>	<u>\$ 666,377</u>	<u>\$ (1,857,638)</u>	<u>\$ 1,250,439</u>	<u>\$ (792,554)</u>	<u>(\$2,149,757)</u>

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General Fund				
Reserved	\$ 16,713	\$ 12,101	\$ 10,270	\$ 3,773
Unreserved	2,058,002	2,154,967	2,687,017	3,507,137
Nonspendable	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	<u>2,074,715</u>	<u>2,167,068</u>	<u>2,697,287</u>	<u>3,510,910</u>
All Other Governmental Funds				
Reserved	853,100	745,044	880,531	741,462
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	9,637,923	11,202,773	14,058,916	15,442,758
Debt Service Funds	7,160	8,255	7,224	7,249
Capital Projects Funds	(796,909)	129,838	2,243,752	731,174
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total All Other Governmental Funds	<u>9,701,274</u>	<u>12,085,910</u>	<u>17,190,423</u>	<u>16,922,643</u>
Total Governmental Funds	<u>\$ 11,775,989</u>	<u>\$ 14,252,978</u>	<u>\$ 19,887,710</u>	<u>\$ 20,433,553</u>



2008	2009	2010	2011	2012	2013
\$ 42,026	\$ 7,037	\$ 140,018	\$ -	\$ -	\$ -
3,276,213	2,663,058	2,440,631	-	-	-
-	-	-	244,308	218,988	208,930
-	-	-	865,461	1,185,752	1,179,242
-	-	-	1,100,834	1,341,484	1,648,139
<u>3,318,239</u>	<u>2,670,095</u>	<u>2,580,649</u>	<u>2,210,603</u>	<u>2,746,224</u>	<u>3,036,311</u>
595,560	510,593	533,931	-	-	-
15,777,513	18,495,623	17,380,905	-	-	-
7,266	7,272	7,276	-	-	-
439,007	377,431	383,892	-	-	-
-	-	-	380,830	628,507	796,385
-	-	-	19,174,820	18,190,742	16,785,122
-	-	-	50,358	36,867	43,523
-	-	-	1,455,786	1,902,586	2,000,634
-	-	-	(12,422)	(69,040)	(36,449)
<u>16,819,346</u>	<u>19,390,919</u>	<u>18,306,004</u>	<u>21,049,372</u>	<u>20,689,662</u>	<u>19,589,215</u>
<u>\$ 20,137,585</u>	<u>\$ 22,061,014</u>	<u>\$ 20,886,653</u>	<u>\$ 23,259,975</u>	<u>\$ 23,435,886</u>	<u>\$ 22,625,526</u>

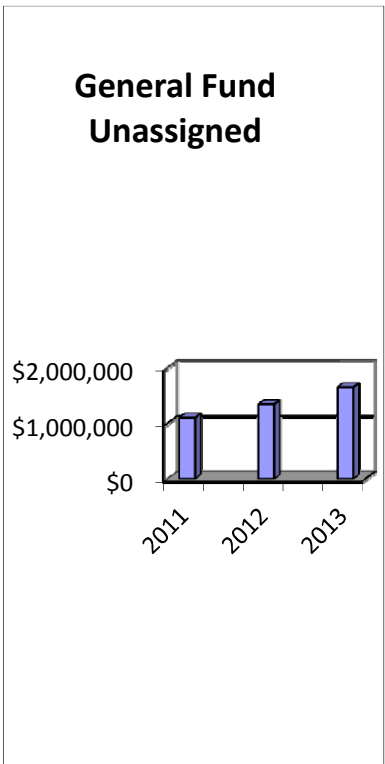
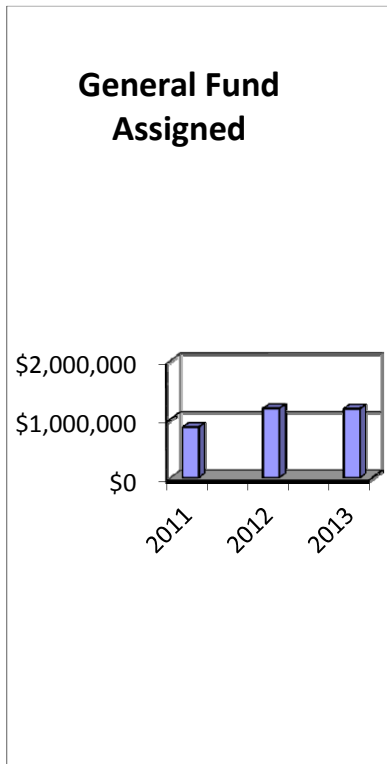
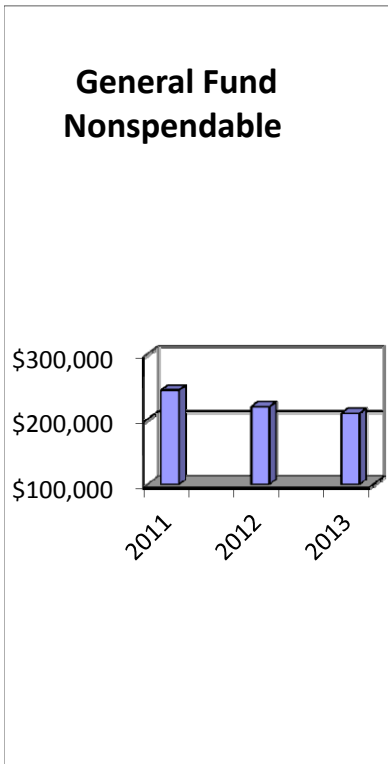


Table 4
Athens County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2004	2005	2006	2007
Revenues				
Property Taxes	\$ 8,891,896	\$ 8,971,221	\$ 11,306,421	\$ 11,443,813
Sales Tax	5,651,234	5,808,439	5,995,215	6,250,297
Intergovernmental	22,015,512	30,529,026	28,406,355	29,615,981
Charges for Services	3,601,155	3,801,085	4,612,767	4,390,648
Licenses and Permits	79,326	111,703	108,142	142,145
Fines and Forfeitures	156,024	227,476	255,263	220,772
Interest	274,390	621,232	1,286,644	1,595,741
Other Revenues	3,251,579	2,188,579	1,494,386	1,353,714
Total Revenues	43,921,116	52,258,761	53,465,193	55,013,111
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	4,776,331	5,571,186	5,458,138	5,904,759
Judicial	2,420,386	2,399,131	2,498,177	2,517,781
Public Safety	4,128,560	4,806,045	4,326,953	4,391,001
Public Works	5,335,375	4,994,639	5,680,193	5,876,922
Health	2,324,820	2,263,266	2,567,125	2,235,215
Human Services	25,538,505	28,771,969	27,867,281	30,242,028
Conservation and Recreation	8,382	7,751	12,384	7,783
Economic Development and Assistance	21,352	34,636	213,883	263,447
Capital Outlay	1,480,035	896,122	823,174	2,639,293
<i>Debt Service:</i>				
Principal Retirement	407,607	462,556	471,985	572,853
Interest and Fiscal Charges	177,422	192,053	179,567	166,391
Total Expenditures	46,618,775	50,399,354	50,098,860	54,817,473
Excess of Revenues Over (Under) Expenditures	(2,697,659)	1,859,407	3,366,333	195,638
<u>Other Financing Sources (Uses):</u>				
Sale of Capital Assets	-	2,830	2,301,400	133,470
Proceeds of Bonds	-	-	-	-
Proceeds of Capital Leases	-	143,896	-	216,735
Proceeds from Issuance of Notes	-	914,000	-	-
Proceeds from Premium on Notes	-	12,529	-	-
Transfers - In	1,588,095	1,184,866	1,650,378	1,649,438
Transfers - Out	(1,588,095)	(1,188,395)	(1,650,378)	(1,649,438)
Total Other Sources (Uses)	-	1,069,726	2,301,400	350,205
Net Change in Fund Balances	\$ (2,697,659)	\$ 2,929,133	\$ 5,667,733	\$ 545,843
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	1.38%	1.45%	1.38%	1.47%

2008	2009	2010	2011	2012	2013
\$ 11,145,966	\$ 11,197,717	\$ 11,693,835	\$ 12,085,653	\$ 11,162,802	\$ 12,146,623
6,358,789	6,413,526	6,735,970	6,810,061	7,335,201	7,488,236
27,666,853	28,706,773	26,543,702	26,633,042	24,087,442	25,397,276
4,441,766	4,549,722	4,772,951	5,650,053	5,256,921	4,824,314
155,708	165,935	152,889	168,265	160,270	166,477
214,267	250,453	358,125	356,289	357,444	285,240
1,179,206	720,332	802,329	173,415	200,907	112,338
1,229,484	1,527,849	1,202,350	1,384,143	1,715,132	1,713,654
52,392,039	53,532,307	52,262,151	53,260,921	50,276,119	52,134,158
6,185,898	5,905,164	6,058,987	5,771,779	6,032,282	6,516,743
2,482,446	2,485,919	2,581,531	2,387,848	2,226,535	2,341,975
4,708,679	5,176,314	5,627,638	5,528,198	5,723,483	5,579,749
5,365,178	4,580,965	5,615,145	5,490,075	5,159,020	5,485,836
2,693,208	2,708,952	2,898,067	3,398,529	3,647,196	3,992,502
29,598,522	29,161,984	29,373,095	27,645,287	26,258,264	27,646,380
47,391	7,016	5,596	52,129	141,761	420,364
46,794	120,179	180,400	53,091	6,282	121,772
965,952	881,152	636,443	57,775	302,959	658,446
469,250	505,173	489,219	521,871	533,801	188,983
154,985	122,899	103,367	87,305	70,278	46,422
52,718,303	51,655,717	53,569,488	50,993,887	50,101,861	52,999,172
(326,264)	1,876,590	(1,307,337)	2,267,034	174,258	(865,014)
2,240	2,090	553	750	1,653	211
-	-	-	24,995	-	-
28,056	44,748	94,417	81,687	-	54,443
-	-	-	-	-	-
-	-	-	-	-	-
1,831,700	1,135,066	1,129,619	2,080,723	1,427,698	1,054,239
(1,831,700)	(1,135,066)	(1,129,619)	(2,080,723)	(1,427,698)	(1,054,239)
30,296	46,838	94,970	107,432	1,653	54,654
\$ (295,968)	\$ 1,923,428	\$ (1,212,367)	\$ 2,374,466	\$ 175,911	\$ (810,360)
1.27%	1.28%	1.16%	1.26%	1.27%	0.47%

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

Collection Year	Real Estate			Tangible Personal Property				Total		Ratio of		
	Assessed Value		Estimated Actual Value	Public Utility		General Business		Assessed Value	Estimated Actual Value	Total Estimated Actual Value	Value To Total Estimated Actual Value	Weighted Average Tax Rate
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value					
2004	\$ 490,140,110	\$ 139,522,910	\$ 1,798,947,248	\$ 74,753,240	\$ 213,570,007	\$ 37,799,952	\$ 151,199,808	\$ 742,216,212	\$ 2,163,717,063	34.30%	\$ 15.64	
2005	496,815,920	137,569,360	1,812,438,745	80,860,340	231,017,991	36,745,484	146,981,936	751,991,104	2,190,438,672	34.33%	15.61	
2006	549,868,030	151,550,010	2,003,951,340	84,509,640	241,444,041	25,437,112	101,748,448	811,364,792	2,347,143,829	34.57%	15.48	
2007	559,722,860	149,288,760	2,025,646,198	81,987,560	234,238,459	16,958,075	67,832,300	807,957,255	2,327,716,957	34.71%	17.36	
2008	571,790,910	151,602,960	2,066,736,287	77,165,970	220,463,176	11,967,974	47,871,896	812,527,814	2,335,071,359	34.80%	17.36	
2009	652,144,310	188,503,680	2,401,731,307	77,881,300	222,506,874	2,946,570	11,786,280	921,475,860	2,636,024,461	34.96%	17.36	
2010	655,928,350	189,355,330	2,414,975,474	82,491,110	235,677,101	1,424,070	5,696,280	929,198,860	2,656,348,855	34.98%	15.97	
2011	657,867,710	187,291,290	2,414,619,263	85,591,790	244,535,744	-	-	930,750,790	2,659,155,007	35.00%	16.42	
2012	658,287,200	185,481,690	2,410,647,719	87,755,370	250,717,092	-	-	931,524,260	2,661,364,811	35.00%	17.06	
2013	662,155,480	188,831,090	2,431,268,630	88,325,970	252,347,296	-	-	939,312,540	2,683,615,926	35.00%	15.92	

