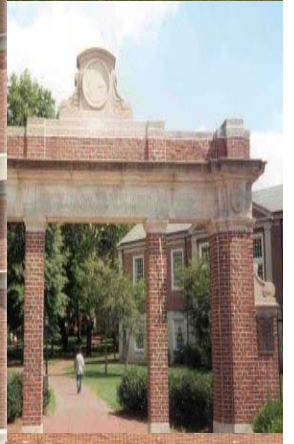
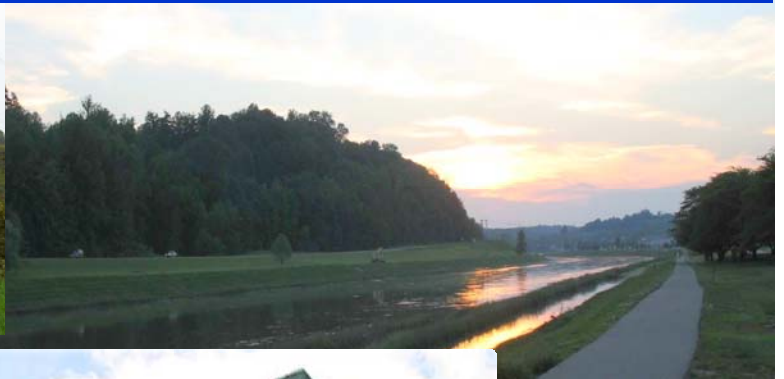


Athens County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2020



ATHENS COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2020



Jill A. Thompson
Athens County Auditor

Ben Abfall
Chief Deputy Auditor

Tammi Goeglein
Executive Assistant

Cindi Lucas
Financial Manager

Kristen Jago
Payroll Administrator

Prepared by:
Cindi Lucas, Financial Reporting Manager
and
The Staff of the Auditor's Office

Bailey Dean
Scott Dunfee

Janet Harner
Larry Hines

Will Quinn
Lou Anna Lenigar

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OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
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(800) 282-0370

Board of County Commissioners
Athens County
15 South Court Street, Room 330
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, 2020 through December 31, 2020. 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 cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

August 06, 2021

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ATHENS COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020
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Introductory Section



Photos: Jeremy Stump



Jill A. Thompson
Athens County Auditor

Honorable Lenny Eliason
Honorable Charlie Adkins
Honorable Chris Chmiel

July 26, 2021

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our thirty-first Comprehensive Annual Financial Report (Report) for Athens County for the year ended December 31, 2020. This Report, which includes financial statements and other financial and statistical data, conforms to Accounting Principles Generally Accepted in the United States of America (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 Report will provide the necessary information to the taxpayers of Athens County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Athens County with sound financial information for future decision making.

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

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Athens County 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 65,327. The City of Athens is the County seat with an estimated population of 24,536.

The County has only those powers conferred upon it by the Ohio Revised Code. A three-member Board of Commissioners, elected at-large in even-numbered years for four-year overlapping terms, is the primary legislative and executive body of the County. The Auditor serves as the Chief Fiscal Officer, Chief Payroll Officer, Chief Property Assessor, Sealer of Weights and Measures and is the Geographical Information System Administrator. The Treasurer collects property taxes and is the custodian of all funds. Other elected officials, serving four-year terms each, include the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder and Sheriff. Two Common Pleas Judges, a Probate-Juvenile Court Judge and a Court of Appeals Judge are also elected on a county-wide basis, serving six-year terms. The department heads also help govern the County. Although the elected officials and the department heads manage the internal operations of their respective offices, the Board of Commissioners authorize expenditures and serve as the budget and taxing authority and contracting body.

As the Chief Fiscal Officer, the County Auditor is responsible for maintaining and reporting of the financial records, the issuance of County warrants, and payment to creditors for liabilities incurred by the County. As the Chief Payroll Officer, she is the paymaster for all County employees. As the Chief Assessor she maintains the tax duplicate, abstracts, tax lists, and the tax rates for real estate and manufactured homes. The County Auditor administers tax reduction programs including Owner-Occupancy Tax Credits, Non-Business Tax Credits, Homestead Exemption Program and the Current Agricultural Use Valuation Program. She also manages the apportionments, settlements and distribution of tax receipts to the appropriate political subdivisions. As the Sealer of Weights and Measures, the Auditor acts in concert with both the Ohio Department of Agricultural – Weights & Measures Division and the National Institute of Standards and Technology (NIST). The County Auditor serves as the administrator of the Automatic Data Processing Board for Athens County and is responsible for the issuance of licenses and permits as required by statute including the sale of

dog licenses. The auditor also serves as the Geographical Information System Administrator for the County as an appointment by the Board of Commissioners.

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

Athens County employs approximately 550 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. The Athens County Children Services and the Athens County Board of Developmental Disabilities (Beacon School) are included within the reporting entity of the County. ATCO, Inc., the Athens County Port Authority and the Athens County Land Reutilization Corporation Inc., while they are separate legal entities, are each reflected as component units on the basic financial statements because of the significance of their financial relationships with the County.

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

ECONOMIC OUTLOOK

Athens County is located in the 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.

In 1805, the City of Athens was designated as the county seat and is located along the Hocking River in the southeastern part of Ohio. It is home to Ohio University, a large public research university with undergraduate and graduate programs. The City of Athens uses the "Essence of Athens", an economic development plan designed to boost the \$140 million tourism industry. Athens City is also a partner in the Baileys Trail System.

The Baileys Trail System is located in the Appalachian foothills of Southeast Ohio. The Baileys will offer 88 miles of trails for every level of rider. Phase 2 construction wrapped up in the Fall of 2020 with 26 total miles on the ground, and another five miles of Phase 3 are set to open in 2021. The Baileys is built for all skill levels of cyclists, hikers, runners, adaptive athletes, hunters and nature enthusiasts. The trailhead is located at the Chauncey-Dover Community Park.

Ohio University continues to play an important role in the economic development of Athens County. They have continued ongoing major construction projects on their Building Systems and Infrastructure, Academic and Programmatic Facilities, and Utility System Upgrades. Ohio University allowed a limited number of students to return to campus in Fall of 2020 for in-person classes after holding virtual classes in Spring of 2020 due to the pandemic.

The City of Nelsonville was incorporated in 1838 and is located in the northwest portion of Athens County on the edge of the Hocking Hills Region. It is home to Hocking College, the Hocking Valley Scenic Railway, the Rocky Outdoor Gear Store, Stuart's Opera House, the Historic Public Square, and one-of-a-kind shops and galleries. Nelsonville is a unique community steeped in the history of coal mining and brick making. It is best known for producing Star Brick, which can be found lining many of the sidewalks throughout the historic district.

Nelsonville continues to develop its tourism industry by hosting various events including the Nelsonville Music Festival and the annual Parade of the Hills Festival in its historic town square. Adventure Pro Outdoors opened in 2020 which offers unique outdoor adventures throughout Hocking Hills and Wayne National Forest with ATV adventures and river trips and even lodging for great outdoor experiences. Stuart's Opera House normally hosts over 75 events per year, but the Coronavirus pandemic required a shift to more virtual events in 2020. It is recognized as the cornerstone of the historic Public Square in Nelsonville, Ohio. Construction of a new Wastewater Treatment Plant is underway in Nelsonville. It is being constructed southeast of the city, along Elm Rock Road. Phase 1 of the project has been started and phase 2 is estimated to take around 18-20 months to complete. The treatment plant will be larger and have more modern and environmentally friendly ways of getting rid of waste.

Hocking College was founded in 1968 and offers more than 50 associate degree and certificate programs that provide students a hands-on, quality education that is flexible, affordable and applicable to their career goals. Hocking College enrolls more than 5,000 students on its 2,300-acre campus.

The Plains Water and Sewer District, including the Albany Sewer District, the LE-AX Water District, the Sunday Creek Valley Water District, the Hollister Water Association, the Bishopville Water District, Burr Oak Regional Water District and the Tappers Plains-Chester Water District serve the rural areas of the County. The Trimble Township Waste Water Treatment facility serves Trimble Township and the villages of Glouster, Jacksonville and Trimble. The Albany Village Sewer System serves the Village of Albany and its local area. Athens is served by its own Water and Sewer District, while the City of Nelsonville Water and Sewer District now also includes Buchtel Water and Sewer District.

COUNTY GOVERNMENT INITIATIVES

In 2020, the Auditor's Geographical Information System (GIS) division continued work with outside agencies to further develop Athens County's GIS layers. Maintenance continued on the LBRS (Location Based Recommender Systems) data and the LUCA (Local Update of Census Addresses) program data. The monitoring and updating of the Athens County parcel layer continue as there are changes occurring on a daily basis. We continue participation in OSIP (Ohio Statewide Imagery Program) for the aerial imagery coverage of the county. The County's new web-mapping solution continues to grow and update with new features using ESRI's ArcGIS Online application. The GIS division also continues to add new and existing Subdivision and Surveys of Athens County to the GIS website, which are available as a link to a printable PDF format. The GIS division also continues to update its new GIS data hub site, where you can access all of the web-mapping solutions and most of the County's GIS data.

The County Engineer repaired/replaced two bridges and replaced thirty-five culverts on various County roads in 2020. There were 12.70 miles of County roads chip and sealed with over five miles of roads repaved.

The Auditor's office Real Estate Division uses iasWorld® solution which is a complete appraisal and tax administration software package that offers a Web-based, GIS-enabled toolset for managing the entire property tax life cycle. The office completed the 2020 reappraisal after the appraisers visited each property in Athens County over the last three years. The office continues to add new content to the website which includes Eagleview pictometry and 2020 imagery as an option for the property owners to view on the website. The Auditor's office continues to utilize the latest technology to provide the residents of Athens County the best resources.

FOR THE FUTURE

In March 2020, the United States and the State of Ohio declared a state of emergency due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

One of the immediate consequences of the pandemic is that Athens County received over \$3.4 million from the United States Treasury as part of the federal CARES Act. This money, which was expended in 2020, was used to pay for personal protective equipment, medical expenses, assistance for small businesses, improvements to telework capabilities, and payroll for public safety and healthcare workers.

On March 6, 2021, Congress passed the American Rescue Plan, which will infuse additional cash into the County's pandemic response. In total, Athens County is set to receive an additional \$12 million from the Rescue Plan over the next two years. Although the county does not have any specific plans for this money yet, it is expected that these funds will mitigate and prevent any long-term financial damage resulting from the coronavirus pandemic.

RELEVANT FINANCIAL POLICIES

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

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

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

The County also has a Board of Commissioners Personnel Policy 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. Beginning in 2013, the Ohio Auditor of State contracted the County's audit to a private independent public accounting firm for a three-year period, which has been extended for an additional six 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 Uniform Guidance. 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, 2019. 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 (Report), whose contents conform to program standards. Such a Report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

ACKNOWLEDGEMENTS

The publication of this 2020 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 Manager Cindi Lucas is awesome and we could not have made it through the past year without her. I wish to extend a personal note of gratitude to former Financial Reporting Manager Alan Ferguson for his assistance and guidance in the preparation of this report.