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<u>Townships</u>										
Athens	8.20	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Alexander	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	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	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Carthage	5.70	5.70	5.70	5.70	8.70	8.70	8.70	8.70	8.70	9.30
Dover	11.20	11.20	11.20	8.70	8.70	8.70	8.70	8.70	8.70	8.70
Lee	5.30	5.30	5.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Lodi	9.30	9.30	9.30	9.30	9.30	9.30	10.30	11.05	11.05	11.05
Rome	11.70	11.70	11.70	11.70	15.99	15.99	15.99	15.99	15.99	13.90
Troy	6.00	6.00	6.00	6.00	6.00	6.00	5.50	6.20	6.20	6.20
Trimble	6.40	6.40	6.40	6.40	6.40	6.70	6.20	6.20	6.20	6.20
Waterloo	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
York	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10
<u>School Districts</u>										
Alexander Local	38.76	38.76	38.76	38.76	38.76	37.47	37.27	37.21	37.16	37.00
Trimble Local	32.92	32.92	32.92	32.92	31.77	29.47	29.52	29.45	29.48	29.42
Warren Local	35.50	35.40	34.60	34.60	34.50	35.08	35.08	34.73	34.97	34.85
Athens City	64.60	69.78	69.49	69.52	63.76	61.72	61.70	61.68	61.76	62.04
Federal Hocking Local	34.00	34.00	34.00	30.30	30.30	30.08	30.08	30.01	29.99	29.99
Nelsonville-York City	32.20	34.40	34.44	34.44	34.44	34.44	34.40	34.40	34.30	33.53
<u>Joint Vocational Schools</u>										
Tri-County	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Washington County	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<u>Cities</u>										
Athens	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Nelsonville	10.80	10.80	10.80	10.80	9.00	9.00	9.00	9.00	9.00	9.00
<u>Villages</u>										
Albany	8.00	8.00	8.50	8.50	8.50	7.50	9.00	9.00	9.00	9.00
Amesville	18.50	18.50	18.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
Chauncey	7.90	7.90	2.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Coolville	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	2.90
Glouster	13.20	13.20	13.20	13.20	13.20	13.20	13.20	16.20	16.20	16.20
Jacksonville	19.50	16.30	19.50	19.50	19.50	19.50	19.50	19.50	19.50	24.80
Trimble	20.70	20.70	20.70	16.10	16.10	13.90	13.90	13.90	13.90	13.90
Buchtel	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
<u>Special Districts</u>										
The Plains Fire	12.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
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										
2000, 2005, 2010 T.B. Hospital - 5 Years										
Residential/Agricultural Real	0.19	0.19	0.17	0.17	0.17	0.15	0.15	0.15	0.15	0.15
Commercial/Industrial and P.U. Real	0.22	0.23	0.21	0.22	0.22	0.18	0.18	0.18	0.18	0.19
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
2002, 2007 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.62	0.62	0.57	0.57	0.57	0.51	0.51	0.51	0.51	0.51
Commercial/Industrial and P.U. Real	0.68	0.68	0.64	0.65	0.65	0.54	0.55	0.55	0.56	0.56
General Business and P.U. Personal	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
2009 Senior Citizens - 5 Years										
Residential/Agricultural Real							0.25	0.25	0.25	0.25
Commercial/Industrial and P.U. Real							0.25	0.25	0.25	0.25
General Business and P.U. Personal							0.25	0.25	0.25	0.25
1997, 2005 Children Services - 10 Years										
Residential/Agricultural Real	1.11	1.11	2.74	2.74	2.74	2.43	2.44	2.44	2.45	2.45
Commercial/Industrial and P.U. Real	1.27	1.28	2.81	2.87	2.88	2.36	2.43	2.44	2.47	2.48
General Business and P.U. Personal	1.50	1.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2000, 2010 Children Services - 10 Years										
Residential/Agricultural Real	1.66	1.66	1.52	1.51	1.51	1.34	1.35	1.35	0.67	1.36
Commercial/Industrial and P.U. Real	1.80	1.82	1.70	1.74	1.75	1.43	1.47	1.48	0.75	1.50
General Business and P.U. Personal	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	2.00
1977 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	0.24	0.24								
Commercial/Industrial and P.U. Real	0.36	0.36								
General Business and P.U. Personal	1.00	1.00								
2001 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.50	1.49	1.36	1.36	1.37	1.21	1.21	1.21	1.22	1.22
Commercial/Industrial and P.U. Real	1.62	1.64	1.53	1.56	1.57	1.29	1.33	1.33	1.34	1.35
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	1.16	1.16	2.61	2.61	2.60	2.31	2.31	2.32	2.33	2.33
Commercial/Industrial and P.U. Real	1.38	1.39	2.67	2.72	2.74	2.24	2.31	2.32	2.34	2.36
General Business and P.U. Personal	1.85	1.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85
2002, 2010 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.49	1.50	1.37	1.37	1.37	1.21	1.21	1.80	1.30	1.30
Commercial/Industrial and P.U. Real	1.63	1.64	1.53	1.56	1.57	1.29	1.33	1.80	1.30	1.30
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.30	1.30
1999, 2004, 2009 EMS - 5 Years										
Residential/Agricultural Real	0.37	0.37	0.34	0.34	0.34	0.30	0.30	0.30	0.30	0.30
Commercial/Industrial and P.U. Real	0.42	0.43	0.40	0.41	0.41	0.33	0.35	0.35	0.35	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
2000, 2005, 2010 EMS - 5 Years										
Residential/Agricultural Real	0.83	0.83	0.76	0.76	0.76	0.67	0.67	0.67	0.68	0.68
Commercial/Industrial and P.U. Real	0.90	0.91	0.85	0.87	0.87	0.71	0.74	0.74	0.75	0.75
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2002, 2007, 2012 EMS - 5 Years										
Residential/Agricultural Real	0.83	0.83	0.76	0.76	0.76	0.67	0.67	0.68	0.69	1.00
Commercial/Industrial and P.U. Real	0.90	0.91	0.85	0.87	0.87	0.71	0.74	0.74	0.75	1.00
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)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Voted Millage - by levy										
1997, 2007 Health - 10 Years										
Residential/Agricultural Real	0.22	0.22	0.20	0.20	0.30	0.27	0.27	0.27	0.27	0.27
Commercial/Industrial and P.U. Real	0.25	0.25	0.24	0.24	0.30	0.25	0.25	0.25	0.26	0.26
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1999, 2009 Health - 10 Years										
Residential/Agricultural Real	0.22	0.22	0.20	0.20	0.20	0.18	0.30	0.30	0.30	0.30
Commercial/Industrial and P.U. Real	0.25	0.25	0.24	0.24	0.25	0.20	0.30	0.30	0.30	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
2000, 2010 Health - 10 Years										
Residential/Agricultural Real	0.33	0.33	0.30	0.30	0.30	0.27	0.27	0.40	0.40	0.40
Commercial/Industrial and P.U. Real	0.36	0.36	0.34	0.35	0.35	0.29	0.29	0.40	0.40	0.40
General Business and P.U. Personal	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
2002, 2012 317 Board - 10 Years										
Residential/Agricultural Real	0.90	0.85	0.81	0.80	0.77	0.72	0.72	0.71	0.72	1.00
Commercial/Industrial and P.U. Real	0.94	0.91	0.87	0.89	0.87	0.76	0.77	0.77	0.78	1.00
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
1998, 2008 317 Board - 10 Years										
Residential/Agricultural Real	0.74	0.70	0.67	0.66	0.63	0.94	0.94	0.93	0.94	0.94
Commercial/Industrial and P.U. Real	0.86	0.84	0.80	0.82	0.81	0.87	0.88	0.88	0.90	0.90
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	12.41	12.32	14.38	14.35	14.39	13.18	13.57	14.29	13.18	14.46
Commercial/Industrial and P.U. Real	13.84	13.90	15.68	16.01	16.11	13.45	14.17	14.78	13.68	14.95
General Business and P.U. Personal	16.50	16.50	18.00	18.00	18.00	18.00	18.25	18.25	16.75	17.75
Total Millage - By Type of Property										
Residential/Agricultural Real	14.71	14.62	16.68	16.65	16.69	15.48	15.87	16.59	15.48	16.76
Commercial/Industrial and P.U. Real	16.14	16.20	17.98	18.31	18.41	15.75	16.47	17.08	15.98	17.25
General Business and P.U. Personal	18.80	18.80	20.30	20.30	20.30	20.30	20.55	20.55	19.05	20.05

Table 7 A
Athens County, Ohio
Principal Taxpayers
Real Estate Tax
January 1, 2012 and January 1, 2003

		January 1, 2012	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	Assessed <u>Value</u>	Percent of Real Property <u>Assessed Value</u>
Ohio University	Retail Shopping	\$ 8,840,960	1.04%
Hallmark Athens Student Housing, LLC	Apartments	4,841,340	0.57%
Athens Health Realty LLC	Nursing Home	4,387,960	0.51%
Holzer Health System	Clinic	3,719,890	0.44%
Sheltering Arms Hospital	Hospital	2,806,060	0.33%
Grande Vista Village LLC	Apartments	2,444,620	0.29%
Hayes Cornwell, LTD.	Apartments	2,438,560	0.29%
McCoady Properties LTD	Retail Shopping/Apartments	2,334,620	0.27%
Inn-Ohio of Athens, Inc	Hotel/Motel	2,226,160	0.26%
Southeastern Ohio Management Company, LLC	Retail Shopping	2,135,970	0.25%
Total Top Ten		36,176,140	4.25%
Total All Others		814,810,430	95.75%
Total Assessed Value		\$ 850,986,570	100.00%
		January 1, 2003	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	Assessed <u>Value</u>	Percent of Real Property <u>Assessed Value</u>
Ohio University (Athens Mall)	Retail Shopping	\$ 7,275,020	1.15%
Continental 72 Fund LLC.	Retail Shopping	4,843,850	0.77%
University Mall Limited Partnership	Retail Shopping	4,634,830	0.74%
AAC Athens LLC.	Apartments	3,948,770	0.63%
Scott RML Co. (McBee Systems, Inc.)	Printing & Binding	2,072,060	0.33%
Inn-Ohio of Athens Inc.	Hotel/Motel	1,903,690	0.30%
McCoady Properties LTD.	Apartments	1,668,410	0.26%
The President and Trustee of the Ohio University (Bromley Hall)	Apartments	1,611,440	0.26%
State of Ohio		1,591,730	0.25%
Athens City	Parking Garage, etc.	1,560,540	0.25%
Total Top Ten		31,110,340	4.94%
Total All Others		598,407,010	95.06%
Total Assessed Value		\$ 629,517,350	100.00%

Real property taxes paid in 2013 are based on January 1, 2012 values.

Real property taxes paid in 2004 are based on January 1, 2003 values.