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, 2019

Christopher P. Morrill

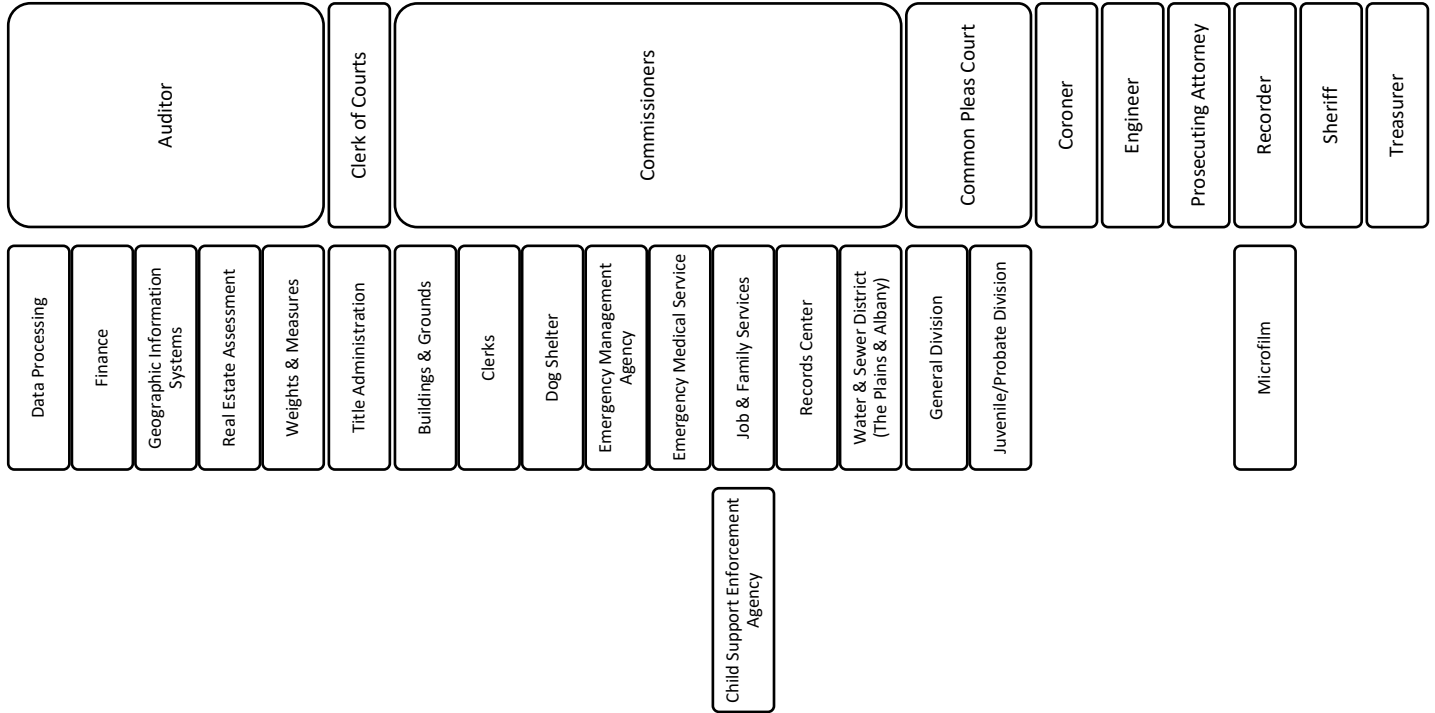
Executive Director/CEO

ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2020

<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Leonard R. Eliason	County Commissioner	1/01/19 to 12/31/22
Christopher T. Chmiel	County Commissioner	1/03/17 to 1/02/21
Charles R. Adkins	County Commissioner	1/02/17 to 1/01/21
Jill A. Thompson	County Auditor	3/11/19 to 3/12/23
Ric Wasserman	County Treasurer	6/05/18 to 9/05/21
Keller J. Blackburn	Prosecuting Attorney	1/07/17 to 1/03/21
R. Jeff Maiden	County Engineer	1/07/17 to 1/03/21
Jessica A. Markins	County Recorder	1/07/17 to 1/03/21
Carl T. Ortman	County Coroner	1/07/17 to 1/03/21
Candy S. Russell	Clerk of Courts	10/30/19 to 1/03/21
Pat Lang	Common Pleas Court Judge	2/09/15 to 2/08/21
George P. McCarthy	Common Pleas Court Judge	1/01/17 to 12/31/22
Zachary L. Saunders	Probate/Juvenile Court Judge	12/17/20 to 2/08/21
Rodney Smith	Sheriff	1/02/17 to 1/03/21

ORGANIZATIONAL CHART OF ATHENS COUNTY

Citizens of Athens County



Ex Officio & Appointed Boards



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Financial Section



Photos: Jim Downard

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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 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, 2020, 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 the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers 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 for the purpose of expressing an opinion on the effectiveness of Athens County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of December 31, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Job and Family Services, Road (MVGT), Children Services, ACBDD (Beacon School) and Ambulance Service funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As described in Note 5 to the financial statements, in 2020, Athens County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. As described in Note 25 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of Athens County. Our opinions are not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis and schedules of net pension and other postemployment benefit assets and liabilities and pension and other postemployment benefit contributions* listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Athens County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 26, 2021, on our consideration of Athens County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Athens County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Athens County's internal control over financial reporting and compliance.

Julian & Grube, Inc.

Julian & Grube, Inc.
July 26, 2021

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

The discussion and analysis of Athens County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2020. 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 2020 are as follows:

The County's total assets and deferred outflows of resources exceeded its total liabilities and deferred inflows of resources at December 31, 2020 by \$41,158,417.

The County's total net position decreased \$1,483,887 or 3.48% from 2019 to 2020.

Program revenues for governmental activities accounted for \$41,625,132 or 55.84% of total governmental activities revenue. General revenues for governmental activities accounted for \$32,919,942 or 44.16% of total governmental activities revenue.

The County had \$74,405,984 in expenses related to governmental activities; \$41,625,132 of these expenses was offset by program specific charges for services and operating and capital grants and contributions. General revenues (primarily taxes) of \$32,919,942 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,370,085 or 97.30% of total business-type activities revenue. General revenues accounted for \$37,956 or 2.70% of the total business-type activities revenue.

The County had \$3,031,018 in expenses related to business-type activities; \$1,370,085 of these expenses were offset by program specific charges for services. General revenues of \$37,956 were utilized to provide for these programs.

Among major funds, the General Fund had \$17,159,785 in revenues, \$13,965,823 in expenditures, and (\$559,510) in total other financing sources and uses. The fund balance in the General Fund reflects an increase of \$2,634,452 from \$6,400,256 to \$9,034,708.

In 2020, the County's governmental activities outstanding bonds at year-end reflect a net increase of \$370,337 or 10.06% in the principal balance to \$3,311,771. The County's governmental activities related outstanding long-term notes decreased by \$54,000 or 15.00% to \$306,000. The County's governmental activities related outstanding long-term OPWC loans increased by \$500,252 to a principal balance of \$500,252. Total debt outstanding increased in 2020 by \$75,915 to a principal balance of \$4,118,023.

In 2020, the County's business-type related outstanding bonds had a net increase of \$16,893,748 or 2015.51% to \$17,731,936, while the County's business-type activities related outstanding loans had a net decrease of \$2,450,696 or 95.15% to \$125,044. Total business-type activities related debt outstanding increased in 2020 by \$14,443,052 to \$17,856,980.

USING THIS ANNUAL REPORT

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

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

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

REPORTING THE COUNTY AS A WHOLE

Statement of Net Position and the Statement of Activities

One of the most important questions asked about the finances of the County is "How did the County do financially during 2020?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, liabilities, and deferred inflows and outflows of resources using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. The accrual basis of accounting recognizes all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

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

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

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

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

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

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

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

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

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

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

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Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2020 compared to 2019:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	Restated 2019	2020	2019	2020	Restated 2019
<i>Assets:</i>						
Current and Other Assets	\$57,767,678	\$52,265,201	\$15,847,357	\$1,446,103	\$73,615,035	\$53,711,304
Capital Assets, Net	75,117,929	73,669,487	5,779,491	7,502,109	80,897,420	81,171,596
Total Assets	132,885,607	125,934,688	21,626,848	8,948,212	154,512,455	134,882,900
Deferred Outflows of Resources	8,162,359	16,534,565	108,509	186,424	8,270,868	16,720,989
<i>Liabilities:</i>						
Current and Other Liabilities	2,503,819	2,323,158	95,022	431,731	2,598,841	2,754,889
Long-Term Liabilities	70,879,226	85,656,215	18,686,556	4,287,149	89,565,782	89,943,364
Total Liabilities	73,383,045	87,979,373	18,781,578	4,718,880	92,164,623	92,698,253
Deferred Inflows of Resources	29,290,997	16,053,042	169,286	8,286	29,460,283	16,061,328
<i>Net Position:</i>						
Net Investment in Capital Assets	70,999,912	65,904,894	5,436,250	3,838,181	76,436,162	69,743,075
Restricted	27,202,523	26,241,727	0	0	27,202,523	26,241,727
Unrestricted	(59,828,511)	(53,911,787)	(2,651,757)	569,289	(62,480,268)	(53,342,498)
Total Net Position	\$38,373,924	\$38,234,834	\$2,784,493	\$4,407,470	\$41,158,417	\$42,642,304

The net pension liability (NPL) and net other postemployment benefits (OPEB) liability are the largest liabilities reported by the County at December 31, 2020 and are reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27" and GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting the net pension asset and deferred outflows related to pension and OPEB.

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

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

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

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

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

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

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

Current assets increased due to increases in cash and cash equivalents and property taxes receivable. The increase in cash and cash equivalents is primarily the result of proceeds from a bond issuance for a sewer project.

Capital assets decreased as a result of the fact that current depreciation and disposals exceeded new acquisitions and improvements to existing capital assets.

Current liabilities increased due to increases in accounts payable and accrued wages and benefits payable. Long-term liabilities decreased slightly due to an increase in the calculations of net pension liability and net OPEB liability, which was offset by the issuance of new bonds.

As noted earlier, the County’s net position, when reviewed over time, may serve as a useful indicator of the County’s financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$41,158,417. By far, the largest portion of the County’s net position (185.71%) 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

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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 \$27,202,523 or 66.09% of total net position. The remaining deficit balance of (\$62,480,268) or (151.80%), which is unrestricted net position and may be used to meet the County's ongoing obligation to citizens and creditors. Total net position decreased in 2020 by \$1,483,887. As of December 31, 2020, the County is able to report a positive net position of \$38,373,924 for governmental activities. For business-type activities, a positive net position of \$2,784,493 is reported.

Table 2 shows the changes in net position for the year 2020. Revenue and expense comparisons to 2019 are presented to provide a comparative analysis of government-wide data with the prior year.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
<i>Program Revenues:</i>						
Charges for Services	\$7,290,416	\$5,870,778	\$1,370,085	\$1,636,714	\$8,660,501	\$7,507,492
Operating Grants and Contributions	34,313,402	35,206,299	0	0	34,313,402	35,206,299
Capital Grants and Contributions	21,314	0	0	6,374	21,314	6,374
Total Program Revenues	41,625,132	41,077,077	1,370,085	1,643,088	42,995,217	42,720,165
<i>General Revenues:</i>						
Property Taxes	17,701,794	16,631,123	0	0	17,701,794	16,631,123
Sales Tax	8,563,915	8,350,604	0	0	8,563,915	8,350,604
Grants and Entitlements	1,351,941	1,818,189	0	0	1,351,941	1,818,189
Investment Earnings	580,581	891,104	0	0	580,581	891,104
Miscellaneous	4,721,711	3,552,421	37,956	24,161	4,759,667	3,576,582
Total General Revenues	32,919,942	31,243,441	37,956	24,161	32,957,898	31,267,602
Total Revenues	74,545,074	72,320,518	1,408,041	1,667,249	75,953,115	73,987,767
Program Expenses:						
<i>General Government:</i>						
Legislative and Executive	9,023,425	9,869,210	0	0	9,023,425	9,869,210
Judicial	3,490,638	2,991,056	0	0	3,490,638	2,991,056
Public Safety	7,342,471	9,813,573	0	0	7,342,471	9,813,573
Public Works	9,067,412	10,065,661	0	0	9,067,412	10,065,661
Health	10,058,333	6,400,404	0	0	10,058,333	6,400,404
Human Services	34,991,441	38,563,531	0	0	34,991,441	38,563,531
Conservation and Recreation	40,358	5,977	0	0	40,358	5,977
Economic Development and Assistance	151,152	62,337	0	0	151,152	62,337
Interest and Fiscal Charges	240,754	155,800	0	0	240,754	155,800
Plains Sewer	0	0	399,702	757,582	399,702	757,582
Albany Sewer	0	0	10,555	0	10,555	0
Plains Water	0	0	874,782	863,864	874,782	863,864
Buchtel Sewer	0	0	1,330,162	339,520	1,330,162	339,520
Buchtel Water	0	0	415,817	164,873	415,817	164,873
Total Expenses	74,405,984	77,927,549	3,031,018	2,125,839	77,437,002	80,053,388
<i>Change in Net Position</i>	<i>139,090</i>	<i>(5,607,031)</i>	<i>(1,622,977)</i>	<i>(458,590)</i>	<i>(1,483,887)</i>	<i>(6,065,621)</i>
Net Position - January 1	38,234,834	43,841,865	4,407,470	4,866,060	42,642,304	48,707,925
Net Position - December 31	\$38,373,924	\$38,234,834	\$2,784,493	\$4,407,470	\$41,158,417	\$42,642,304

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Governmental Activities

The most significant program expenses for the County are Human Services, Health, Legislative and Executive, and Public Works. These programs account for 84.87% of the total governmental activities. Human Services, which is 46.03% 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. Health, which accounts for 13.52% of the total, primarily represents costs associated with the services provided by the Ambulance Services and for COVID related expenses. Legislative and Executive expenses, which accounts for 12.13% of the total, represents costs associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor, and Recorder. Public Works, which accounts for 12.19% of the total, represents costs associated with the operation of the County Engineer in maintaining the County's roads and bridges.