Source: Athens County Auditor

Table 7 B
Athens County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
December 31, 2012 and December 31, 2003

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2012	
		Assessed <u>Value</u>	Percent of Public Utility <u>Assessed Value</u>
Ohio Power Co.	Electric	\$ 49,205,940	55.71%
Texas Eastern Transmission Corp	Natural Gas	23,215,880	26.29%
Tennessee Gas Pipeline	Natural Gas	9,652,500	10.93%
Columbia Gas of Ohio Inc.	Natural Gas	2,606,310	2.95%
Columbia Gas Transmission Corp	Natural Gas	2,481,880	2.81%
Buckeye Rural Electric Co. Inc	Electric	744,540	0.84%
Columbus Southern Power Company	Electric	161,600	0.18%
Washington Electric CO OP Inc.	Electric	97,490	0.11%
General Electric Capital Commercial Inc.	Electric	71,440	0.08%
BLX 13, Inc.	Natural Gas	22,920	0.03%
Total Top Ten		88,260,500	99.93%
Total All Others		65,470	0.07%
Total Assessed Value		\$ 88,325,970	100.00%

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2003	
		Assessed <u>Value</u>	Percent of Public Utility <u>Assessed Value</u>
Columbus Souther Power Co.	Electric	\$ 31,622,870	42.22%
Texas Eastern Transmission	Natural Gas	20,625,920	27.54%
Verizon North Inc.	Communications	6,405,350	8.55%
Tennessee Gas Pipeline	Natural Gas	4,964,500	6.63%
Columbua Gas Transmission Corp.	Natural Gas	1,963,470	2.62%
Columbus Gas of Ohio, Inc.	Natural Gas	1,843,810	2.46%
Norfolk Southern	Transportation	1,095,530	1.46%
Ohio Telephone & Telegraph	Communications	938,710	1.26%
Ohio Bell Telephone Co.	Communications	698,970	0.93%
Western Reserve Telephone	Communications	677,680	0.91%
Total Top Ten		70,836,810	94.58%
Total All Others		4,062,100	5.42%
Total Assessed Value		\$ 74,898,910	100.00%

Public utility tangible personal property tax paid in 2013 is based on values listed on December 31, 2012.

Public utility tangible personal property tax paid in 2004 is based on values listed on December 31, 2003.

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
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%
2011	51,693,727	48,842,695	94.48%	2,529,556	51,372,251	99.38%	6,227,285	12.05%
2012	51,064,227	48,201,972	94.39%	2,731,036	50,933,008	99.74%	6,876,743	13.47%
2013	52,822,370	50,110,749	94.87%	2,729,881	52,840,630	100.03%	7,129,835	13.50%

Source: Athens County Auditor

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

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

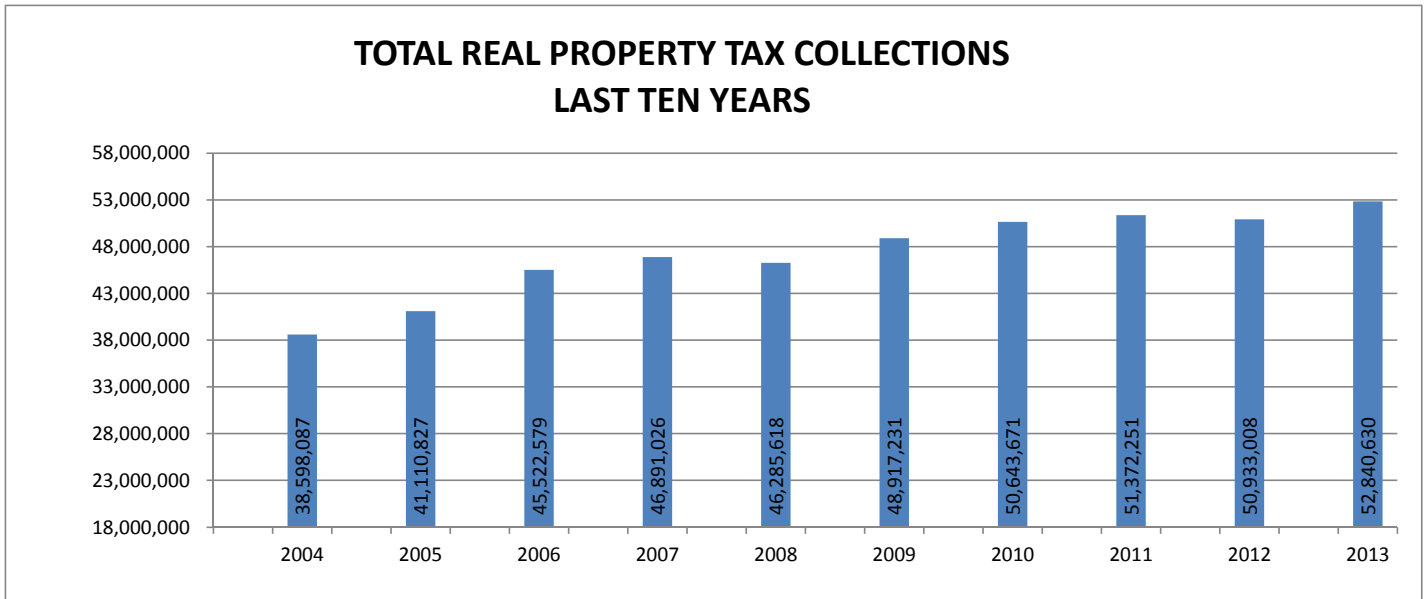


Table 9
Athens County, Ohio
Ratio of Outstanding Debt By Type
Last Ten Years

Year	Governmental Activities				Business-Type Activities						Total Primary Government	Percentage of Estimated Actual Value	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Sales Tax Notes	OWDA Loans	Capital Leases	General Obligation Bonds	Revenue Anticipation Bonds	OWDA Loans	Rural Development (FmHA) Loans	Revenue Anticipation Bonds					
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%	0.192%	50.05		
2011	361,384	715,000	440,377	95,556	110,000	561,000	476,561	29,700	2,789,578	0.105%	0.158%	43.08		
2012	16,497	677,000	349,705	35,314	108,300	552,300	450,081	27,000	2,216,197	0.083%	0.117%	34.46		
2013	9,762	637,000	255,074	42,140	106,500	543,200	439,621	24,200	2,057,497	0.077%	N/A	31.81		

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			
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%	10.16
2011	361,384	-	361,384	110,000	157,337	(47,337)	314,047	0.012%	5.58
2012	16,497	-	16,497	108,300	179,537	(71,237)	(54,740)	-0.002%	0.26
2013	9,762	-	9,762	106,500	204,536	(98,036)	(88,274)	-0.003%	0.15

Source: Athens County Auditor

Table 11
Athens County, Ohio
Pledged Revenue Coverage
Last Ten Years

Year	(1) Gross Revenue	Less:		Net Available Revenue	Bond Debt Service		OWDA Loan Debt Service		Coverage																																																																																																	
		Operating Expenses, Net of Depreciation			Principal	Interest	Principal	Interest																																																																																																		
<i>Plains Sewer</i>																																																																																																										
2004	\$ 323,809	\$ 197,524	\$ 126,285	\$ -	\$ -	\$ 40,266	\$ 35,242	\$ 1.67																																																																																																		
2005	355,521	196,221	159,300	-	-	29,122	32,817	2.57																																																																																																		
2006	301,949	287,466	14,483	-	-	17,002	31,369	0.30																																																																																																		
2007	368,484	213,816	154,668	-	-	18,019	30,352	3.20																																																																																																		
2008	326,922	188,018	138,904	-	-	19,098	29,273	2.87																																																																																																		
2009	331,804	273,884	57,920	-	-	20,242	28,128	1.20																																																																																																		
2010	333,481	244,457	89,024	-	-	21,455	26,916	1.84																																																																																																		
2011	308,937	240,644	68,293	-	-	22,740	25,631	1.41																																																																																																		
2012	382,008	314,423	67,585	-	-	24,101	24,271	1.40																																																																																																		
2013	315,706	273,265	42,441	-	-	60,549	22,824	0.51																																																																																																		
<i>Buchtel Water</i>																																																																																																										
2004	133,000	109,710	23,290	-	-	2,028	1,531	6.54																																																																																																		
2005	130,940	99,893	31,047	-	-	2,070	1,489	8.72																																																																																																		
2006	152,604	97,766	54,838	-	-	2,111	1,448	15.41																																																																																																		
2007	138,058	86,429	51,629	-	-	2,153	1,406	14.51																																																																																																		
2008	103,923	109,544	(5,621)	-	-	2,197	1,363	(1.58)																																																																																																		
2009	90,662	103,412	(12,750)	-	-	2,241	1,319	(3.58)																																																																																																		
2010	88,119	130,558	(42,439)	-	-	2,286	1,273	(11.92)																																																																																																		
2011	88,721	136,699	(47,978)	-	-	2,331	1,228	(13.48)																																																																																																		
2012	82,956	181,703	(98,747)	-	-	2,379	1,181	(27.74)																																																																																																		
2013	122,579	112,039	10,540	-	-	2,427	1,133	2.96																																																																																																		
<i>Buchtel Sewer</i>																																																																																																										
2004	147,502	106,909	40,593	-	32,940	-	-	1.23																																																																																																		
2005	160,496	120,259	40,237	7,600	32,940	-	-	0.99																																																																																																		
2006	142,309	117,312	24,997	8,000	32,598	-	-	0.62																																																																																																		
2007	154,188	88,420	65,768	8,300	32,238	-	-	1.62																																																																																																		
2008	141,625	113,989	27,636	8,600	31,865	-	-	0.68																																																																																																		
2009	167,470	99,463	68,007	9,100	31,478	-	-	1.68																																																																																																		
2010	166,431	91,193	75,238	9,600	31,068	-	-	1.85																																																																																																		
2011	173,470	99,465	74,005	9,800	30,341	-	-	1.84																																																																																																		
2012	166,196	103,714	62,482	10,400	29,882	-	-	1.55																																																																																																		
2013	200,161	134,864	65,297	10,900	29,399	-	-	1.62																																																																																																		
Rural Development Loan Debt Service																																																																																																										
<table border="1"> <thead> <tr> <th colspan="2"></th> <th>Principle</th> <th>Interest</th> <th colspan="2"></th> </tr> </thead> <tbody> <tr> <td><i>Plains Water</i></td> <td>2004</td> <td>476,543</td> <td>481,454</td> <td>(4,911)</td> <td>-</td> <td>1,800</td> <td>2,350</td> <td>(1.18)</td> </tr> <tr> <td></td> <td>2005</td> <td>532,611</td> <td>522,336</td> <td>10,275</td> <td>-</td> <td>1,900</td> <td>2,260</td> <td>2.47</td> </tr> <tr> <td></td> <td>2006</td> <td>492,895</td> <td>595,071</td> <td>(102,176)</td> <td>-</td> <td>2,000</td> <td>2,165</td> <td>(24.53)</td> </tr> <tr> <td></td> <td>2007</td> <td>602,200</td> <td>881,393</td> <td>(279,193)</td> <td>-</td> <td>2,100</td> <td>2,065</td> <td>(67.03)</td> </tr> <tr> <td></td> <td>2008</td> <td>575,877</td> <td>532,867</td> <td>43,010</td> <td>-</td> <td>2,200</td> <td>1,960</td> <td>10.34</td> </tr> <tr> <td></td> <td>2009</td> <td>600,122</td> <td>559,317</td> <td>40,805</td> <td>-</td> <td>2,300</td> <td>1,850</td> <td>9.83</td> </tr> <tr> <td></td> <td>2010</td> <td>603,274</td> <td>555,319</td> <td>47,955</td> <td>-</td> <td>2,400</td> <td>1,735</td> <td>11.60</td> </tr> <tr> <td></td> <td>2011</td> <td>595,592</td> <td>520,638</td> <td>74,954</td> <td>-</td> <td>2,600</td> <td>1,572</td> <td>17.97</td> </tr> <tr> <td></td> <td>2012</td> <td>647,243</td> <td>573,298</td> <td>73,945</td> <td>-</td> <td>2,700</td> <td>1,440</td> <td>17.86</td> </tr> <tr> <td></td> <td>2013</td> <td>587,483</td> <td>621,863</td> <td>(34,380)</td> <td>-</td> <td>2,800</td> <td>1,304</td> <td>(8.38)</td> </tr> </tbody> </table>													Principle	Interest			<i>Plains Water</i>	2004	476,543	481,454	(4,911)	-	1,800	2,350	(1.18)		2005	532,611	522,336	10,275	-	1,900	2,260	2.47		2006	492,895	595,071	(102,176)	-	2,000	2,165	(24.53)		2007	602,200	881,393	(279,193)	-	2,100	2,065	(67.03)		2008	575,877	532,867	43,010	-	2,200	1,960	10.34		2009	600,122	559,317	40,805	-	2,300	1,850	9.83		2010	603,274	555,319	47,955	-	2,400	1,735	11.60		2011	595,592	520,638	74,954	-	2,600	1,572	17.97		2012	647,243	573,298	73,945	-	2,700	1,440	17.86		2013	587,483	621,863	(34,380)	-	2,800	1,304	(8.38)
		Principle	Interest																																																																																																							
<i>Plains Water</i>	2004	476,543	481,454	(4,911)	-	1,800	2,350	(1.18)																																																																																																		
	2005	532,611	522,336	10,275	-	1,900	2,260	2.47																																																																																																		
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	2010	603,274	555,319	47,955	-	2,400	1,735	11.60																																																																																																		
	2011	595,592	520,638	74,954	-	2,600	1,572	17.97																																																																																																		
	2012	647,243	573,298	73,945	-	2,700	1,440	17.86																																																																																																		
	2013	587,483	621,863	(34,380)	-	2,800	1,304	(8.38)																																																																																																		

(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, 2013

<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	\$ 943,976	100.00%	\$ 943,976
Overlapping:			
School Districts wholly within the County			
Athens City School District	8,880,090	100.00%	8,880,090
Entities not wholly within the County			
Alexander Local School District	3,179,264	86.86%	2,761,460
Federal Hocking Local School District	120,000	99.37%	119,246
Nelsonville-York City School District	3,940,000	85.66%	3,375,129
Trimble Local School District	<u>249,161</u>	97.25%	<u>242,300</u>
Sub-Total Overlapping Districts	<u>16,368,515</u>		<u>15,378,225</u>
Grand Total	<u>\$ 17,312,491</u>		<u>\$ 16,322,201</u>

Source: Athens County Auditor

(1) General Obligation Debt includes General Obligation Bonds, Notes, Loans and Capital Leases.

(2) Percentages were determined by dividing the assessed valuation of the political subdivision located within the County by the total assessed valuation of the subdivision.
The valuations used were for the 2013 collection year.

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

	2004	2005	2006	2007
Assessed Valuation	<u>\$ 742,216,212</u>	<u>\$ 751,991,104</u>	<u>\$ 811,364,792</u>	<u>\$ 807,957,255</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>\$ 17,055,405</u>	<u>\$ 17,299,778</u>	<u>\$ 18,784,120</u>	<u>\$ 18,698,931</u>
Amount of Debt Applicable to Debt Limit General Obligation Bonds	2,540,000	2,230,000	1,905,000	1,560,000
Less Amount Available in Debt Service	<u>(6,579)</u>	<u>(6,614)</u>	<u>(6,634)</u>	<u>(6,654)</u>
Amount of Debt Subject to Limit	<u>2,533,421</u>	<u>2,223,386</u>	<u>1,898,366</u>	<u>1,553,346</u>
Legal Debt Margin	<u>\$ 14,521,984</u>	<u>\$ 15,076,392</u>	<u>\$ 16,885,754</u>	<u>\$ 17,145,585</u>
Legal Debt Margin as a Percentage of the Debt Limit	85.15%	87.15%	89.89%	91.69%
Unvoted Debt Limit - 1% of Assessed Valuation	\$ 7,422,162	\$ 7,519,911	\$ 8,113,648	\$ 8,079,573
Amount of Debt Subject to Limit	<u>2,533,421</u>	<u>2,223,386</u>	<u>1,898,366</u>	<u>1,553,346</u>
Unvoted Legal Debt Margin	<u>\$ 4,888,741</u>	<u>\$ 5,296,525</u>	<u>\$ 6,215,282</u>	<u>\$ 6,526,227</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	65.87%	70.43%	76.60%	80.77%

Source: Athens County Auditor

2008	2009	2010	2011	2012	2013
<u>\$ 812,527,814</u>	<u>\$ 921,475,860</u>	<u>\$ 929,198,860</u>	<u>\$ 930,750,790</u>	<u>\$ 931,524,260</u>	<u>\$ 939,312,540</u>
<u>\$ 18,813,195</u>	<u>\$ 21,536,897</u>	<u>\$ 21,729,972</u>	<u>\$ 21,768,770</u>	<u>\$ 21,788,107</u>	<u>\$ 21,982,814</u>
<u>1,275,000</u> <u>(6,668)</u>	<u>975,000</u> <u>(6,673)</u>	<u>665,000</u> <u>(6,677)</u>	<u>361,384</u> <u>(6,680)</u>	<u>16,497</u> <u>(1,431)</u>	<u>9,762</u> <u>(1,429)</u>
<u>1,268,332</u>	<u>968,327</u>	<u>658,323</u>	<u>354,704</u>	<u>15,066</u>	<u>8,333</u>
<u>\$ 17,544,863</u>	<u>\$ 20,568,570</u>	<u>\$ 21,071,649</u>	<u>\$ 21,414,066</u>	<u>\$ 21,773,041</u>	<u>\$ 21,974,481</u>
93.26%	95.50%	96.97%	98.37%	99.93%	99.96%
<u>\$ 8,125,278</u>	<u>\$ 9,214,759</u>	<u>\$ 9,291,989</u>	<u>\$ 9,307,508</u>	<u>\$ 9,315,243</u>	<u>\$ 9,393,125</u>
<u>1,268,332</u>	<u>968,327</u>	<u>658,323</u>	<u>354,704</u>	<u>15,066</u>	<u>8,333</u>
<u>\$ 6,856,946</u>	<u>\$ 8,246,432</u>	<u>\$ 8,633,666</u>	<u>\$ 8,952,804</u>	<u>\$ 9,300,177</u>	<u>\$ 9,384,792</u>
84.39%	89.49%	92.92%	96.19%	99.84%	99.91%

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

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate*
2004	63,187	\$ 1,340,500,000	\$ 21,551	6.2%
2005	62,062	1,360,165,000	21,928	5.8%
2006	61,860	1,393,133,000	22,030	5.5%
2007	63,275	1,445,001,000	22,864	6.2%
2008	63,255	1,577,251,000	24,957	7.4%
2009	63,026	1,641,290,000	26,041	8.8%
2010	64,774	1,689,949,000	26,090	8.3%
2011	64,757	1,767,907,000	27,296	7.6%
2012	64,304	1,896,353,000	29,490	7.2%
2013	64,681	N/A	N/A	7.4%

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

* Figures Updated as of May 2014 according to Ohio Labor Market Information.

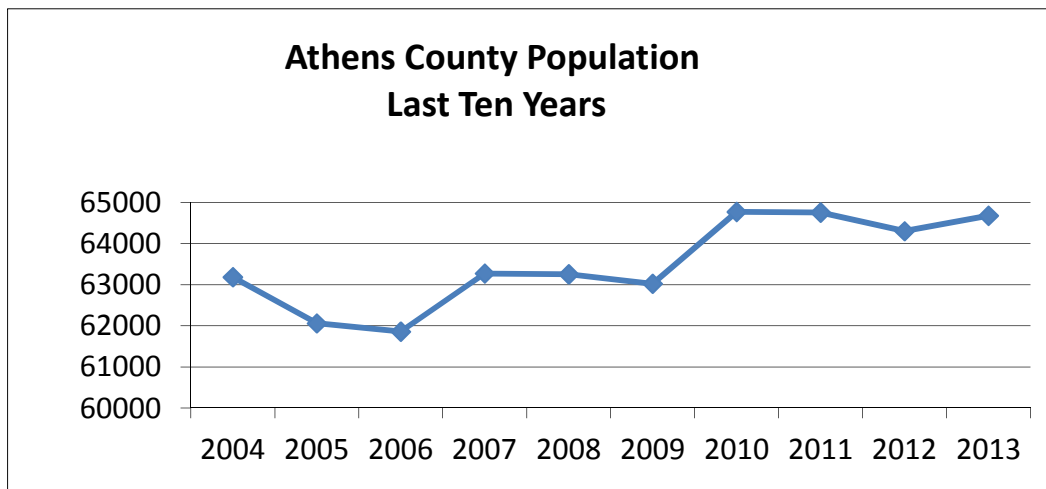


Table 15
Athens County, Ohio
Principal Employers
*2013 and 2001**

Employer	Nature of Business	2013			2001		
		Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	Percentage of Total Employment
Ohio University	Education	4,169	1	16.16%	2,654	1	9.47%
O' Bleness Memorial Hospital + UMA	Health Care	682	2	2.64%	425	7	1.52%
Athens County Government	Government	570	3	2.21%	677	2	2.42%
Hocking College	Education	500	4	1.94%	470	4	1.68%
Athens City Bd of Ed	Education	420	5	1.63%	450	6	1.61%
Rocky Brands	Manufacturing	350	6	1.36%			
Wal-Mart Stores Inc	Trade	315	7	1.22%			
Alexander Local Bd of Ed	Education	198	8	0.77%			
City of Athens	Government	175	9	0.68%			
Diagnostic Hybrids, Inc. / A Quidel Co.	Research	170	10	0.66%			
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>7,549</u>		<u>29.27%</u>	<u>6,785</u>		<u>24.23%</u>
Total Employment within the County		<u>25,800</u>			<u>28,030</u>		

Source: Athens Area Chamber of Commerce

* 2004 information was unavailable.

Table 16
Athens County, Ohio
County Government Employees by Function/Activity
Last Ten Years

	2004	2005	2006	2007
General Government				
Legislative and Executive				
County Commissioners	8.0	8.0	6.5	7.0
Auditor	16.0	16.0	15.0	15.5
Treasurer	5.0	5.0	5.0	5.0
Prosecuting Attorney	13.5	13.5	18.5	20.0
Data Processing	1.0	1.0	1.0	1.0
Board of Election	11.5	11.5	11.5	7.0
Recorder	4.0	4.0	4.0	4.0
Microfilm	2.0	2.0	2.0	2.0
Building and Grounds	7.0	7.0	6.0	6.0
Judicial				
Common Pleas Court	11.0	12.0	12.0	12.0
Law Library	1.0	1.0	1.0	1.0
Juvenile Court	14.5	14.5	15.0	15.0
Probate Court	6.0	5.5	5.5	5.5
Clerk of Courts	5.0	5.0	4.0	4.0
Title Office	5.0	7.0	6.0	6.0
Municipal Court	4.0	4.0	4.0	3.5
Public Safety				
Coroner	2.5	2.0	2.0	2.0
Sheriff	29.0	29.0	28.0	29.0
Emergency Management	1.0	1.0	1.0	1.0
911 Emergency Communications	15.0	15.0	15.0	16.0
Public Works				
County Engineer	28.0	29.0	28.0	27.0
County Planner	2.0	2.0	2.0	2.0
Soil & Water	5.5	3.5	3.5	3.5
Health				
Dog and Kennel	2.0	2.0	2.0	3.5
Solid Waste	27.0	25.0	25.0	26.0
Health Department	18.0	18.0	20.0	22.0
Ambulance Service	-	-	-	-
Plains Water & Sewer	4.0	4.0	4.0	3.0
Buchtel Water & Sewer	1.0	1.0	1.0	1.0
Human Services				
317 Board	11.0	11.0	11.0	11.0
Veteran's Services	5.0	5.0	5.0	5.0
Department of Youth Services	4.0	3.0	4.0	4.0
Victim's Assistance	2.0	5.0	-	-
Job & Family Services	118.5	119.0	120.0	118.0
Child Support Enforcement	19.0	20.0	17.0	19.0
Children Services	78.5	67.5	73.0	75.0
ACBDD (Beacon School)	87.0	87.0	88.0	87.5
Total	574.5	566.0	566.5	570.0

Source: Athens County Auditor

Each part-time employee is reported as 0.5.