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

The net position for the governmental activities increased \$139,090 or 0.36% in 2020. This is an increase from last year when net position decreased \$5,607,031 or 12.76%. Total revenues increased \$2,224,056 or 3.08% from last year and expenses decreased \$2,022,123 or 2.59% from last year.

The major factors in the change in revenues are an increase in charges for services of \$1,419,638 or 24.18%, due to an increase in charges for Ambulance Services, an increase of \$1,070,671 or 6.44% in property taxes, a \$213,311 or 2.55% increase in sales tax, and an increase of \$1,169,290 or 32.92% in miscellaneous revenues primarily as the result of refunds from the Bureau of Worker's Compensation.

Expenses decreased by \$3,521,565 or 4.52% as a net result of a \$845,785 or 8.57% decrease in Legislative and Executive as a result of General Fund expenses; a decrease of \$3,572,090 or 9.27% in Human Services due to decreases in expenses for Job and Family Services expenses and ACBDD expenses, a \$2,471,102 or 25.18% decrease in Public Safety due primarily to decreases in expenses for the Sheriff's Department, a \$998,249 or 9.92% decrease in Public Works mainly due to a decrease in Road (MVGT) contract expenses for road and bridge improvements and a \$3,657,929 or 57.15% increase in Health due primarily to the Ambulance Service Fund and COVID expenses. The primary reason for the decreases in the expense functions is due to the net pension liability and net OPEB liability calculations.

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

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Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2020	2019	2020	2019
<i>General Government:</i>				
Legislative and Executive	\$9,023,425	\$9,869,210	\$6,047,313	\$7,078,002
Judicial	3,490,638	2,991,056	2,191,069	1,641,401
Public Safety	7,342,471	9,813,573	5,157,139	7,918,160
Public Works	9,067,412	10,065,661	1,177,031	(3,150,098)
Health	10,058,333	6,400,404	3,640,029	4,652,797
Human Services	34,991,441	38,563,531	14,136,007	18,486,096
Conservation and Recreation	40,358	5,977	40,358	5,977
Economic Development and Assistance	151,152	62,337	151,152	62,337
Interest and Fiscal Charges	240,754	155,800	240,754	155,800
Total Expenses	<u>\$74,405,984</u>	<u>\$77,927,549</u>	<u>\$32,780,852</u>	<u>\$36,850,472</u>

It should be noted that 55.94% 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 \$14,136,007 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 2020, the net cost of providing these Human Services was only 40.40% of total cost.

For Legislative and Executive, the \$6,047,313 in net cost of services indicates primarily the General Fund support provided for the operation of the general administration of the county government.

Business-Type Activities

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

Governmental Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$32,614,032 (5.93% is unassigned), an increase of \$3,064,544 or 10.37% from last year. Increases in the General, Road (MVG), Children Services, ACBDD (Beacon School), and other nonmajor funds more than offset decreases in the Job and Family Services and Ambulance Service, leading to this increase.

The General Fund is the primary operating fund of the County. At the end of 2020, the total fund balance in the General Fund was \$9,034,708 of which \$2,880,519 was unassigned. During the year, revenues exceeded expenditures by \$2,634,452. The increase is primarily the result of an increase in miscellaneous revenue, which is the result of Bureau of Worker's Compensation refunds received during 2020.

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For the other major funds of the County's governmental funds, the Job and Family Services Fund balance decreased by \$421,752 or 32.63% in 2020 due to expenditures exceeding revenues for the year. The Road (MVG) Fund balance increased by \$98,199 or 3.34% due to decreased expenditures. The Children Services Fund balance increased by \$1,202,039 or 32.91% which is the result of an increase in revenue and a decrease in expenditures. The ACBDD (Beacon School) Fund balance increased by \$864,216 or 14.31%, due to an increase in property tax revenues and a decrease in expenditure. Finally, the Ambulance Service Fund balance decreased by \$1,966,308 or 91.82% due to increased expenditures.

Proprietary Funds

The County's enterprise funds are the Plains, Albany, and Buchtel Water and Sewer funds, Athens County Solid Waste and Sheriff Academy Training. The County provides water and sewer services to over two thousand customers in The Plains and Buchtel. The County is in the process of extending services to the residents of Albany. Net position of the enterprise funds at year end was \$2,784,493, of which \$2,651,757 was unrestricted.

The County's two major enterprise funds are the Plains Sewer and the Albany Sewer Funds which, at year end, had net position of \$5,400,631 with \$303,468 of that unrestricted and (\$2,917,664) of which (\$2,917,664) was unrestricted, respectively. During 2020, the Plains Sewer Fund net position increased by \$3,009,430 or 125.85%, which is the result of a decrease in contractual services and a decrease in fringe benefit expenses related to the calculations for net pension and OPEB liabilities. The Albany Sewer Fund net position decreased by \$2,917,664 which is due to a transfer out.

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 \$14,579,055 representing a \$19,421 increase from the original budgeted estimates of \$14,559,634.

There was a 15.47% positive variance in actual revenues as compared to the final budget in the General Fund. This was due to the receipt of unanticipated sales tax and other revenues.

For the General Fund, the final budget basis expenditures were \$17,070,354 representing an increase of \$30,769 or 0.18% from the original budget.

There was a 18.98% 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.

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

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, 2020, amounts to \$76,436,162 (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 2020 fiscal year.

During 2020, various roads were resurfaced and bridges improved or replaced bringing the infrastructure investment of the County to a total of \$91,402,690.

Long-Term Debt – At December 31, 2020, the County had total bonded debt outstanding of \$3,311,771. The County's long-term bonded debt decreased by \$370,337 (10.06%), while its long-term notes decreased by \$54,000 (15.00%) during 2020.

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

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

Economic Factors

The average unemployment rate for the County in 2020 was 7.30%, which was slightly increased from the rate of 5.30% the previous year. This was below the national rate of 8.10%, and the state unemployment rate of 8.10% respectively, for 2020.

Athens County is the home of Ohio University and Hocking College, and has a significant agricultural presence. The County's \$1,208,941,710 tax base has grown at an average annual rate of 3.80% 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 0.58% over the past five years. As of May 2021, sales tax is up to 4.70% from 2020 mainly due to increase sales by Out of State Retailers.

Investment earnings in 2020 decreased \$310,523 or 34.85% from 2019. Total investment earnings for all funds totaled \$580,581 in 2020, down from \$891,104 in 2019 mainly due to a continuation of a new investment policy.

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) 592-3290.

Athens County, Ohio
Statement of Net Position
December 31, 2020

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Total	ATCO Inc.	Athens Co. Port Authority	Athens County Land Reutilization Corporation Inc.
Assets						
Cash and Cash Equivalents	\$30,301,201	\$864,903	\$31,166,104	\$271,754	\$865,062	\$358,143
Cash and Cash Equivalents In Segregated Accounts	114,852	152,073	266,925	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	14,536,586	14,536,586	0	0	0
<i>Receivables:</i>						
Property Taxes	17,701,916	0	17,701,916	0	0	0
Sales Taxes	1,444,321	0	1,444,321	0	0	0
Accounts	787,931	147,252	935,183	1,763	6,075	0
Special Assessments	0	77,453	77,453	0	0	0
Accrued Interest	96,872	0	96,872	0	788	0
Loans	240,310	0	240,310	0	57,402	0
Intergovernmental	6,171,809	0	6,171,809	0	0	0
Material and Supplies Inventory	452,885	62,939	515,824	0	0	0
Prepaid Items	354,838	6,151	360,989	0	0	0
Net OPEB Asset	100,743	0	100,743	0	0	0
Assets Held for Resale	0	0	0	0	0	306,330
Nondepreciable Capital Assets	2,630,408	3,065,980	5,696,388	0	322,940	0
Depreciable Capital Assets, Net	72,487,521	2,713,511	75,201,032	0	977,661	1,636
<i>Total Assets</i>	<u>132,885,607</u>	<u>21,626,848</u>	<u>154,512,455</u>	<u>273,517</u>	<u>2,229,928</u>	<u>666,109</u>
Deferred Outflows of Resources	<u>8,162,359</u>	<u>108,509</u>	<u>8,270,868</u>	<u>0</u>	<u>0</u>	<u>0</u>
Liabilities						
Accounts Payable	684,443	66,209	750,652	12,710	0	628
Contracts Payable	356,797	18,000	374,797	0	0	0
Accrued Wages and Benefits	841,055	7,370	848,425	0	0	0
Matured Compensated Absences Payable	26,470	0	26,470	0	0	0
Intergovernmental Payable	456,315	3,278	459,593	0	0	0
Deposits Held and Due to Others	3,608	0	3,608	0	0	0
Matured Bonds Payable	17,000	0	17,000	0	0	0
Matured Interest Payable	10,561	165	10,726	0	0	0
Claims Payable	107,570	0	107,570	0	0	0
<i>Long-Term Liabilities:</i>						
Due Within One Year	2,749,087	84,429	2,833,516	0	0	0
Due in More Than One Year:						
Net Pension Liability	36,116,929	482,410	36,599,339	0	0	0
Net OPEB Liability	23,562,155	327,285	23,889,440	0	0	0
Other Amounts Due in More Than One Year	8,451,055	17,792,432	26,243,487	0	0	0
<i>Total Liabilities</i>	<u>73,383,045</u>	<u>18,781,578</u>	<u>92,164,623</u>	<u>12,710</u>	<u>0</u>	<u>628</u>
Deferred Inflows of Resources	<u>29,290,997</u>	<u>169,286</u>	<u>29,460,283</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Position						
Net Investment in Capital Assets	70,999,912	5,436,250	76,436,162	0	1,300,601	0
<i>Restricted for:</i>						
Job and Family Services	1,596,110	0	1,596,110	0	0	0
Road and Bridge Services	4,574,244	0	4,574,244	0	0	0
Children Services	4,802,476	0	4,802,476	0	0	0
Developmental Disabilities Services	4,892,828	0	4,892,828	0	0	0
Ambulance Service	152,610	0	152,610	0	0	0
Capital Projects	1,010,510	0	1,010,510	0	0	0
<i>General Government:</i>						
Legislative and Executive	1,438,206	0	1,438,206	0	0	0
Judicial	348,078	0	348,078	0	0	0
Public Safety	3,280,190	0	3,280,190	0	0	0
Public Works	217,888	0	217,888	0	0	0
Health	1,414,135	0	1,414,135	0	0	0
Human Services	991,390	0	991,390	0	0	0
Economic Development and Assistance	2,475,029	0	2,475,029	0	0	0
Debt Service	8,829	0	8,829	0	0	0
ATCO, Inc	0	0	0	(8,450)	0	0
Unrestricted	(59,828,511)	(2,651,757)	(62,480,268)	269,257	929,327	665,481
<i>Total Net Position</i>	<u>\$38,373,924</u>	<u>\$2,784,493</u>	<u>\$41,158,417</u>	<u>\$260,807</u>	<u>\$2,229,928</u>	<u>\$665,481</u>