2008	2009	2010	2011	2012	2013
6.5	6.5	6.5	6.5	6.5	6.0
16.5	16.5	13.0	13.0	12.5	13.0
5.0	5.0	5.0	4.0	4.0	5.0
20.0	19.0	19.0	16.0	17.5	19.0
1.0	1.0	1.0	1.0	1.0	1.0
7.0	7.0	7.0	8.0	8.5	7.0
4.0	4.0	4.0	4.0	4.0	4.0
2.0	2.0	2.0	2.0	2.0	2.0
6.0	6.0	6.0	6.0	6.0	6.0
13.0	13.0	13.0	12.5	12.0	13.0
1.0	1.0	1.0	1.0	1.0	1.0
15.0	15.0	12.0	13.0	12.5	10.5
4.5	4.5	3.5	4.0	3.0	3.0
5.0	5.0	5.0	5.0	5.0	4.0
5.0	5.0	5.0	6.5	6.0	7.0
3.5	3.5	3.5	3.5	3.5	3.5
1.5	1.5	1.5	1.5	1.5	2.0
27.0	30.0	30.5	30.0	30.0	30.5
1.5	2.0	2.0	2.0	1.5	1.5
16.0	15.0	16.0	17.5	16.5	17.0
28.0	26.0	26.0	26.0	24.0	24.0
2.0	2.0	2.0	-	-	-
3.5	4.0	4.0	4.0	4.0	4.0
3.0	3.0	4.0	4.0	4.5	4.0
26.0	22.0	21.0	20.0	19.0	18.0
20.0	19.0	19.0	19.0	22.0	18.5
-	-	2.0	46.0	49.5	49.0
3.0	3.0	3.0	3.5	3.5	4.0
1.0	1.0	1.0	1.0	1.0	1.0
9.0	9.0	9.0	8.0	8.0	8.0
5.5	5.0	5.5	5.0	5.0	5.0
5.0	4.0	3.0	3.0	2.5	2.5
-	-	-	1.5	1.0	-
116.0	92.0	90.0	74.0	70.0	67.0
19.0	18.0	18.0	15.0	15.0	14.0
74.5	68.5	73.0	72.5	72.0	73.5
88.5	94.5	91.5	90.0	86.0	83.0
565.0	533.5	528.5	549.5	541.5	531.5

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government									
Legislative and Executive									
County Commissioners									
Number of resolutions	24	31	23	22	28	18	17	25	7
Number of meetings	54	54	53	53	57	54	53	55	56
Auditor									
Number of non-exempt conveyances	1,144	1,133	1,261	908	760	783	816	881	858
Number of exempt conveyances	789	814	880	917	649	570	715	652	732
Number of real estate transfers	1,933	1,947	2,140	1,825	1,409	1,353	1,531	1,533	1,590
Number of personal property returns-inter-cc	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	26,783	25,395	23,456
Number of payroll checks used	17,032	17,501	16,954	17,333	16,707	16,573	17,658	17,006	17,021
Number of vendors licenses issued	122	124	97	100	65	87	60	55	58
Treasurer									
Number of tax bill envelopes mailed Real	28,083	30,862	32,520	30,549	29,941	30,056	29,998	25,040	28,693
Number of tax bill envelopes mailed Real Delq	-	2,269	2,163	2,308	2,370	2,356	2,324	2,305	2,296
Number of tax bill envelopes mailed MH	8,221	6,861	6,819	6,443	6,324	6,236	6,191	5,940	6,062
Number of tax bill envelopes mailed PPT	533	555	466	475	22	20	42	31	8
Return on portfolio-weighted yield	3.89%	3.89%	4.98%	3.26%	2.05%	1.52%	0.96%	0.40%	0.31%
Prosecuting Attorney									
Number of criminal cases - new	373	482	515	578	461	513	490	521	502
Number of township requests	100	90	100	200	175	194	190	188	155
Number of criminal cases - Probation Revocations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	379
Board of Election									
Number of registered voters	10,164,465	42,504	42,977	49,034	48,246	49,440	49,726	47,858	44,024
Number of voters last general election	14,598	20,402	11,486	31,645	12,534	17,513	16,566	28,003	7,758
Percentage of registered voters that voted	33.61%	48.00%	26.73%	64.54%	25.98%	35.42%	33.31%	58.52%	17.62%
Recorder									
Number of deeds recorded	2,708	2,580	2,711	2,443	1,930	2,090	1,921	2,386	2,186
Number of mortgages recorded	5,609	5,189	4,875	4,229	4,339	3,985	3,476	3,901	4,134
Number of liens recorded	218	281	294	298	260	287	268	240	199
Number of leases recorded	179	217	148	115	76	53	246	269	104
Number of power of attorneys recorded	179	162	163	113	149	117	95	93	108
Number of partnerships recorded	-	4	1	2	-	-	1	-	-
Number of military discharges recorded	20	21	19	12	8	12	11	20	12
Number of plats recorded	15	14	12	10	5	-	-	2	1
Number of miscellaneous recorded	75	123	104	81	75	110	111	159	119
Building and Grounds									
Number of buildings	66	66	66	66	66	66	66	66	66

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 Nine Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government									
Judicial									
Clerk of Courts/Common Pleas Court									
Number of civil cases filed	373	475	803	526	453	339	356	483	349
Number of criminal cases filed	414	482	515	509	461	489	490	522	501
Juvenile Court									
Number of unruly cases filed	78	77	60	50	53	43	44	31	20
Number of delinquent cases filed	442	297	315	363	280	226	207	149	205
Number of traffic cases filed	299	305	290	234	261	215	178	197	175
Number of neglected, dependent and abused children dispositions cases filed	59	72	70	63	76	91	33	75	57
Number of paternity/support cases filed	188	220	185	189	193	176	145	116	101
Number of other cases filed	86	131	96	84	100	109	133	114	113
Probate Court									
Number of civil cases filed	11	8	5	5	13	11	4	3	4
Municipal Court									
Number of civil cases filed	999	1,279	1,311	1,332	1,310	1,131	1,195	941	898
Number of criminal cases filed	3,443	3,962	2,934	2,883	3,211	3,139	3,404	3,610	3,122
Number of traffic cases filed	6,293	6,003	5,719	6,205	7,140	8,168	8,159	10,677	8,840
Law Library									
Number of volumes in collection	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Public Safety									
Coroner									
Number of cases investigated	93	80	72	82	72	74	76	71	29
Number of autopsies performed	20	23	26	23	39	40	51	45	25
Number of toxicology without autopsy	N/A	6	6	-	-	-	-	-	-
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	6,583	8,236	9,554
Number of papers served	4,000	4,061	4,273	4,729	5,201	4,891	5,344	5,675	5,743
Number of transport hours	6,240	6,240	6,240	6,240	6,240	6,240	6,656	4,160	4,866
Number of court security hours	6,240	6,240	6,240	6,240	6,240	6,240	6,240	6,240	5,450
911 Emergency Communications									
Number of calls received	11,000	11,000	11,000	11,040	27,212	44,077	84,620	140,067	124,355
Public Works									
County Engineer									
Miles of roads resurfaced	61.85	57.34	61.00	24.27	5.60	43.63	26.44	29.09	25.20
Number of bridges replaced/improved	3	-	-	7	5	4	3	24	2
Number of culverts built/replaced/improved	137	140	137	140	111	10	20	21	76

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 Nine Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013
Health									
Dog and Kennel									
Number of dog licenses issued	6,972	8,026	7,927	9,088	10,231	9,884	10,129	9,911	9,867
Number of kennel licenses issued	812	838	1,063	1,508	411	262	345	329	308
Sewer Districts									
Average monthly sewage treated (gallons)	10,164,465	10,931,919	11,106,000	12,488,000	6,741,000	11,524,000	12,630,000	10,777,000	11,425,000
Number of tap-ins	1,278	1,580	1,592	1,444	1,464	1,335	1,396	1,426	1,418
Number of customers	1,567	1,580	1,592	1,444	1,464	1,335	1,396	1,426	1,418
Water Districts									
Average monthly water billed	\$ 36,121	\$ 52,558	\$ 40,788	\$ 55,157	\$ 61,678	\$ 58,534	\$ 59,256	\$ 59,588	\$ 53,399
Number of tap-ins	1,202	1,494	1,520	1,417	1,436	1,402	1,446	1,476	1,445
Number of customers	1,482	1,494	1,520	1,417	1,436	1,402	1,446	1,476	1,445
Human Services									
Veteran's Services									
Number of clients served	13,857	12,570	13,144	3,601	2,542	2,255	2,985	2,162	2,031
Amount of benefits paid to county residents	\$ 261,073	\$ 263,266	\$ 276,115	\$ 296,158	\$ 280,005	\$ 360,597	\$ 376,134	\$ 339,493	\$ 329,606
Job & Family Services									
Average monthly client count - food stamps	6,932	6,754	7,694	8,676	9,414	10,639	11,332	11,431	11,586
Average monthly client count - day care families	172	203	281	N/A	N/A	N/A	N/A	N/A	N/A
Average monthly client count - day care childrer	227	267	254	250	246	230	226	142	185
Average monthly client count - W/A	175	217	180	302	236	167	135	139	64
Average monthly client count - HEAP adults	200	289	662	N/A	N/A	N/A	N/A	N/A	N/A
Average monthly client count - HEAP children	238	350	740	N/A	N/A	N/A	N/A	N/A	N/A
Average yearly client count - job placement	91	122	669	986	878	868	1,117	1,402	1,047
Child Support Enforcement									
Average yearly active support orders	3,526	3,521	4,438	4,439	4,543	4,475	4,214	4,281	4,286
Percentage collected	62.30%	64.61%	64.61%	62.75%	62.65%	61.96%	63.27%	62.14%	63.88%
Children Services									
Average monthly client count - foster care	105	114	101	105	106	110	77	78	76
(Includes residential, relative, therapeutic;									
Average monthly client count - adoption	118	46	42	35	36	48	33	25	26
Average in-home (Voluntary, Protective									
Service Order, Posittract)	124	105	129	122	79	53	60	48	36
ACBDD (Beacon School)									
Number of students enrolled	35	42	57	95	98	105	87	76	60
Early intervention program	14	12	11	15	13	18	14	11	14
Preschool	40	40	40	40	40	44	47	54	43
School Age	80	76	69	106	52	25	113	81	74
Number of employed at workshop & other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	160	188
Residential Support	N/A	N/A	N/A	N/A	N/A	N/A	N/A	141	128
Supported Employment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	175	154
Case Management									
Conservation and Recreation									
Number of Parks	1	1	1	1	1	1	1	1	1
Miles of Bike path	12.5	12.5	12.5	12.5	12.5	12.5	13.4	13.4	13.7

Source: Various Athens County Departments

Information is not available for years prior to 2005.