See accompanying notes to the basic financial statements

Athens County, Ohio
Statement of Activities
For the Year Ended December 31, 2020

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$9,023,425	\$2,886,948	\$89,164	\$0
Judicial	3,490,638	894,196	405,373	0
Public Safety	7,342,471	538,416	1,646,916	0
Public Works	9,067,412	100,290	7,768,777	21,314
Health	10,058,333	2,551,855	3,866,449	0
Human Services	34,991,441	318,711	20,536,723	0
Conservation and Recreation	40,358	0	0	0
Economic Development and Assistance	151,152	0	0	0
Interest and Fiscal Charges	240,754	0	0	0
<i>Total Governmental Activities</i>	<u>74,405,984</u>	<u>7,290,416</u>	<u>34,313,402</u>	<u>21,314</u>
Business-Type Activities				
Plains Sewer	399,702	491,466	0	0
Albany Sewer	10,555	0	0	0
Plains Water	874,782	842,988	0	0
Buchtel Sewer	1,330,162	16,298	0	0
Buchtel Water	415,817	19,333	0	0
<i>Total Business-Type Activities</i>	<u>3,031,018</u>	<u>1,370,085</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$77,437,002</u>	<u>\$8,660,501</u>	<u>\$34,313,402</u>	<u>\$21,314</u>
Component Unit				
ATCO, Inc	\$63,434	\$40,646	\$0	\$0
Athens County Port Authority	121,763	261,000	0	0
Athens County Land Reutilization Corporation	561,910	0	140,687	0
<i>Total Component Unit</i>	<u>\$747,107</u>	<u>\$301,646</u>	<u>\$140,687</u>	<u>\$0</u>

General Revenues:

Property Taxes Levied for:

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

Sales Tax Levied for:

General Fund
911 Emergency Communications
Grants and Entitlements not Restricted to Specific Programs
Contributions and Donations
Gain on Sale of Property
Investment Earnings
Miscellaneous

Total General Revenues

Change in Net Position

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

Net Position at End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Unit		
Governmental Activities	Business-Type Activities	Total	ATCO, Inc.	Athens County Port Authority	Athens County Land Reutilization Corporation, Inc.
(\$6,047,313)	\$0	(\$6,047,313)	\$0	\$0	\$0
(2,191,069)	0	(2,191,069)	0	0	0
(5,157,139)	0	(5,157,139)	0	0	0
(1,177,031)	0	(1,177,031)	0	0	0
(3,640,029)	0	(3,640,029)	0	0	0
(14,136,007)	0	(14,136,007)	0	0	0
(40,358)	0	(40,358)	0	0	0
(151,152)	0	(151,152)	0	0	0
(240,754)	0	(240,754)	0	0	0
<u>(32,780,852)</u>	<u>0</u>	<u>(32,780,852)</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	91,764	91,764	0	0	0
0	(10,555)	(10,555)	0	0	0
0	(31,794)	(31,794)	0	0	0
0	(1,313,864)	(1,313,864)	0	0	0
0	(396,484)	(396,484)	0	0	0
<u>0</u>	<u>(1,660,933)</u>	<u>(1,660,933)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(32,780,852)</u>	<u>(1,660,933)</u>	<u>(34,441,785)</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	(22,788)	0	0
0	0	0	0	139,237	0
0	0	0	0	0	(421,223)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(22,788)</u>	<u>139,237</u>	<u>(421,223)</u>
2,541,868	0	2,541,868	0	0	0
4,192,440	0	4,192,440	0	0	0
7,313,981	0	7,313,981	0	0	0
2,696,003	0	2,696,003	0	0	0
829,355	0	829,355	0	0	0
128,147	0	128,147	0	0	0
6,851,305	0	6,851,305	0	0	0
1,712,610	0	1,712,610	0	0	0
1,351,941	0	1,351,941	0	0	0
0	0	0	0	0	47,566
0	0	0	0	0	249,450
580,581	0	580,581	110	1,327	43,825
4,721,711	37,956	4,759,667	2,873	0	12,225
<u>32,919,942</u>	<u>37,956</u>	<u>32,957,898</u>	<u>2,983</u>	<u>1,327</u>	<u>353,066</u>
139,090	(1,622,977)	(1,483,887)	(19,805)	140,564	(68,157)
<u>38,234,834</u>	<u>4,407,470</u>	<u>42,642,304</u>	<u>280,612</u>	<u>2,089,364</u>	<u>733,638</u>
<u>\$38,373,924</u>	<u>\$2,784,493</u>	<u>\$41,158,417</u>	<u>\$260,807</u>	<u>\$2,229,928</u>	<u>\$665,481</u>

Athens County, Ohio

Balance Sheet

Governmental Funds

December 31, 2020

	General	Job & Family Services	Road (MVGTT)	Childrens Services
Assets				
Cash and Cash Equivalents	\$4,751,411	\$1,026,626	\$1,637,855	\$5,049,030
Cash and Cash Equivalents In Segregated Accounts	51,121	0	66	6,557
<i>Receivables:</i>				
Property Taxes	2,595,260	0	0	4,666,949
Sales Tax	1,155,484	0	0	0
Accounts	38,604	0	0	0
Accrued Interest	96,872	0	0	0
Loans	0	0	0	0
Interfund	3,008,266	127,349	297,270	8,058
Intergovernmental	702,505	1,136,380	2,773,593	279,159
Materials and Supplies Inventory	42,573	30,791	296,605	0
Prepaid Items	180,346	332	2,851	26,154
<i>Total Assets</i>	<u>\$12,622,442</u>	<u>\$2,321,478</u>	<u>\$5,008,240</u>	<u>\$10,035,907</u>
Liabilities				
Accounts Payable	\$85,058	\$25,023	\$101,833	\$191,365
Contracts Payable	50,117	152,025	63,723	16,592
Accrued Wages Payable	235,724	113,332	54,361	112,811
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	8,058	0	24,251
Intergovernmental Payable	248,037	16,021	7,593	15,793
Deposits Held and Due To Others	3,608	0	0	0
Claims Payable	0	0	0	0
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
<i>Total Liabilities</i>	<u>622,544</u>	<u>314,459</u>	<u>227,510</u>	<u>360,812</u>
Deferred Inflows of Resources	<u>2,965,190</u>	<u>1,136,380</u>	<u>1,740,006</u>	<u>4,820,266</u>
Fund Balances				
Nonspendable	379,005	31,123	299,456	26,154
Restricted	0	839,516	2,741,268	4,828,675
Committed	0	0	0	0
Assigned	5,775,184	0	0	0
Unassigned	2,880,519	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>9,034,708</u>	<u>870,639</u>	<u>3,040,724</u>	<u>4,854,829</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$12,622,442</u>	<u>\$2,321,478</u>	<u>\$5,008,240</u>	<u>\$10,035,907</u>

See accompanying notes to the basic financial statements.

ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
\$7,305,386	\$1,590,486	\$8,498,135	\$29,858,929
0	0	57,108	114,852
6,983,264	2,535,235	921,208	17,701,916
0	0	288,837	1,444,321
149	748,666	512	787,931
0	0	0	96,872
0	0	240,310	240,310
0	0	40,000	3,480,943
284,490	91,898	903,784	6,171,809
0	82,916	0	452,885
35,032	1,798	108,325	354,838
<u>\$14,608,321</u>	<u>\$5,050,999</u>	<u>\$11,058,219</u>	<u>\$60,705,606</u>
\$21,345	\$159,922	\$99,897	\$684,443
36,262	0	38,078	356,797
130,680	96,127	98,020	841,055
26,470	0	0	26,470
0	2,000,000	1,448,634	3,480,943
113,510	13,458	41,903	456,315
0	0	0	3,608
107,570	0	0	107,570
0	0	17,000	17,000
0	0	10,561	10,561
<u>435,837</u>	<u>2,269,507</u>	<u>1,754,093</u>	<u>5,984,762</u>
<u>7,267,754</u>	<u>2,606,253</u>	<u>1,570,963</u>	<u>22,106,812</u>
35,032	84,714	108,325	963,809
4,683,360	90,525	7,570,875	20,754,219
2,186,338	0	31,028	2,217,366
0	0	969,750	6,744,934
0	0	(946,815)	1,933,704
<u>6,904,730</u>	<u>175,239</u>	<u>7,733,163</u>	<u>32,614,032</u>
<u>\$14,608,321</u>	<u>\$5,050,999</u>	<u>\$11,058,219</u>	<u>\$60,705,606</u>

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Athens County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2020*

Total Governmental Funds Balances		\$32,614,032
<i>Amounts reported for governmental activities in the Statement of Net Position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		75,117,929
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	736,213	
Intergovernmental Revenue	<u>4,403,315</u>	
Total		5,139,528
Internal service funds are used by management to pay insurance costs. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.		442,272
Long-term liabilities, including bonds and loans payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds.		
General Obligation Bonds Payable	(3,311,771)	
Premium on Notes	(3,132)	
General Obligation Notes Payable	(306,000)	
OPWC Loans	(500,252)	
Capital Leases Payable	(3,259,708)	
Landfill Post-Closure Costs Payable	(1,387,956)	
Compensated Absences Payable	<u>(2,431,323)</u>	
Total		(11,200,142)
The net OPEB asset/liability are not due and payable in the current period; therefore, the asset/liability and related deferred inflows/outflows are not reported in the governmental funds:		
Deferred Outflows - Pension	4,333,004	
Deferred Outflows - OPEB	3,829,355	
Deferred Inflows - Pension	(8,334,504)	
Deferred Inflows - OPEB	(3,989,209)	
Net Pension Liability	(36,116,929)	
Net OPEB Liability	(23,562,155)	
Net OPEB Asset	<u>100,743</u>	
Total		<u>(63,739,695)</u>
<i>Net Position of Governmental Activities</i>		<u><u>\$38,373,924</u></u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	General	Job & Family Services	Road (MVGT)	Childrens Services
Revenues				
Property Taxes	\$2,541,813	\$0	\$0	\$4,151,926
Sales Tax	6,851,305	0	0	0
Intergovernmental	1,875,790	9,137,653	6,397,967	5,056,571
Charges for Services	2,743,256	0	0	53,429
Licenses and Permits	3,061	0	0	0
Fines and Forfeitures	65,549	0	27,140	0
Interest	534,524	0	30,800	0
Other Revenues	2,544,487	282,039	63,826	254,055
<i>Total Revenues</i>	<u>17,159,785</u>	<u>9,419,692</u>	<u>6,519,733</u>	<u>9,515,981</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	6,375,901	0	0	0
Judicial	2,884,658	0	0	0
Public Safety	3,329,419	0	0	0
Public Works	184,045	0	6,568,690	0
Health	267,299	0	0	0
Human Services	574,090	9,730,065	0	8,300,490
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
<i>Debt Service:</i>				
Principal Retirement	211,499	3,140	36,487	12,812
Interest and Fiscal Charges	138,912	1,478	0	640
<i>Total Expenditures</i>	<u>13,965,823</u>	<u>9,734,683</u>	<u>6,605,177</u>	<u>8,313,942</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,193,962</u>	<u>(314,991)</u>	<u>(85,444)</u>	<u>1,202,039</u>
Other Financing Sources (Uses)				
Proceeds of OPWC Loans	0	0	536,734	0
Inception of Capital Leases	0	18,431	0	0
Transfers - In	0	44,448	0	0
Transfers - Out	(559,510)	(169,640)	(353,091)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(559,510)</u>	<u>(106,761)</u>	<u>183,643</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	2,634,452	(421,752)	98,199	1,202,039
Fund Balances (Deficits) at Beginning of Year, As Restated (See Note 5)	6,400,256	1,292,391	2,942,525	3,652,790
<i>Fund Balances at End of Year</i>	<u>\$9,034,708</u>	<u>\$870,639</u>	<u>\$3,040,724</u>	<u>\$4,854,829</u>

See accompanying notes to the basic financial statements.

ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
\$7,330,350	\$2,698,034	\$961,240	\$17,683,363
0	0	1,712,610	8,563,915
2,612,541	172,856	9,967,708	35,221,086
1,339	2,317,586	1,767,845	6,883,455
0	0	190,631	193,692
0	0	120,580	213,269
0	0	13,499	578,823
608,149	321,369	647,786	4,721,711
<u>10,552,379</u>	<u>5,509,845</u>	<u>15,381,899</u>	<u>74,059,314</u>
0	0	1,070,452	7,446,353
0	0	271,839	3,156,497
0	0	3,051,174	6,380,593
0	0	1,732,744	8,485,479
0	7,476,153	3,935,976	11,679,428
9,188,163	0	4,510,752	32,303,560
0	0	151,152	151,152
0	0	1,017,218	1,017,218
0	0	424,337	688,275
0	0	100,350	241,380
<u>9,188,163</u>	<u>7,476,153</u>	<u>16,265,994</u>	<u>71,549,935</u>
<u>1,364,216</u>	<u>(1,966,308)</u>	<u>(884,095)</u>	<u>2,509,379</u>
0	0	0	536,734
0	0	0	18,431
0	0	1,758,380	1,802,828
(500,000)	0	(220,587)	(1,802,828)
<u>(500,000)</u>	<u>0</u>	<u>1,537,793</u>	<u>555,165</u>
864,216	(1,966,308)	653,698	3,064,544
<u>6,040,514</u>	<u>2,141,547</u>	<u>7,079,465</u>	<u>29,549,488</u>
<u>\$6,904,730</u>	<u>\$175,239</u>	<u>\$7,733,163</u>	<u>\$32,614,032</u>

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Athens County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2020*

Net Change in Fund Balances - Total Governmental Funds \$3,064,544

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

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

Capital Outlay	6,870,111	
Depreciation	(4,768,788)	
Total		2,101,323

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. (652,881)

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

Intergovernmental Revenue	465,572	
Property Taxes	18,431	
Total		484,003

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. 688,275

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

Compensated Absences	(198,063)	
Landfill Post-Closure	152,078	
Premium on Bonds	626	
Total		(45,359)

Other financing sources in the governmental funds that increase long-term liabilities in the Statement of Net Position are not reported as revenues in the Statement of Activities:

Inception of Capital Leases	(18,431)	
Proceeds from OPWC Loans	(536,734)	
Total		(555,165)

Contractually required contributions are reported as expenditures in the governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows. 2,260,555

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (7,344,144)

The internal service fund used by management to pay workers compensation, self-insurance and excess insurance costs. These funds are not included in the governmental funds and pension related reconciliations 137,939

Change in Net Position of Governmental Activities \$139,090

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$2,400,821	\$2,400,821	\$2,541,813	\$140,992
Sales Tax	6,300,000	6,300,000	6,841,952	541,952
Intergovernmental	2,126,344	2,126,344	1,906,379	(219,965)
Charges for Services	1,994,859	2,010,165	2,366,822	356,657
Licenses and Permit	3,540	3,540	3,061	(479)
Fines and Forfeitures	81,400	81,400	72,636	(8,764)
Interest	650,170	650,170	574,027	(76,143)
Other	1,002,500	1,006,615	2,527,906	1,521,291
<i>Total Revenues</i>	<u>14,559,634</u>	<u>14,579,055</u>	<u>16,834,596</u>	<u>2,255,541</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	6,969,789	6,702,308	6,283,508	418,800
Judicial	2,964,820	3,126,023	2,895,408	230,615
Public Safety	5,551,665	5,643,544	3,297,262	2,346,282
Public Works	137,000	173,526	173,526	0
Health	375,404	375,404	288,334	87,070
Human Services	699,234	707,876	550,688	157,188
<i>Debt Service:</i>				
Principal Retirement	206,218	206,218	206,218	0
Interest and Fiscal Charges	135,455	135,455	135,455	0
<i>Total Expenditures</i>	<u>17,039,585</u>	<u>17,070,354</u>	<u>13,830,399</u>	<u>3,239,955</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,479,951)</u>	<u>(2,491,299)</u>	<u>3,004,197</u>	<u>(984,414)</u>
Other Financing Sources (Uses)				
Advances - In	10,000	10,000	94,130	84,130
Advances - Out	(10,000)	(20,000)	(2,490,000)	(2,470,000)
Transfers - Out	(744,395)	(744,395)	(559,510)	184,885
<i>Total Other Financing Sources (Uses)</i>	<u>(744,395)</u>	<u>(754,395)</u>	<u>(2,955,380)</u>	<u>(2,200,985)</u>
<i>Net Change in Fund Balance</i>	(3,224,346)	(3,245,694)	48,817	(3,185,399)
Fund Balances at Beginning of Year	3,314,032	3,314,032	3,314,032	0
Prior Year Encumbrances Appropriated	12,264	12,264	12,264	0
Fund Balances at End of Year	<u>\$101,950</u>	<u>\$80,602</u>	<u>\$3,375,113</u>	<u>(\$3,185,399)</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Job and Family Services Fund
For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$10,166,393	\$10,166,393	\$9,191,261	(\$975,132)
Other	260,905	260,905	270,833	9,928
<i>Total Revenue</i>	<u>10,427,298</u>	<u>10,427,298</u>	<u>9,462,094</u>	<u>(965,204)</u>
Expenditures				
<i>Current:</i>				
Human Services	10,300,751	10,584,751	9,563,641	1,021,110
<i>Total Expenditures</i>	<u>10,300,751</u>	<u>10,584,751</u>	<u>9,563,641</u>	<u>1,021,110</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>126,547</u>	<u>(157,453)</u>	<u>(101,547)</u>	<u>55,906</u>
Other Financing Sources (Uses)				
Advances In	0	0	80,000	80,000
Advances - Out	0	0	(80,000)	(80,000)
Transfers In	44,448	44,448	44,448	0
Transfers Out	(169,640)	(169,640)	(169,640)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(125,192)</u>	<u>(125,192)</u>	<u>(125,192)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,355	(282,645)	(226,739)	55,906
Fund Balances (Deficit) at Beginning of Year	1,253,365	1,253,365	1,253,365	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,254,720</u></u>	<u><u>\$970,720</u></u>	<u><u>\$1,026,626</u></u>	<u><u>\$55,906</u></u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Road (MVGT) Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$5,873,384	\$5,873,384	\$6,661,320	\$787,936
Fines and Forfeitures	39,477	39,477	30,215	(9,262)
Interest	27,600	27,600	32,516	4,916
Other	0	0	77,522	77,522
<i>Total Revenues</i>	<u>5,940,461</u>	<u>5,940,461</u>	<u>6,801,573</u>	<u>861,112</u>
Expenditures				
<i>Current:</i>				
Public Works	5,549,877	6,749,559	6,260,545	489,014
<i>Debt Service:</i>				
Principal Retirements	36,487	36,487	36,487	0
<i>Total Expenditures</i>	<u>5,586,364</u>	<u>6,786,046</u>	<u>6,297,032</u>	<u>489,014</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>354,097</u>	<u>(845,585)</u>	<u>504,541</u>	<u>1,350,126</u>
Other Financing Sources (Uses)				
Advances In	0	0	69,675	69,675
Transfers Out	(353,091)	(353,091)	(353,091)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(353,091)</u>	<u>(353,091)</u>	<u>(283,416)</u>	<u>69,675</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	1,006	(1,198,676)	221,125	1,419,801
Fund Balances at Beginning of Year	1,782,226	1,782,226	1,782,226	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u>\$1,783,232</u>	<u>\$583,550</u>	<u>\$2,003,351</u>	<u>\$1,419,801</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Children Services Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,714,554	\$3,714,554	\$4,151,926	\$437,372
Intergovernmental	5,077,003	5,077,003	5,272,713	195,710
Charges for Services	89,000	89,000	55,184	(33,816)
Other	108,000	108,000	245,766	137,766
<i>Total Revenues</i>	8,988,557	8,988,557	9,725,589	737,032
Expenditures				
<i>Current:</i>				
Human Services	10,051,465	10,061,862	8,319,209	1,742,653
<i>Total Expenditures</i>	10,051,465	10,061,862	8,319,209	1,742,653
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,062,908)	(1,073,305)	1,406,380	2,479,685
Fund Balances at Beginning of Year	3,642,650	3,642,650	3,642,650	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	\$2,579,742	\$2,569,345	\$5,049,030	\$2,479,685

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
ACBDD (Beacon School) Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$6,594,020	\$6,594,020	\$7,330,350	\$736,330
Intergovernmental	2,480,107	2,480,107	2,767,067	286,960
Charges for Services	0	0	1,339	1,339
Other	551,000	593,463	1,266,516	673,053
<i>Total Revenues</i>	<u>9,625,127</u>	<u>9,667,590</u>	<u>11,365,272</u>	<u>1,697,682</u>
Expenditures				
<i>Current:</i>				
Human Services	10,019,883	10,727,033	9,180,150	1,546,883
<i>Total Expenditures</i>	<u>10,019,883</u>	<u>10,727,033</u>	<u>9,180,150</u>	<u>1,546,883</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(394,756)</u>	<u>(1,059,443)</u>	<u>2,185,122</u>	<u>3,244,565</u>
Other Financing Uses				
Transfers Out	0	(1,227,380)	(1,000,000)	227,380
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(1,227,380)</u>	<u>(1,000,000)</u>	<u>227,380</u>
<i>Net Change in Fund Balance</i>	<u>(394,756)</u>	<u>(2,286,823)</u>	<u>1,185,122</u>	<u>3,471,945</u>
Fund Balances at Beginning of Year	3,933,926	3,933,926	3,933,926	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u><u>\$3,539,170</u></u>	<u><u>\$1,647,103</u></u>	<u><u>\$5,119,048</u></u>	<u><u>\$3,471,945</u></u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Ambulance Service Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$2,447,936	\$2,447,936	\$2,698,034	\$250,098
Intergovernmental	155,900	155,900	156,181	281
Charges for Services	1,620,000	1,620,000	1,608,397	(11,603)
Other	0	0	321,369	321,369
<i>Total Revenues</i>	<u>4,223,836</u>	<u>4,223,836</u>	<u>4,783,981</u>	<u>560,145</u>
Expenditures				
<i>Current:</i>				
Health	4,811,936	6,833,878	6,602,082	231,796
<i>Total Expenditures</i>	<u>4,811,936</u>	<u>6,833,878</u>	<u>6,602,082</u>	<u>231,796</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(588,100)</u>	<u>(2,610,042)</u>	<u>(1,818,101)</u>	<u>791,941</u>
Other Financing Sources				
Advances In	0	2,000,000	2,000,000	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(588,100)	(610,042)	181,899	791,941
Fund Balances at Beginning of Year	1,407,587	1,407,587	1,407,587	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u>\$819,487</u>	<u>\$797,545</u>	<u>\$1,589,486</u>	<u>\$791,941</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2020

	Business-Type Activities Enterprise Funds			Governmental Activities	
	Plains Sewer Revenue	Albany Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
Assets					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$441,303	\$63,750	\$359,850	\$864,903	\$442,272
Cash and Cash Equivalents in Segregated Accounts	34,256	0	117,817	152,073	0
Cash and Cash Equivalents wih Fiscal Agents	0	14,536,586	0	14,536,586	0
<i>Receivables:</i>					
Accounts	40,908	0	106,344	147,252	0
Special Assessments	77,453	0	0	77,453	0
Materials and Supplies Inventory	25,176	0	37,763	62,939	0
Prepaid Items	0	0	6,151	6,151	0
<i>Total Current Assets</i>	<u>619,096</u>	<u>14,600,336</u>	<u>627,925</u>	<u>15,847,357</u>	<u>442,272</u>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	3,043,739	0	22,241	3,065,980	0
Depreciable Capital Assets, Net	2,392,403	0	321,108	2,713,511	0
<i>Total Noncurrent Assets</i>	<u>5,436,142</u>	<u>0</u>	<u>343,349</u>	<u>5,779,491</u>	<u>0</u>
<i>Total Assets</i>	<u>6,055,238</u>	<u>14,600,336</u>	<u>971,274</u>	<u>21,626,848</u>	<u>442,272</u>
Deferred Outflows of Resources	<u>35,659</u>	<u>0</u>	<u>72,850</u>	<u>108,509</u>	<u>0</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	3,064	0	63,145	66,209	0
Contracts Payable	18,000	0	0	18,000	0
Accrued Wages and Benefits	2,413	0	4,957	7,370	0
Compensated Absences Payable	2,370	0	9,801	12,171	0
Intergovernmental Payable	338	0	2,940	3,278	0
General Obligations Bonds Payable	51,655	0	0	51,655	0
Matured Interest Payable	165	0	0	165	0
OWDA Loans Payable	20,603	0	0	20,603	0
<i>Total Current Liabilities</i>	<u>98,608</u>	<u>0</u>	<u>80,843</u>	<u>179,451</u>	<u>0</u>
<i>Long-Term Liabilities:</i>					
Net Pension Liability	158,456	0	323,954	482,410	0
Net OPEB Liability	107,502	0	219,783	327,285	0
Compensated Absences Payable	3,374	0	4,337	7,711	0
General Obligations Bonds Payable	162,281	0	0	162,281	0
OWDA Loans Payable	104,440	0	0	104,440	0
Revenue Bonds Payable	0	17,518,000	0	17,518,000	0
<i>Total Long-Term Liabilities</i>	<u>536,053</u>	<u>17,518,000</u>	<u>548,074</u>	<u>18,602,127</u>	<u>0</u>
<i>Total Liabilities</i>	<u>634,661</u>	<u>17,518,000</u>	<u>628,917</u>	<u>18,781,578</u>	<u>0</u>
Deferred Inflows of Resources	<u>55,605</u>	<u>0</u>	<u>113,681</u>	<u>169,286</u>	<u>0</u>
Net Position					
Net Investment in Capital Assets	5,097,163	0	339,087	5,436,250	0
Unrestricted	303,468	(2,917,664)	(37,561)	(2,651,757)	442,272
<i>Total Net Position</i>	<u>\$5,400,631</u>	<u>(\$2,917,664)</u>	<u>\$301,526</u>	<u>\$2,784,493</u>	<u>\$442,272</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2020*