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Table 18
Athens County Ohio
Governmental Activities Capital Assets by Function/Activity
Last Ten Years

<i>Function and Activity</i>	2004	2005	2006	2007
<i>General Government - Legislative and Executive</i>				
County Commissioners	\$ 6,038,323	\$ 6,032,683	\$ 6,022,677	\$ 6,022,677
Auditor	134,827	112,852	30,057	59,687
Treasurer	28,502	24,588	-	-
Prosecuting Attorney	59,957	61,013	12,432	6,793
Data Processing	129,031	130,455	119,973	140,765
Board of Election	130,024	775,835	790,080	797,800
Recorder	54,826	54,826	27,932	19,842
Microfilm	40,761	40,761	14,084	19,265
Records Center	-	-	-	-
Building and Grounds	193,782	190,032	170,827	195,807
<i>Total Legislative & Executive</i>	<u>6,810,033</u>	<u>7,423,045</u>	<u>7,188,062</u>	<u>7,262,636</u>
<i>General Government - Judicial</i>				
Court of Appeals	13,576	14,404	-	-
Common Pleas Court	69,714	58,516	10,691	17,712
Law Library	-	-	-	-
Juvenile Court	147,808	123,308	61,212	58,327
Probate Court	40,012	39,874	11,357	11,357
Clerk of Courts	108,269	106,781	24,977	40,877
<i>Total Judicial</i>	<u>379,379</u>	<u>342,883</u>	<u>108,237</u>	<u>128,273</u>
<i>Public Safety</i>				
Coroner	5,594	5,594	-	-
Sheriff	1,808,818	2,036,338	1,813,944	2,003,933
Emergency Management	150,712	298,360	323,411	329,580
911 Emergency Communications	931,891	1,114,486	911,490	936,129
<i>Total Public Safety</i>	<u>2,897,015</u>	<u>3,454,778</u>	<u>3,048,845</u>	<u>3,269,642</u>
<i>Public Works</i>				
County Engineer	3,494,755	3,270,699	3,518,236	5,229,354
GIS	6,495	6,495	6,495	6,495
County Planner	9,202	8,029	-	-
Infrastructure	66,913,003	69,717,026	69,365,585	70,955,949
<i>Total Public Works</i>	<u>70,423,455</u>	<u>73,002,249</u>	<u>72,890,316</u>	<u>76,191,798</u>
<i>Health</i>				
Dog and Kennel	714,882	714,882	699,513	719,305
Ambulance Service	1,768,161	1,648,171	1,782,338	1,875,756
Solid Waste	962,444	1,010,660	1,088,434	1,170,208
Health Department	100,921	100,921	87,529	100,509
<i>Total Health</i>	<u>3,546,408</u>	<u>3,474,634</u>	<u>3,657,814</u>	<u>3,865,778</u>
<i>Human Services</i>				
County Home Farm	29,737	29,737	28,711	28,711
Veteran's Services	14,230	14,230	5,135	5,135
Job & Family Services	3,052,184	3,283,446	2,936,937	2,985,800
Child Support Enforcement	53,832	53,832	25,724	25,724
Childrens Services	1,211,416	1,177,778	988,984	988,984
ACBDD (Beacon School)	5,507,337	5,722,915	5,726,260	6,256,780
<i>Total Human Services</i>	<u>9,868,736</u>	<u>10,281,938</u>	<u>9,711,751</u>	<u>10,291,134</u>
<i>Conservation and Recreation</i>				
Athens County Bikeway	361,268	361,268	378,128	378,128
Ferndale Park	76,896	76,896	61,126	61,126
<i>Total Conservation & Recreation</i>	<u>438,164</u>	<u>438,164</u>	<u>439,254</u>	<u>439,254</u>
Total Governmental Funds Capital Assets	<u><u>\$ 94,363,190</u></u>	<u><u>\$ 98,417,691</u></u>	<u><u>\$ 97,044,279</u></u>	<u><u>\$ 101,448,515</u></u>

Source: Athens County Auditor

	2008	2009	2010	2011	2012	2013
\$	6,140,934	\$ 6,140,934	\$ 6,159,095	\$ 6,159,095	\$ 6,168,199	\$ 6,168,199
	59,587	59,587	59,587	52,457	58,422	58,422
	-	-	-	7,130	7,130	7,130
	6,793	6,793	6,793	6,793	35,684	35,684
	140,865	140,865	140,865	140,865	147,138	147,138
	754,444	777,383	797,157	797,157	789,271	793,718
	19,842	19,842	19,842	19,842	19,842	26,470
	19,265	19,265	19,265	19,265	19,265	29,810
	-	-	-	-	-	35,578
	228,470	238,295	259,596	259,596	364,693	392,841
	7,370,200	7,402,964	7,462,200	7,462,200	7,609,644	7,694,990
	-	-	-	-	-	-
	29,960	29,960	209,960	209,960	209,960	91,960
	-	-	21,000	21,000	21,000	21,000
	58,115	58,115	58,115	58,115	47,136	47,136
	12,655	12,655	12,655	6,583	6,583	6,583
	40,877	63,005	68,950	68,950	68,950	75,961
	141,607	163,735	370,680	364,608	353,629	242,640
	-	-	-	-	-	-
	1,916,142	1,956,825	1,740,881	1,806,460	1,856,865	1,995,648
	329,580	329,580	353,074	390,638	419,409	419,409
	944,109	930,314	1,003,632	1,059,559	1,194,305	1,194,305
	3,189,831	3,216,719	3,097,587	3,256,657	3,470,579	3,609,362
	6,090,044	6,264,676	6,403,356	6,475,749	6,527,782	6,510,167
	6,495	6,495	6,495	6,495	6,495	6,495
	-	-	-	-	-	-
	71,929,429	73,725,520	75,329,228	76,818,708	77,998,889	78,841,093
	78,025,968	79,996,691	81,739,079	83,300,952	84,533,166	85,357,755
	719,305	740,689	719,388	719,388	698,088	726,700
	1,926,147	1,820,259	1,942,250	1,952,025	2,188,056	2,408,327
	1,380,157	1,378,157	1,378,157	1,431,157	1,410,028	1,429,206
	100,509	100,509	100,509	123,918	123,918	123,918
	4,126,118	4,039,614	4,140,304	4,226,488	4,420,090	4,688,151
	28,711	28,711	28,711	28,711	28,711	28,711
	5,135	5,135	5,135	5,135	5,135	5,135
	2,995,362	2,995,362	2,944,230	2,940,343	2,959,305	2,802,565
	25,724	25,724	19,359	6,908	6,908	6,908
	1,048,674	1,072,471	1,141,168	1,387,076	1,692,340	1,788,617
	6,501,695	6,595,679	6,735,861	7,123,769	7,123,769	7,328,209
	10,605,301	10,723,082	10,874,464	11,491,942	11,816,168	11,960,145
	416,128	416,128	416,128	469,545	486,948	902,055
	61,126	61,126	61,126	61,126	61,126	61,126
	477,254	477,254	477,254	530,671	548,074	963,181
\$	103,936,279	\$ 106,020,059	\$ 108,161,568	\$ 110,633,518	\$ 112,751,350	\$ 114,516,224

Table 19
Athens County, Ohio
Assessed Valuation of Exempted Real Property
January 1, 2013

	United States of America	State of Ohio	County	Townships	Municipalities	Board of Education
<u>MUNICIPALITY</u>						
Athens City	\$ 317,180	\$ 14,190,000	\$ 4,453,430	\$ 241,670	\$ 9,266,180	\$ 7,125,340
Nelsonville City	435,090	93,390	5,126,480	5,540	1,565,990	8,229,150
Albany Corporation	-	34,970	9,560	15,080	108,340	25,630
Amesville Corporation	-	-	12,950	1,830	107,660	1,013,770
Buchtel Corporation	28,040	-	40	-	59,870	45,270
Chauncey Corporation	37,930	-	-	-	244,200	678,030
Coolville Corporation	-	20,780	31,540	52,900	78,670	844,710
Glouster Corpoation	100	38,470	61,120	262,580	1,462,940	-
Jacksonville Corporation	7,890	-	-	2,110	107,710	-
Trimble Corporation	-	10	-	4,270	74,580	-
	<u>\$ 826,230</u>	<u>\$ 14,377,620</u>	<u>\$ 9,695,120</u>	<u>\$ 585,980</u>	<u>\$ 13,076,140</u>	<u>\$ 17,961,900</u>
<u>TOWNSHIPS</u>						
Athens Township	\$ 50	\$ 182,000	\$ 1,151,040	\$ 101,410	\$ 1,044,220	\$ 4,960,720
Alexander Township	-	723,310	12,850	21,940	-	1,167,950
Ames Township	-	20,910	420	13,310	31,700	-
Bern Township	-	126,040	-	39,000	-	2,770
Canaan Township	110,230	1,452,340	364,000	64,130	44,400	-
Carthage Township	-	503,020	6,800	92,690	-	-
Dover Township	2,710,590	12,510	676,620	27,240	37,990	8,850
Lee Township	17,030	46,280	125,180	35,170	27,200	19,980
Lodi Township	-	153,830	6,480	277,450	-	-
Rome Township	51,580	103,350	3,900	62,530	-	2,678,660
Troy Township	18,370	345,710	39,870	8,910	-	-
Trimble Township	1,327,170	1,822,250	7,670	981,170	56,220	1,896,510
Waterloo Township	27,090	1,720,260	40,840	91,380	-	-
York Township	2,146,730	674,580	27,750	89,250	-	1,424,000
	<u>\$ 6,408,840</u>	<u>\$ 7,886,390</u>	<u>\$ 2,463,420</u>	<u>\$ 1,905,580</u>	<u>\$ 1,241,730</u>	<u>\$ 12,159,440</u>
Total Athens County	<u>\$ 7,235,070</u>	<u>\$ 22,264,010</u>	<u>\$ 12,158,540</u>	<u>\$ 2,491,560</u>	<u>\$ 14,317,870</u>	<u>\$ 30,121,340</u>
<u>SCHOOL DISTRICTS</u>						
Athens CSD	\$ 3,065,750	\$ 14,784,540	\$ 6,281,090	\$ 289,650	\$ 10,566,570	\$ 12,772,940
Alexander LSD	44,120	2,686,020	194,910	430,110	135,540	1,213,560
Federal Hocking LSD	180,180	2,164,750	459,480	425,830	288,450	4,539,910
Trimble LSD	1,263,000	1,834,790	68,790	1,250,130	1,701,160	1,873,370
Nelsonville-York CSD	2,682,020	793,910	5,154,270	94,790	1,626,150	9,721,560
Warren LSD	-	-	-	1,050	-	-
	<u>\$ 7,235,070</u>	<u>\$ 22,264,010</u>	<u>\$ 12,158,540</u>	<u>\$ 2,491,560</u>	<u>\$ 14,317,870</u>	<u>\$ 30,121,340</u>
<u>Joint Vocational Schools</u>						
Tri-County J.V.S.	\$7,235,070	\$22,264,010	\$12,158,540	\$2,490,510	\$14,317,870	\$30,121,340
Washington County J.V.S.	-	-	-	1,050	-	-
	<u>\$7,235,070</u>	<u>\$22,264,010</u>	<u>\$12,158,540</u>	<u>\$2,491,560</u>	<u>\$14,317,870</u>	<u>\$30,121,340</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
\$ 491,260	\$ 211,272,600	\$ 10,682,990	\$ 6,098,690	\$ 491,890	\$ 11,040,370	\$ 932,730	\$ 276,604,330
167,220	11,527,330	1,682,630	1,030,720	25,380	-	39,690	29,928,610
-	41,380	181,770	931,530	-	-	23,960	1,372,220
-	-	-	41,850	-	-	-	1,178,060
-	-	-	135,430	-	-	99,300	367,950
-	-	14,420	256,950	7,280	-	115,500	1,354,310
-	-	152,250	281,880	1,670	-	-	1,464,400
-	537,480	236,790	-	-	58,150	210	2,657,840
-	-	-	55,190	-	-	72,550	245,450
20	-	14,470	25,660	16,460	-	-	135,470
<u>\$ 658,500</u>	<u>\$ 223,378,790</u>	<u>\$ 12,965,320</u>	<u>\$ 8,857,900</u>	<u>\$ 542,680</u>	<u>\$ 11,098,520</u>	<u>\$ 1,283,940</u>	<u>\$ 315,308,640</u>
\$ 87,360	\$ 3,107,680	\$ 206,330	\$ 1,666,530	\$ 12,050	\$ -	\$ 928,120	\$ 13,447,510
-	34,340	289,090	667,740	194,200	-	443,980	3,555,400
130	-	-	82,760	9,020	-	-	158,250
-	-	-	61,740	1,810	-	-	231,360
96,290	-	10,270	90,320	45,000	-	2,780	2,279,760
-	-	11,700	237,350	21,190	-	533,020	1,405,770
338,650	-	88,770	152,880	116,670	24,460	2,717,270	6,912,500
3,227,290	216,250	106,200	-	-	1,300	-	3,821,880
-	-	-	74,090	13,440	-	86,300	611,590
9,700	-	39,770	118,300	29,790	-	14,660	3,112,240
75,570	-	-	466,390	36,920	-	46,020	1,037,760
-	-	-	88,050	12,680	-	497,590	6,689,310
23,240	-	19,380	138,780	17,920	-	16,620	2,095,510
72,430	2,506,990	-	337,430	102,020	-	189,470	7,570,650
<u>\$ 3,930,660</u>	<u>\$ 5,865,260</u>	<u>\$ 771,510</u>	<u>\$ 4,182,360</u>	<u>\$ 612,710</u>	<u>\$ 25,760</u>	<u>\$ 5,475,830</u>	<u>\$ 52,929,490</u>
<u>\$ 4,589,160</u>	<u>\$ 229,244,050</u>	<u>\$ 13,736,830</u>	<u>\$ 13,040,260</u>	<u>\$ 1,155,390</u>	<u>\$ 11,124,280</u>	<u>\$ 6,759,770</u>	<u>\$ 368,238,130</u>
\$ 998,470	\$ 214,380,280	\$ 10,992,510	\$ 8,154,450	\$ 651,100	\$ 10,622,480	\$ 1,315,350	\$ 294,875,180
3,249,890	291,970	596,440	1,832,740	232,910	1,300	722,870	11,632,380
101,130	-	213,990	1,306,760	114,840	442,350	1,295,420	11,533,090
20	537,480	251,260	171,450	29,140	58,150	3,097,670	12,136,410
239,650	14,034,320	1,682,630	1,532,130	127,400	-	328,460	38,017,290
-	-	-	42,730	-	-	-	43,780
<u>\$ 4,589,160</u>	<u>\$ 229,244,050</u>	<u>\$ 13,736,830</u>	<u>\$ 13,040,260</u>	<u>\$ 1,155,390</u>	<u>\$ 11,124,280</u>	<u>\$ 6,759,770</u>	<u>\$ 368,238,130</u>
\$4,589,160	\$229,244,050	\$13,736,830	\$12,997,530	\$1,155,390	\$11,124,280	\$6,759,770	\$368,194,350
-	-	-	42,730	-	-	-	43,780
<u>\$4,589,160</u>	<u>\$229,244,050</u>	<u>\$13,736,830</u>	<u>\$13,040,260</u>	<u>\$1,155,390</u>	<u>\$11,124,280</u>	<u>\$6,759,770</u>	<u>\$368,238,130</u>