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Plains Sewer Revenue	Albany Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
Operating Revenues					
Charges for Services	\$483,749	\$0	\$875,665	\$1,359,414	\$10,644
Special Assessments	7,717	0	2,954	10,671	0
Other	10,497	0	27,459	37,956	380,262
<i>Total Operating Revenues</i>	<u>501,963</u>	<u>0</u>	<u>906,078</u>	<u>1,408,041</u>	<u>390,906</u>
Operating Expenses					
Personal Services	70,060	0	164,990	235,050	4,000
Fringe Benefits	91,305	0	168,791	260,096	248,208
Contractual Services	13,318	10,555	614,617	638,490	0
Materials and Supplies	13,842	0	62,341	76,183	0
Depreciation	85,658	0	68,566	154,224	0
Other Expenses	20,081	0	60,920	81,001	2,517
<i>Total Operating Expenses</i>	<u>294,264</u>	<u>10,555</u>	<u>1,140,225</u>	<u>1,445,044</u>	<u>254,725</u>
<i>Operating Income (Loss)</i>	<u>207,699</u>	<u>(10,555)</u>	<u>(234,147)</u>	<u>(37,003)</u>	<u>136,181</u>
Non-Operating Revenue (Expenses)					
Interest Income	0	0	0	0	1,758
Interest and Fiscal Charges	(105,438)	0	(29,126)	(134,564)	0
Loss on Sale of Capital Assets	0	0	(1,451,410)	(1,451,410)	0
<i>Total Non-Operating Revenue (Expenses)</i>	<u>(105,438)</u>	<u>0</u>	<u>(1,480,536)</u>	<u>(1,585,974)</u>	<u>1,758</u>
<i>Income (Loss) before Transfers</i>	102,261	(10,555)	(1,714,683)	(1,622,977)	137,939
Transfers In	2,907,169	0	32,000	2,939,169	0
Transfers Out	0	(2,907,109)	(32,060)	(2,939,169)	0
<i>Change in Net Position</i>	3,009,430	(2,917,664)	(1,714,743)	(1,622,977)	137,939
<i>Net Position at Beginning of Year, As Restated (See Note 5)</i>	<u>2,391,201</u>	<u>0</u>	<u>2,016,269</u>	<u>4,407,470</u>	<u>304,333</u>
<i>Net Position at End of Year</i>	<u>\$5,400,631</u>	<u>(\$2,917,664)</u>	<u>\$301,526</u>	<u>\$2,784,493</u>	<u>\$442,272</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Business-Type Activities				Governmental
	Enterprise Funds				Activities
	Plains Sewer Fund	Albany Sewer Fund	Nonmajor Enterprise Funds	Total	Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$454,524	\$0	\$895,705	\$1,350,229	\$0
Cash Received from Special Assessments	31,174	0	2,954	34,128	0
Other Cash Receipts	10,774	0	27,940	38,714	390,906
Cash Payments to Employees for Services	(128,355)	0	(220,807)	(349,162)	(267,927)
Cash Payments for Supplies & Materials	(10,498)	0	(81,114)	(91,612)	0
Cash Payments for Contractual Services	(49,603)	(10,555)	(609,148)	(669,306)	0
Other Cash Payments	(20,081)	0	(60,920)	(81,001)	(2,517)
<i>Net Cash from (for) Operating Activities</i>	<u>287,935</u>	<u>(10,555)</u>	<u>(45,390)</u>	<u>231,990</u>	<u>120,462</u>
Cash Flows from Noncapital Financing Activities					
Transfers In	2,907,169	0	32,000	2,939,169	0
Transfers Out	0	(2,907,109)	(32,060)	(2,939,169)	0
<i>Net Cash for Noncapital Financing Activities</i>	<u>2,907,169</u>	<u>(2,907,109)</u>	<u>(60)</u>	<u>0</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities					
Cash Received from Bonds, Loans & Notes	1,240,580	17,518,000	0	18,758,580	0
Interest Paid on Bonds, Loans & Notes	(105,438)	0	(29,126)	(134,564)	0
Principal Paid on Bonds, Loans & Notes	(3,840,680)	0	(616,992)	(4,457,672)	0
Payments for Capital Acquisitions	(439,114)	0	(41,330)	(480,444)	0
Cash Received from Sale of Capital Assets	0	0	597,428	597,428	0
<i>Net Cash from Capital and Related Financing Activities</i>	<u>(3,144,652)</u>	<u>17,518,000</u>	<u>(90,020)</u>	<u>14,283,328</u>	<u>0</u>
Cash Flows from Investing Activities					
Interest on Investments	0	0	0	0	1,758
<i>Net Increase in Cash and Cash Equivalents</i>	<u>50,452</u>	<u>14,600,336</u>	<u>(135,470)</u>	<u>14,515,318</u>	<u>122,220</u>
<i>Cash and Cash Equivalents at Beginning of Year, As Restated</i>	<u>425,107</u>	<u>0</u>	<u>613,137</u>	<u>1,038,244</u>	<u>320,052</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$475,559</u>	<u>\$14,600,336</u>	<u>\$477,667</u>	<u>\$15,553,562</u>	<u>\$442,272</u>
Reconciliation of Operating Income (Loss) to Net Cash from (for) Operating Activities					
Operating Income (Loss)	\$207,699	(\$10,555)	(\$234,147)	(\$37,003)	\$136,181
<i>Adjustments:</i>					
Depreciation	85,658	0	68,566	154,224	0
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	8,082	0	26,443	34,525	0
Special Assessments	6,516	0	0	6,516	0
Intergovernmental Receivable	0	0	26	26	0
Deferred Outflows of Resources	21,576	0	56,339	77,915	0
Material & Supply Inventory	(13,324)	0	(19,985)	(33,309)	0
Prepaid Assets	15	0	(285)	(270)	0
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(106,540)	0	61,309	(45,231)	(15,719)
Contracts Payable	18,000	0	0	18,000	0
Accrued Wages and Benefits	574	0	993	1,567	0
Compensated Absences Payable	1,137	0	(11,210)	(10,073)	0
Interfund Payable	0	0	(1,281)	(1,281)	0
Net Pension and OPEB Liability	7,060	0	(40,631)	(33,571)	0
Deferred Inflows of Resources	53,061	0	107,939	161,000	0
Intergovernmental Payable	(1,579)	0	(59,466)	(61,045)	0
<i>Net Cash from (for) Operating Activities</i>	<u>\$287,935</u>	<u>(\$10,555)</u>	<u>(\$45,390)</u>	<u>\$231,990</u>	<u>\$120,462</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	Private Purpose Trust Funds	Custodial Funds
Assets		
Equity in Pooled Cash, Cash Equivalents and Investments	\$27,698	\$12,757,060
Cash and Cash Equivalents in Segregated Accounts	313	489,519
Intergovernmental Receivable	0	3,207,144
Property Taxes Receivable	0	58,001,803
Special Assessments Receivable	0	2,706,993
<i>Total Assets</i>	<u>28,011</u>	<u>77,162,519</u>
Liabilities		
Accounts Payable	0	291,658
Contracts Payable	0	383,119
Intergovernmental Payable	0	14,509,872
Matured Compensated Absences	0	2,913
<i>Total Liabilities</i>	<u>0</u>	<u>15,187,562</u>
Deferred Inflows of Resources		
Property Taxes not Levied to Finance Current Year Operations	0	52,646,153
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>52,646,153</u>
Net Position		
Held in Trust for Other Individuals and Organizations	28,011	0
Restricted for Individuals, Organizations and Other Governments	0	9,328,804
<i>Total Net Position</i>	<u>\$28,011</u>	<u>\$9,328,804</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2020

	Private Purpose Trust Funds	Custodial Funds
Additions		
Interest, Dividends, and Other Investment Income	\$5	\$1,257
Intergovernmental	0	5,302,152
Amounts Received as Fiscal Agent	0	16,909,495
Licenses and Permits and Fees for Other Governments	0	5,807,013
Fines and Forfeitures for Other Governments	0	1,385,114
Property Tax Collections for Other Governments	0	68,404,162
Excise Tax Collections for Other Governments	0	2,154,880
Sheriff Sale Collections for Other Governments	0	716,288
Lodging Tax Collections for Other Governments	0	383,074
Amounts Received for Others	0	13,984
Miscellaneous	19,148	0
	19,153	101,077,419
<i>Total Additions</i>		
Deductions		
Distributions as Fiscal Agent	0	16,240,321
Distributions of State Funds to Other Governments	0	1,996,736
Distributions to the State Ohio	0	272,118
Licenses and Permits and Fees Distributions for Other Governments	0	5,536,737
Fines and Forfeitures Distributions to Other Governments	0	1,338,064
Property Tax Distributions to Other Governments	0	68,419,023
Excise Tax Distributions to Other Governments	0	1,900,255
Sheriff Sale Distributions to Other Governments	0	691,801
Lodging Tax Distributions to Other Governments	0	338,601
Distributions to Other Governments	0	3,486,062
Distributions to Individuals	0	2,580
Miscellaneous	0	13,984
Payments in Accordance with Trust Agreement	11,081	0
	11,081	100,236,282
<i>Total Deductions</i>		
<i>Change in Net Position</i>	8,072	841,137
<i>Net Position at Beginning of Year, As Restated (See Note 5)</i>	19,939	8,487,667
<i>Net Position at End of Year</i>	\$28,011	\$9,328,804

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1 - DESCRIPTION OF ATHENS COUNTY AND REPORTING ENTITY

A. Athens County

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

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

B. Reporting Entity

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

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

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

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

- 317 Board (Alcohol, Drug Addiction and Mental Health Services)
- Athens-Hocking Solid Waste District
- County Risk Sharing Authority (CORSA)
- 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 custodial funds within the County's financial statements:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

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

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

NOTE 2 - DISCRETELY PRESENTED COMPONENT UNITS

Because of their financial relationship with the County, the following organizations are part of the Athens County reporting entity and are presented as individual component units. The component unit columns in the basic financial statements reflect the financial data of ATCO, Inc., the Athens County Port Authority, and the Athens County Land Reutilization Corporation Inc. for the fiscal year ending December 31, 2020. 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, 45764.

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 2 - DISCRETELY PRESENTED COMPONENT UNITS - Continued

Significant disclosures pertaining to this component unit are included in Note 22. Complete financial statements of the individual component unit can be obtained from the Athens County Treasurer, 15 S. Court St. Room 334, Athens, Ohio 45710.

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. The 317 Board is its own taxing authority and has two local levies whose passage requires a majority in the total three county district.

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

Athens-Hocking Solid Waste District - The County, in conjunction with Hocking County, has created a Joint Solid Waste Management District which is responsible for the 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 startup costs to the District. However, Athens County has no ongoing financial interest or responsibility in this District. The County Auditor is the fiscal agent for the District, thus, the activities of the District are reflected as a custodial fund of the County.

County Risk Sharing Authority (CORSA) - The County Risk Sharing Authority, Inc. (CORSA), is a jointly governed organization among 65 counties and 30 county affiliated entities 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. Financial statements can be obtained by writing to the Southern Ohio Council of Governments, 27 W 2nd Street, Chillicothe, Ohio, 45601.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE - Continued

B. Joint Venture

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

The Commission was established by the Board of County Commissioners of Athens, Hocking, Morgan and Perry Counties. The Commission is directed by one Commissioner from each participating county, along with the Sheriff of each participating county. Any of these may name other representatives to fulfill this duty. There were 10 directors of the Commission in 2020. Each member county is responsible for a portion of the capital and operating budget as follows:

Athens County	24.67%	Perry County	22.03%	Hocking County	29.78%
Vinton County	16.12%	Morgan County	7.40%		

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

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

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

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

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

ACBDD (Beacon School) Fund - This fund accounts for the operation of the Beacon School, workshop and resident homes for the 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

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

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

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

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

The County's fiduciary funds are private-purpose trust funds and custodial funds. The County's private-purpose trust funds are established to account for assets that are used for the educational and other needs of children in the custody of Children's Services and for the maintenance and operation of a public park. The County's custodial funds account for assets held for political subdivisions in which the County acts as fiscal agent, including the funds listed in Note 1 B, and for taxes, state-levied shared revenues, and fines and forfeitures that have been collected and which will be distributed to other political subdivisions.

C. Measurement Focus

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

D. Basis of Accounting

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

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Deferred Outflows/Inflows of Resources - In addition to assets, the Statements of Net Position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide Statement of Net Position and include deferred charges on pension/OPEB expense. A deferral for pension/OPEB results from changes in Net Pension/OPEB Liability not recognized as a component of current year pension/OPEB expense. This amount is deferred and amortized over various periods as instructed by the pension plan administrators. Deferred outflows of resources related to pensions and OPEB are explained further in Note 11 and Note 12.

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

	Governmental Activities	Plains Sewer	Plains Water	Buchtel Water	Total Business-Type Activities
<i>Deferred Outflows of Resources:</i>					
Pension Expense	\$4,333,004	\$18,273	\$22,307	\$14,997	\$55,577
OPEB Expense	3,829,355	17,386	21,251	14,295	52,932
Total Deferred Outflows of Resources	\$8,162,359	\$35,659	\$43,558	\$29,292	\$108,509

In addition to liabilities, the Statements of Net Position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension and unavailable revenues. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 operations. These amounts have been recorded as deferred inflows on both the government-wide Statement of Net Position and the governmental fund Balance Sheet. Unavailable revenue is reported only on the governmental funds Balance Sheet, and represents receivables that will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, state-levied shared taxes (including motor vehicle license fees and gasoline taxes), grants and entitlements. These amounts are deferred and recognized as inflows of resources in the period the amounts become available. Additionally, deferred inflows related to pensions and OPEB are reported in the government-wide Statement of Net Position. Deferred inflows related to pensions and OPEB result from changes in Net Pension/OPEB Liability not recognized as a component of current year pension expense. Deferred inflows of resources related to pension and OPEB are explained further in Note 11 and Note 12.

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

	Governmental Activities	Plains Sewer	Plains Water	Buchtel Water	Total Business-Type Activities
<i>Deferred Inflows of Resources:</i>					
Nonexchange Revenue	\$16,967,284	\$0	\$0	\$0	\$0
Pensions	8,334,504	37,926	46,354	31,183	115,463
OPEB	3,989,209	17,679	21,607	14,536	53,822
Total Deferred Inflows of Resources	\$29,290,997	\$55,605	\$67,961	\$45,719	\$169,285

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

	Governmental Funds							Totals
	General	Job & Family Services	Road MVGT	Children's Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	
<i>Deferred Inflows of Resources:</i>								
Property Tax	\$2,596,840	\$0	\$0	\$4,666,949	\$6,983,264	\$2,535,235	\$921,209	\$17,703,497
Grants, Entitlements, Shared Revenue	368,350	1,136,380	1,740,006	153,317	284,490	71,018	649,754	4,403,315
Total Deferred Inflows of Resources	\$2,965,190	\$1,136,380	\$1,740,006	\$4,820,266	\$7,267,754	\$2,606,253	\$1,570,963	\$22,106,812

Pensions/Other Postemployment Benefits (OPEB)

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

E. Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. No budgets or appropriations were prepared for the County Donations, Bikeway Maintenance, Litter Control, Health Ohio Grant, Mandatory Drug Fines, OCJS Prosecutor, JAG-III Grant, PIIG-ODRC, Treasurer's Prepayment Interest, DUI Enforcement and Education, Canine Donations, DUI Grant, Clean Kids Grant, Drug Prevention Grant, Psychological Evaluation Grant, Federal BCI Grant, FEMA, Jail Bond Retirement, 691 Landfill Loan Retirement, Beacon Bond Retirement, EMA Truck Bond Retirement, Plains Water Assessment, Bond Retirement, Plains Sewer Assessment Bond Retirement, County Home Improvement, Dog Shelter Construction, Chauncey Bikeway-SPUR, County Capital Improvement Projects, Athens County Solid Waste, Sheriff Academy Training, Ruth Dye Trust, Sheriff's Explorer Trust funds as no activity was anticipated for them. AceNET Revolving Loan, the Emergency Home Repair Loan, and the Emergency Management Performance Grant 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 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 2020.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

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 2020, investments were limited to STAR Ohio, commercial paper, federal agency discount notes, a US Treasury Note, and other interest bearing accounts with local commercial banks.

During 2020, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$100 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2020 amounted to \$534,524 which includes \$484,270 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 and inventories held for resale are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental funds.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2020, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

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

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

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	Business-Type Activities
	Estimated Lives	Estimated Lives
Improvements Other Than Buildings	5-50 Years	5-30 Years
Plant and Facilities (Water and Sewer Lines)	N/A	50 Years
Buildings	20-125 Years	25-50 Years
Furniture and Equipment	5-35 Years	5-50 Years
Infrastructure	20-75 Years	N/A

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".

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

L. Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, compensated absences, claims and judgements, and net pension liability that will be paid from governmental funds are reported as a liability on the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability in the governmental fund financial statements when due. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

M. Fund Balances

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

N. Net Position

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

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Q. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2020.

R. Estimates

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

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

Change in Accounting Principles

For 2020, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities; Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements; Statement No. 90, Majority Equity Interests – An Amendment of GASB 14 & 61; and related guidance from (GASB) Implementation Guide No. 2019-2, Fiduciary Activities.

For 2020, the County also implemented the Governmental Accounting Standards Board's (GASB) Implementation Guide No. 2018-1. These changes were incorporated in the County's 2020 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary fund classification of custodial funds, while other funds have been reclassified as governmental funds. These fund reclassifications resulted in the restatement of the County's financial statements.

GASB Statement 88 improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the County's 2020 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement 90 defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. These changes were incorporated in the County's 2020 financial statements; however, there was no effect on beginning net position/fund balance.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

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

Restatement of Fund Balances and Net Position

The implementation of GASB Statement No. 84 had the following effect on fund balance as of December 31, 2019:

	Governmental		Other		Fiduciary Funds	
	Activities	General	Governmental Funds	Internal Service	Agency	Custodial
	Net Position - December 31, 2019	\$38,324,359	\$5,701,246	\$6,991,544	\$1,180,789	\$0
<i>Adjustments:</i>						
Assets	112,479	699,010	87,921	(934,615)	(70,947,058)	70,947,058
Liabilities	(202,004)	0	0	58,159	(70,947,058)	(62,459,391)
Restated Net Position - December 31, 2019	<u>\$38,234,834</u>	<u>\$6,400,256</u>	<u>\$7,079,465</u>	<u>\$304,333</u>	<u>\$0</u>	<u>\$8,487,667</u>

NOTE 6 - BUDGETARY BASIS OF ACCOUNTING

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures for all funds (budget basis) rather than as a reservation of fund balance (GAAP basis).
4. Some funds are included in the General Fund (GAAP basis) but have legally adopted separate budgets (budget basis). These funds are excluded from the General Fund on the budget basis.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 6 - BUDGETARY BASIS OF ACCOUNTING – Continued

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
Budget Basis	\$48,817	(\$226,739)	\$221,125	\$1,406,380	\$1,185,122	\$181,899
<i>Adjustments:</i>						
Revenue Accruals	(148,197)	(103,971)	185,219	(209,608)	(812,893)	725,864
Expenditure Accruals	5,084,324	(72,611)	158,914	5,267	991,987	(875,071)
Other Sources (Uses)	(2,395,870)	(18,431)	(467,059)	0	(500,000)	(2,000,000)
Encumbrances	119,528	0	0	0	0	1,000
<i>Perspective Difference:</i>						
Activity of Funds Reclassified For GAAP Reporting Purposes	(74,150)	0	0	0	0	0
GAAP Basis	<u>\$2,634,452</u>	<u>(\$421,752)</u>	<u>\$98,199</u>	<u>\$1,202,039</u>	<u>\$864,216</u>	<u>(\$1,966,308)</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.

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;

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

- (4) Bonds and other obligations of the State of Ohio, or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
- (5) Time certificates of deposit, savings or deposit accounts, including, but not limited to, passbook accounts;
- (6) No-load money market mutual funds consisting exclusively of obligations described in sections (1) or (2) of this note and repurchase agreements secured by such obligations, provided that investments in securities are made only through eligible institutions.
- (7) The State Treasurer's investment pool (STAR Ohio);
- (8) Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange securities described in section (1) or (2) or cash or both securities and cash, equal value for equal value;
- (9) High grade commercial paper with a maturity that does not exceed 270 days and an amount that does not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation; and
- (10) Bankers acceptances with a maturity that does not exceed 180 days and that are eligible for purchase by the Federal Reserve System.

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

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

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

The amounts available for deposit and investment are as follows:

Cash and Cash Equivalents: (carrying amounts)	
-Pooled	\$43,950,862
-Segregated	756,757
-Fiscal Agent	14,536,586
-Component Units	1,494,959
Reconciling items (net) to arrive at bank balances of deposits	<u>1,194,633</u>
Total available for deposits and investments	
(Bank balance of deposit/carrying amount of investments)	<u><u>\$61,933,797</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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. The Code requires that deposits be either insured or be protected by:

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

Investments

Investments are reported at fair value. As of December 31, 2020, the County had the following investments:

	Measurement Value	Percentage of Portfolio	Date of Maturity
MUFG Bank LTD NY Commercial Paper	\$519,584	1.42%	April 30, 2021
Exxon Mobil Commercial Paper	699,412	1.91%	May 28, 2021
MUFG Bank Commercial Paper	998,990	2.73%	June 11, 2021
Suisse Commercial Paper	963,630	2.63%	July 27, 2021
Toyota Motor Commercial Paper	998,560	2.73%	July 30, 2021
Exxon Mobil Commercial Paper	294,481	0.80%	August 27, 2021
Village of Walton Hills Municipal Bond	1,007,060	2.75%	November 18, 2021
Southwestern CSD	335,044	0.91%	December 1, 2021
State of Israel	200,000	0.54%	October 1, 2022
Southwestern CSD	716,573	1.96%	December 1, 2022
Apple Commercial Bond Note	1,517,895	4.15%	May 11, 2023
FHLMC #3134GVL55	2,001,440	5.47%	June 16, 2023
FHLMC #3134GWPJ9	255,069	0.70%	August 18, 2023
State of Isreal	199,996	0.55%	October 1, 2023
State of Ohio Municipal Bond Note	493,067	1.35%	October 1, 2023
US Treasury Note #912828T91	364,616	1.00%	October 31, 2023
Ashtabula CSD	267,647	0.73%	December 1, 2023
Centerville CSD	100,191	0.27%	December 1, 2023
Kent State University Bond	1,576,170	4.30%	May 1, 2024
FHLMC #3134GWZ90	839,051	2.29%	October 21, 2024
FFCB #3133EMFP2	972,194	2.65%	November 1, 2024
FFCB #3133EK4Y9	1,765,353	4.82%	November 4, 2024
FNMA #3135G05C3	500,150	1.37%	June 30, 2025
State of Israel	300,000	0.82%	October 1, 2025
Negotiable CD's	6,659,808	18.18%	February 25, 2021 - March 26, 2025
Amortized Cost			
STAR Ohio	9,229,275	25.20%	1 Day
STAR Plus	2,587,337	7.07%	1 Day
STAR Ohio Employee Trust	257,221	0.70%	1 Day
	<u>\$36,619,814</u>	<u>100.00%</u>	

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County limits its investments to those authorized by State statute. Standard and Poor's has assigned a rating of AAA for the federal agency discount notes and either A-1 or A-1+ for the Commercial Papers, while they have a AAAM rating for STAR Ohio as is stated in the County's formal investment policy.