Table 20
Athens County, Ohio
Athens County Taxes Collected
(Collection Year 2013)

Entity	Taxes ⁽²⁾			
	Real Estate	Manufactured Homes	Estate	Total
General Fund	\$ 2,160,252	\$ 36,694	\$ -	\$ 2,196,946
Children Services	3,715,396	60,777	-	3,776,173
ACBDD (Beacon School)	4,683,781	77,421	-	4,761,202
Ambulance Service	1,929,617	31,609	-	1,961,226
TB Levy	163,672	2,460	-	166,132
Senior Citizens	510,023	8,132	-	518,155
Senior Citizens Meals on Wheels	234,808	3,989	-	238,797
Total County Offices and Agencies	13,397,549	221,082	-	13,618,631
Health Department	910,551	15,453	-	926,004
317 Board	1,815,784	30,847	-	1,846,631
⁽¹⁾ Total Outside Agencies	2,726,335	46,300	-	2,772,635
Athens CSD	17,629,134	114,616	-	17,743,750
Nelsonville-York CSD	2,194,731	55,771	-	2,250,502
Alexander LSD	4,325,873	116,916	-	4,442,789
Federal Hocking LSD	3,448,665	96,575	-	3,545,240
Trimble LSD	889,444	27,713	-	917,157
Warren LSD	50,813	1,576	-	52,389
Tri-County JVS	1,999,448	31,597	-	2,031,045
Washington Co. JVS	3,150	108	-	3,258
Total Schools	30,541,258	444,872	-	30,986,130
Athens City	872,823	137	139,324	1,012,284
Nelsonville City	459,343	5,399	154,017	618,759
Albany Village	128,376	1,616	10,461	140,453
Amesville Village	46,332	945	-	47,277
Buchtel Village	72,677	2,781	-	75,458
Chauncey Village	58,988	1,912	-	60,900
Coolville Village	19,121	441	24,624	44,186
Glouster Village	227,995	5,208	-	233,203
Jacksonville Village	95,795	2,343	11,968	110,106
Trimble Village	42,350	1,701	-	44,051
Total Municipalities	2,023,800	22,483	340,394	2,386,677
Alexander Township	285,210	9,239	-	294,449
Ames Township	217,849	4,714	-	222,563
Athens Township	1,018,386	15,774	32,098	1,066,258
Bern Township	99,446	2,709	33,842	135,997
Canaan Township	366,927	2,949	61,370	431,246
Carthage Township	195,259	8,623	-	203,882
Dover Township	296,886	8,633	8,327	313,846
Lee Township	263,581	3,633	-	267,214
Lodi Township	260,599	6,456	-	267,055
Rome Township	252,097	8,986	73,769	334,852
Trimble Township	157,427	8,303	-	165,730
Troy Township	221,212	4,394	159,958	385,564
Waterloo Township	243,129	13,369	-	256,498
York Township	337,980	10,105	-	348,085
Total Townships	4,215,988	107,887	369,364	4,693,239
County Wide Total	\$ 52,904,930	\$ 842,624	\$ 709,758	\$ 54,457,312

Source: Athens County Auditor

⁽¹⁾ The County Auditor is the fiscal agent for these agencies but they are not included in any General Government reports

⁽²⁾ Taxes are net of any fees (except for County & outside agency funds which report gross taxes) and include Homestead & Rollbacks from the State.

Table 21
Athens County, Ohio
Athens County State Payments and Special Assessments Collected
(Collection Year 2013)

Entity	State Payments					
	Gasoline	Motor Vehicle License	Local Government	Public Utility Personal Property Reimbursement	Commercial Activity Tax Reimbursement	Total
General Fund	\$ -	\$ 12,412	\$ 554,934	\$ -	\$ -	\$ 567,346
Co. Engineer	2,299,886	1,868,194	-	-	-	4,168,080
Children Services	-	-	-	-	-	-
ACBDD (Beacon School)	-	-	-	-	-	-
Ambulance Service	-	-	-	-	-	-
TB Levy	-	-	-	-	-	-
Senior Citizens	-	-	-	-	-	-
Senior Citizens Meals on Wheels	-	-	-	-	-	-
Total County Offices and Agencies	2,299,886	1,880,606	554,934	-	-	4,735,426
Health Department	-	-	-	-	-	-
317 Board	-	-	-	-	-	-
(1) Total Outside Agencies	-	-	-	-	-	-
Athens City	-	117,606	332,281	-	-	449,887
Nelsonville City	-	38,577	57,781	819	3,327	100,504
Albany Village	-	8,464	9,484	158	352	18,458
Amesville Village	-	1,327	1,845	-	-	3,172
Buchtel Village	-	3,782	4,908	-	-	8,690
Chauncey Village	-	6,077	8,991	-	-	15,068
Coolville Village	-	3,798	5,294	-	-	9,092
Glouster Village	-	12,110	15,869	130	544	28,653
Jacksonville Village	-	3,442	4,115	-	77	7,634
Trimble Village	-	2,342	3,380	179	96	5,997
Total Municipalities	-	197,525	443,948	1,286	4,396	647,155
Alexander Township	85,434	22,995	8,785	-	-	117,214
Ames Township	85,434	14,254	4,903	-	-	104,591
Athens Township	95,811	41,041	18,651	-	-	155,503
Bern Township	85,434	13,462	4,231	-	-	103,127
Canaan Township	85,434	19,900	6,489	-	5,331	117,154
Carthage Township	85,434	22,551	7,543	-	-	115,528
Dover Township	85,434	24,991	9,648	-	-	120,073
Lee Township	85,434	17,524	6,364	-	-	109,322
Lodi Township	85,434	20,813	6,932	-	-	113,179
Rome Township	85,434	23,382	7,636	-	-	116,452
Trimble Township	85,434	16,909	6,640	-	1,717	110,700
Troy Township	85,434	24,223	8,041	-	-	117,698
Waterloo Township	85,434	21,457	8,476	-	-	115,367
York Township	85,434	18,327	6,647	-	-	110,408
Total Townships	1,206,453	301,829	110,986	-	7,048	1,626,316
County Wide Total	\$ 3,506,339	\$ 2,379,960	\$ 1,109,868	\$ 1,286	\$ 11,444	\$ 7,008,897
			Special Assessments (2)			
			\$ 34,236	Athens City	\$ 486,934	
			210	Albany Village	5,214	
			1,322	Nelsonville City	3,881	
			110,955	Coolville Village	2,790	
			330,092	Glouster Village	11,098	
			15,235	Jacksonville Village	5,449	
			4,378	Trimble Village	3,432	
			210			
			\$ 496,638	Total Municipalities	\$ 518,798	

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 2013)
(cash basis of accounting)

	General Fund		911 Emergency Communications		Total	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Sales Tax Payments	\$ 1,549,647	26.35%	\$ 387,365	25.84%	\$ 1,937,012	26.25%
Direct Pay Tax Return Payments	454,601	7.73%	114,002	7.61%	568,603	7.71%
Seller's Use Tax Return Payments	515,462	8.77%	147,862	9.87%	663,324	8.99%
Consumer's Use Tax Return Payments	78,994	1.34%	18,759	1.25%	97,753	1.32%
Motor Vehicle Tax Payments	743,732	12.65%	195,119	13.02%	938,851	12.72%
Non-Resident Motor Vehicle Tax Payments	1,562	0.03%	447	0.03%	2,009	0.03%
Watercraft and Outboard Motors	4,712	0.08%	1,233	0.08%	5,945	0.08%
Department of Liquor Control	34,275	0.58%	8,453	0.56%	42,728	0.58%
Sales Tax on Motor Vehicle Fuel Refunds	766	0.01%	211	0.01%	977	0.01%
Sales/Use Tax Voluntary Payments	6,498	0.11%	1,263	0.08%	7,761	0.11%
Statewide Master Numbers	2,432,834	41.37%	613,992	40.96%	3,046,826	41.29%
Sales/Use Assessment Payments	49,260	0.84%	7,076	0.47%	56,336	0.76%
Streamlined Sales Tax Payments	6,031	0.10%	1,552	0.11%	7,583	0.10%
Use Tax Amnesty Payments	2,017	0.04%	1,573	0.11%	3,590	0.05%
Managed Audit Sales/Use Tax Payments	-	0.00%	-	0.00%	-	0.00%
County Tax Receipts	5,880,391	100.00%	1,498,907	100.00%	7,379,298	100.00%
Adjustments Made To Prior Allocations	-	-	-	-	-	-
Less Sales/Use Tax Refunds Approved	(17,175)		(3,653)		(20,828)	
Aggregate County Tax Receipts	5,863,216		1,495,254		7,358,470	
Less 1% Administrative Rotary Fund	(58,632)		(14,952)		(73,584)	
Destination Sourcing Adjustments	-		-		-	
County Tax Allocation	\$ 5,804,584		\$ 1,480,302		\$ 7,284,886	

Source: Ohio Department of Taxation

ATHENS COUNTY, OHIO

SUPPLEMENTAL REPORTS

FOR THE YEAR ENDED
DECEMBER 31, 2013

JILL A. THOMPSON, COUNTY AUDITOR

ATHENS COUNTY

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ATHENS COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(A) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Education:</i>			
Nutrition Cluster:			
(F) School Breakfast Program	10.553	2012/2013	\$ 7,255
(F) National School Lunch Program	10.555	2012/2013	10,704
Total Nutrition Cluster			<u>17,959</u>
Child and Adult Care Food Program	10.558	2012/2013	59,770
<i>Passed through Ohio Department of Job and Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1213-11-0009/G-1415-11-5329	482,331
Total U.S. Department of Agriculture			<u>560,060</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grants/State's Program:			
(B),(D) Community Development Block Grants/State's Program	14.228	N/A	18,616
Community Development Block Grants/State's Program	14.228	B-C-12-1AE-1	76,967
Community Development Block Grants/State's Program	14.228	B-D-12-1AE-1	110,000
Community Development Block Grants/State's Program	14.228	B-F-12-1AE-1	375,045
Community Development Block Grants/State's Program	14.228	B-F-11-1AE-1	10,261
Total Community Development Block Grants/State's Program			<u>590,889</u>
Total U.S. Department of Housing and Urban Development			<u>590,889</u>
U.S. DEPARTMENT OF INTERIOR			
<i>Passed Through Ohio Department of Natural Resources:</i>			
Payments in Lieu of Taxes	15.226	2012	36,832
Total U.S. Department of Interior			<u>36,832</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through the Office of Criminal Justice Services:</i>			
Crime Victim Assistance:			
Crime Victim Assistance	16.575	2013-VA-GENE-135	45,637
Crime Victim Assistance	16.575	2011-VA-GENE-951	498
Crime Victim Assistance	16.575	2011-VA-GENE-900	752
Crime Victim Assistance	16.575	2014-VA-GENE-135	26,351
Total Crime Victim Assistance			<u>73,238</u>
Edward Byrne Memorial Formula Grant Program	16.579	2011-JG-CO1-6863	10,730
Violence Against Women Formula Grants:			
Violence Against Women Formula Grants	16.588	2012-WF-VA5-8417	17,464
Violence Against Women Formula Grants	16.588	2011-WF-VA8-V8430A	10,083
Total Violence Against Women Formula Grants			<u>27,547</u>
Total U.S. Department of Justice			<u>111,515</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Workforce Investment Act Cluster:			
(C),(D) WIA Adult Program	17.258	N/A	84,872
(C),(D) WIA Youth Activities	17.259	N/A	251,711
(C),(D) WIA Dislocated Worker Formula Grants	17.278	N/A	43,360
Total Workforce Investment Act Cluster			<u>379,943</u>
Total U.S. Department of Labor			<u>379,943</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Public Safety:</i>			
State and Community Highway Safety:			
State and Community Highway Safety	20.600	HVEO-2013-5-00-00-00378-00	9,609
State and Community Highway Safety	20.600	HVEO-2014-5-00-00-00327-00	7,593
Total State and Community Highway Safety			<u>17,202</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	HVEO-2013-5-00-00-00378-00	1,934
Total U.S. Department of Transportation			<u>19,136</u>

-continued

ATHENS COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(A) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through the Gallia-Jackson-Vinton JVSD:</i>			
Adult Education - Basic Grants to States	84.002	2012/2013	\$ 40,453
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster:			
(E) Special Education_Grants to States	84.027	2013	32,865
(E) Special Education_Preschool Grants	84.173	2013	5,624
Total Special Education Cluster			<u>38,489</u>
Total U.S. Department of Education			<u>78,942</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-1213-11-0010/G-1415-11-5330	73,869
Temporary Assistance for Needy Families	93.558	G-1213-11-0009/G-1415-11-5329	2,683,099
Child Support Enforcement	93.563	G-1213-11-0009/G-1415-11-5329	1,060,759
Community-Based Child Abuse Prevention Grants	93.590	G-1213-11-0010/G-1415-11-5330	1,414
Child Care and Development Block Grant	93.575	G-1213-11-0009/G-1415-11-5329	80,476
Children's Justice Grants to States	93.643	G-1213-11-0010/G-1415-11-5330	1,250
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1213-11-0010/G-1415-11-5330	118,606
Foster Care_Title IV-E	93.658	G-1213-11-0010/G-1415-11-5330	1,145,801
Adoption Assistance	93.659	G-1213-11-0010/G-1415-11-5330	1,240,978
Social Services Block Grant	93.667	G-1213-11-0009/G-1415-11-5329	333,478
(G) Social Services Block Grant	93.667	2013	42,389
Total Social Services Block Grant			<u>375,867</u>
Chafee Foster Care Independence Program	93.674	G-1213-11-0010/G-1415-11-5330	67,295
Medical Assistance Program:			
Medical Assistance Program	93.778	G-1213-11-0009/G-1415-11-5329	1,416,862
Medical Assistance Program	93.778	G-1213-11-0010/G-1415-11-5330	5,889
(D)(G)(I) Medical Assistance Program	93.778	N/A	192,119
Total Medical Assistance Program			<u>1,614,870</u>
<i>Passed Through Ohio Secretary of State:</i>			
(D) Voting Access for Individuals with Disabilities_Grants to State	93.617	N/A	2,070
Total U.S. Department of Health and Human Services			<u>8,466,354</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through Ohio Emergency Management Agency</i>			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4002-DR-009-0480F	92,957
Emergency Management Performance Grants	97.042	EMW-2012-EP-00004-S01	23,086
Emergency Management Performance Grants	97.042	EMW-2013-EP-00004-S01	19,919
Total Emergency Management Performance Grants			<u>43,005</u>
Homeland Security Grant Program	97.067	EMW-2011-SS-00070	6,721
Homeland Security Grant Program	97.067	2010-SS-T0-0012	22,500
Total Homeland Security Grant Program			<u>29,221</u>
Total U.S. Department of Homeland Security			<u>165,183</u>
Total Federal Financial Assistance			<u>\$ 10,408,854</u>

-continued

ATHENS COUNTY
 NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURE
 FOR THE YEAR ENDED DECEMBER 31, 2013

(A) This schedule was prepared on the cash basis of accounting.

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

Activity in the Community Development Block Grant revolving loan fund during 2013 is as follows:

Beginning loans receivable balance as of January 1, 2013	\$ 383,236
Loans Disbursed	-
Loans Repaid	<u>39,543</u>
Ending loans receivable balance as of December 31, 2013	<u>\$ 343,693</u>
Cash balance on hand as of December 31, 2013	\$ 254,930
Administrative costs expended during 2013	\$ 18,616

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

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

(E) Included as part of the "Special Education Cluster" in determining major programs.

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

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

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

(I) During the calendar year, the County Board of Developmental Disabilities received notice of a liability owed to the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA # 93.778) in the amount of \$4,414. The Cost Report liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's Schedule of Federal Awards Expenditures since the underlying expenses occurred in the prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.



Julian & Grube, Inc.
Serving Ohio Local Governments

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

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

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements and have issued our report thereon dated June 30, 2014, except for ATCO, Inc., a discretely presented component unit of Athens County, which was dated July 2, 2014. 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 from the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of ATCO, Inc., as described in our report on Athens County's financial statements. The financial statements of ATCO, Inc., were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Board of County Commissioners
Athens County

Compliance and Other Matters

As part of reasonably assuring whether Athens County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed one instance of noncompliance or other matters we must report under *Government Auditing Standards*, which is described in the accompanying Schedule of Findings and Responses as item 2013-AC-001.

We noted certain other matters not requiring inclusion in this report, that we reported to Athens County's management in a separate letter dated June 30, 2014.

Entity's Response to Findings

Athens County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Responses. We did not audit Athens County's response, and, accordingly, we express no opinion on it.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of Athens County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering Athens County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Julian & Grube, Inc.
June 30, 2014



Julian & Grube, Inc.
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**Independent Auditor's Report on Compliance With Requirements Applicable
to Each Major Federal Program and on Internal Control Over Compliance
Required by OMB Circular A-133 and the Schedule of Federal
Awards Expenditures**

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Athens County's compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Athens County's major federal programs for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying Schedule of Findings and Responses identifies Athens County's major federal programs.

Management's Responsibility

Athens County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on Athens County's compliance for each of Athens County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about Athens County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Athens County's basic financial statements include the operations of ATCO, Inc., a discretely presented component unit, which received less than \$500,000 in federal awards which is not included in Athens County's Schedule of Federal Awards Expenditures for the year ended December 31, 2013. Our audit of Federal awards, described below, did not include the operations of ATCO, Inc. because the component unit engaged another auditor to audit its Federal award programs in accordance with OMB Circular A-133.

Opinion on Each Major Federal Program

In our opinion, Athens County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2013.

Board of County Commissioners
Athens County

Report on Internal Control Over Compliance

Athens County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered Athens County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of Athens County's internal control over compliance.

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

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

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Athens County as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements. We issued our unmodified report thereon dated June 30, 2014, except for ATCO, Inc. a discretely presented component unit of Athens County, which was dated July 2, 2014. Our opinion also explained that ATCO, Inc. was audited by other auditors. We conducted our audit to opine on Athens County's basic financial statements. The accompanying schedule of federal awards expenditures presents additional analysis 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 management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Julian & Grube, Inc.
June 30, 2014

ATHENS COUNTY

**SCHEDULE OF FINDINGS AND RESPONSES
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2013**

1. SUMMARY OF AUDITORS' RESULTS		
<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinion</i>	Unmodified
<i>(d)(1)(ii)</i>	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iii)</i>	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	Yes
<i>(d)(1)(iv)</i>	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under §.510(a)?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Programs:</i>	Child Support Enforcement, CFDA #93.563; Foster Care_Title IV-E, CFDA #93.658; Adoption Assistance, CFDA #93.659; Social Services Block Grant, CFDA #93.667; Temporary Assistance for Needy Families, CFDA #93.558; Community Development Block Grants/State's Program, CFDA #14.228
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A:>\$312,266 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee?</i>	No

ATHENS COUNTY

SCHEDULE OF FINDINGS AND RESPONSES
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2013

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS	
Finding Number	2013-AC-001

Noncompliance Citation

Ohio Revised Code 9.38 states that a person who is a public official other than a state officer, employee, or agent shall deposit all public moneys received by that person with the treasurer of the public office or properly designated depository.

During 2013, the Sheriff deposited donations for the purchase of a canine, and tow bill reimbursements for forfeited cars into the Law Enforcement Trust Fund account. Furthermore, no support was maintained in the Sheriff's office for a number of the canine donations.

By depositing monies into accounts other than those held at the County Treasury, the County is subjecting these funds to a lack of accountability and/or oversight.

We recommend the County Sheriff deposit all monies in accounts at the County Treasury, other than forfeited assets into the Law Enforcement Trust Fund, and other specifically allowable deposits into outside accounts. We recommend the Sheriff not reimburse the fund for prior expenditures. We recommend backup documentation be maintained for all fund activity.

Client Response: Any findings for noncompliance for 2013 were under Sheriff Patrick Kelly. All areas of noncompliance have been addressed and resolved under the new administration.

3. FINDINGS FOR FEDERAL AWARDS AND QUESTIONED COSTS

None

ATHENS COUNTY

**STATUS OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2013**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2012-001	<u>Finding for Recovery</u> - Ohio Revised Code Section 2981.13(C)(2)(a) states that amounts allocated to the Law Enforcement Trust Fund shall be expended only in accordance with the internal control policy adopted by the agency. Further, the Law Enforcement Trust Fund shall not be used to meet the operating costs of a prosecutor or county sheriff that are unrelated to law enforcement.	Partially	See Management Letter
2012-002	<u>Finding for Recovery</u> - Ohio Revised Code Section 2925.03(F)(1) states each agency shall use the mandatory fines so paid to subsidize the agency's law enforcement efforts that pertain to drug offenses, in accordance with the written internal control policy adopted by the recipient agency under division (F)(2) of this section.	Yes	N/A
2012-003	<u>Noncompliance and Significant Deficiency</u> - Ohio Revised Code Section 149.351(A) states that all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commissions provided for under Sections 149.38 to 149.42 of the Revised Code or under the records programs established by the boards of trustees of state-supported institutions of higher education under Section 149.33 of the Revised Code.	Yes	N/A
2012-004	<u>Noncompliance and Significant Deficiency</u> - Ohio Administrative Code Section 5101:9-7-29(C)(2)(c) states, for the period January 1 through June 30, the Child and Family Services Agency (CFSA) shall submit the completed quarterly financial statement to the Bureau of County Finance and Technical Assistance (BCFTA) no later than the last calendar day of the month following the quarter the report represents.	Yes	N/A



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
OCTOBER 2, 2014