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

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

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

The County has categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2020.

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

NOTE 8 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2020 are as follows:

	Interfund Receivable	Interfund Payable
General	\$3,008,266	\$0
Job and Family Services	127,349	8,058
Road (MVGT)	297,270	0
Children Services	8,058	24,251
Ambulance Services	0	2,000,000
Nonmajor Governmental Funds	40,000	1,448,634
Totals	\$3,480,943	\$3,480,943

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 8 - INTERFUND TRANSACTIONS – Continued

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

In 2020 there were principal payments made, amounts were refinanced, and new amounts were issued. The following amounts are included in the interfund transactions above. Including certain lending/borrowing arrangements: which is also known as manuscript debt, between funds that are long-term in nature. The purpose of these advances is to allow the County to exercise its authority to use the inactive monies in funds to invest in its own securities.

Funds	Advances to Other Funds	Advances from Other Funds
General	\$2,828,866	\$0
Road (MVGT)	297,270	0
Ambulance Services	0	2,000,000
Athens City-County Health Renovations (non-major)	0	470,000
County Capital Improvements (non-major)	0	656,136
Totals	\$3,126,136	\$3,126,136

A summary of interfund transfers for 2020 were as follows:

Transfers From	Job & Family Services	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Projects	Total
General	\$44,448	\$359,481	\$155,581	\$0	\$559,510
Job & Family Services	0	0	169,640	0	169,640
Road (MVGT)	0	0	178,258	174,833	353,091
ACBDD (Beacon School)	0	0	0	500,000	500,000
Nonmajor Special Revenue	0	220,587	0	0	220,587
Total	\$44,448	\$580,068	\$503,479	\$674,833	\$1,802,828

In fiscal year 2020, the County made a transfer of \$44,448 from the General Fund to the Job and Family Services Fund to subsidize the program services. \$155,581 was transferred from the General Fund to the various Nonmajor Debt Service Funds, the Job and Family Services Fund transferred \$169,640 to the JFS Building Bond Fund for the payments of bonds, while the Road (MVGT) Fund transferred \$178,258 and \$174,833 to the Engineer Equipment Loan Fund and the County Building Bond for the payment of loans and bonds. ACBDD (Beacon School) transferred \$500,000 to the Beacon Capital Improvement Fund. There were also transfers totaling \$359,481 from the General Fund for the County's matching contributions to various grant programs. The 911 Government Assistance Fund transferred \$200,587 to the 911 Energy Fund to provide for program services.

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, 2020

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2020 was as follows:

Description	Interest Rate	Original Balance	Year Issued	Final Maturity	Balance January 1, 2020	Additions	Deletions	Balance December 31, 2020	Amounts Due Within One Year
Governmental Activities:									
General Obligation Bonds Payable from Governmental Tax Revenues:									
Engineer Equipment	2.33%	\$358,007	2014	2024	\$189,305	\$0	\$36,124	\$153,181	\$36,985
JFS Building 2019	2.30%	1,500,000	2019	2029	1,500,000	0	154,800	1,345,200	138,246
Engineer Equipment 2019	2.30%	1,992,803	2019	2029	1,992,803	0	179,413	1,813,390	183,665
					<u>3,682,108</u>	<u>0</u>	<u>370,337</u>	<u>3,311,771</u>	<u>358,896</u>
General Obligation Notes Payable from Governmental Sales Tax Revenues:									
Courthouse Renovation	4.23%	914,000	2005	2025	360,000	0	54,000	306,000	56,000
OPWC Loans Payable from Governmental Tax Revenues:									
US 33A Paving	0.00%	159,400	2020	2029	0	159,400	23,910	135,490	15,940
Bridge Replacement	0.00%	377,334	2020	2050	0	377,334	12,572	364,762	12,578
					<u>0</u>	<u>536,734</u>	<u>36,482</u>	<u>500,252</u>	<u>28,518</u>
Net Pension Liability:									
OPERS					49,937,159	0	15,207,209	34,729,950	0
STRS					1,240,996	145,983	0	1,386,979	0
					<u>51,178,155</u>	<u>145,983</u>	<u>15,207,209</u>	<u>36,116,929</u>	<u>0</u>
Net OPEB Liability:									
OPERS					23,190,165	371,990	0	23,562,155	0
STRS					0	0	0	0	0
					<u>23,190,165</u>	<u>371,990</u>	<u>0</u>	<u>23,562,155</u>	<u>0</u>
Other Long-Term Obligations:									
Premium on Notes Issued					3,758	0	626	3,132	626
Compensated Absences					2,233,267	1,444,175	1,246,119	2,431,323	1,811,463
Capital Leases					3,468,727	18,431	227,450	3,259,708	359,513
Landfill Post-Closure Costs					1,540,034	0	152,078	1,387,956	162,589
					<u>5,345,786</u>	<u>1,462,606</u>	<u>1,425,663</u>	<u>4,382,729</u>	<u>2,343,591</u>
Total Governmental Activities Long-Term Obligations					<u>\$85,656,214</u>	<u>\$2,517,313</u>	<u>\$17,294,301</u>	<u>\$70,879,226</u>	<u>\$2,777,605</u>
Business-Type Activities:									
General Obligation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer Improvement	4.50%	\$120,000	2002	2042	\$94,100	\$0	\$94,100	\$0	\$0
Plains Sewer Construction	2.33%	500,000	2014	2024	264,388	0	50,452	213,936	51,655
					<u>358,488</u>	<u>0</u>	<u>144,552</u>	<u>213,936</u>	<u>51,655</u>
Revenue Anticipation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer Project	4.50%	\$612,000	2002	2042	479,700	0	479,700	0	0
US 50 Corridor WW Improvement	1.25%	17,518,000	2020	2060	0	17,518,000	0	17,518,000	0
					<u>479,700</u>	<u>17,518,000</u>	<u>479,700</u>	<u>17,518,000</u>	<u>0</u>
OWDA Loans Payable from Enterprise Revenues:									
Sewer Plant and Poston Project	6.12%	\$650,000	1997	2022	49,144	0	18,847	30,297	9,703
US 50 Corridor WW Improvement	3.69%	737,752	2013	N/A	548,235	10,130	558,365	0	0
US 50 Corridor WW Improvement	3.35%	511,318	2017	2023	493,426	13,149	506,575	0	0
US 50 Corridor WW Improvement	3.06%	0	2017	2023	1,350,146	213,164	1,555,059	8,251	0
US 50 Corridor WW Improvement	2.12%	646,281	2020	2026	0	646,281	646,281	0	0
Buchtel Water	2.00%	80,001	2002	2332	39,192	0	39,192	0	0
Dresher Sewer	5.15%	141,078	2002	2033	91,597	0	5,101	86,496	2,649
		<u>\$2,766,430</u>			<u>2,571,740</u>	<u>882,724</u>	<u>3,329,420</u>	<u>125,044</u>	<u>12,352</u>
Rural Development Loan Payable from Enterprise Revenues:									
Plains Water Construction	5.00%	\$69,750	1982	2020	4,000	0	4,000	0	0
Net Pension Liability:									
OPERS					575,849	0	93,439	482,410	0
Net OPEB Liability:									
OPERS					267,417	59,868	0	327,285	0
Other Long-term Obligations:									
Compensated Absences					29,955	10,257	20,331	19,881	20,422
					<u>29,955</u>	<u>10,257</u>	<u>20,331</u>	<u>19,881</u>	<u>20,422</u>
Total Business-Type Activities Long-Term Obligations					<u>\$4,287,149</u>	<u>\$18,470,849</u>	<u>\$4,071,442</u>	<u>\$18,686,556</u>	<u>\$84,429</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2020 are as follows:

For the Year Ended December 31	General Obligation Bonds Payable from Governmental Tax Revenue		General Obligation Notes Payable from Governmental Sales Tax Revenue		OPWC Loans Payable from Governmental Tax Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
	2021	\$358,896	\$76,664	\$56,000	\$11,746	\$28,518
2022	367,160	68,400	58,000	9,337	28,518	0
2023	375,614	59,945	61,000	6,824	28,518	0
2024	384,125	51,435	64,000	4,183	28,518	0
2025	352,561	42,452	67,000	1,415	28,518	0
2026-2030	1,493,415	86,880	0	0	118,680	0
2031-2035	0	0	0	0	62,890	0
2036-2040	0	0	0	0	62,890	0
2041-2045	0	0	0	0	62,890	0
2046-2050	0	0	0	0	50,312	0
	<u>\$3,331,771</u>	<u>\$385,776</u>	<u>\$306,000</u>	<u>\$33,505</u>	<u>\$500,252</u>	<u>\$0</u>

For the Year Ended December 31	General Obligation Bonds Payable from Enterprise Revenue		Revenue Anticipation Bonds Payable from Enterprise Revenue		OWDA Loans Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
	2021	\$51,655	\$4,974	\$0	\$213,501	\$20,603
2022	52,855	3,773	0	218,975	26,098	4,123
2023	54,084	2,544	362,900	218,975	5,792	3,076
2024	55,342	1,287	367,600	214,439	6,094	2,842
2025	0	0	372,100	209,844	6,412	2,595
2026-2030	0	0	1,931,400	978,277	37,439	8,796
2031-2035	0	0	2,055,300	854,508	22,606	1,379
2036-2040	0	0	2,186,900	722,803	0	0
2041-2045	0	0	2,327,100	582,659	0	0
2046-2050	0	0	2,476,100	433,539	0	0
2051-2055	0	0	2,634,900	274,859	0	0
2056-2060	0	0	2,803,700	106,009	0	0
	<u>\$213,936</u>	<u>\$12,578</u>	<u>\$17,518,000</u>	<u>\$5,028,388</u>	<u>\$125,044</u>	<u>\$25,341</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

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

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

Compensated Absences: Upon retirement, employees with at least five years of credited service are paid twenty-five percent (25%) (with a maximum amount of 210 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, Ambulance Services and others.

Capital Lease Obligations: The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the financial statements. Capital lease payments are reflected as debt service in the financial statements for the Governmental Funds. The deductions to the capital leases reported above include \$227,450 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, 2020, are as follows:

For the Year Ended	Capital Lease
<u>December 31</u>	<u>Payments</u>
2021	\$359,513
2022	347,858
2023	346,683
2024	346,290
2025	341,672
2026-2030	1,708,363
2031-2032	<u>683,345</u>
Total Minimum Lease Payments	4,133,724
Less: Amount Representing Interest	<u>(\$874,016)</u>
Present Value of Minimum Lease Payments	<u><u>\$3,259,708</u></u>

Landfill Closure and Post-Closure Costs: State and federal laws and regulations require the County to place a final cover on the Athens County 691 landfill site as it has stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill was certified as closed in October of 1998. The \$1,387,956 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

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

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, 2020, were an overall legal debt margin of \$6,748,540 and an unvoted legal debt margin of \$12,089,417.

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, 2020 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 \$2,000,000.

NOTE 10 – NOTES PAYABLE

The County’s note transactions for the year ended December 31, 2020, were as follows:

Purpose	Balance January 1, 2020	Additions	Deletions	Balance December 31, 2020
Business-Type Activities:				
<i>Bond Anticipation Notes Payable:</i>				
Plains Sewer Land Acquisition	\$250,000	\$250,000	\$500,000	\$0
Business-Type Activities Capital Assets, Net	\$250,000	\$250,000	\$500,000	\$0

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

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS

Net Pension Liability

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS - Continued

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

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

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

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

A. Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, who are not certified teachers with the school for developmental disabilities, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS Comprehensive Annual Financial Report referenced above for additional information):

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS - Continued

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
<u>Age and Service Requirements:</u> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<u>Age and Service Requirements:</u> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<u>Age and Service Requirements:</u> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<u>Formula:</u> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<u>Formula:</u> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<u>Formula:</u> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
<u>Age and Service Requirements:</u> Age 52 with 15 years of service credit	<u>Age and Service Requirements:</u> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<u>Age and Service Requirements:</u> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<u>Formula:</u> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<u>Formula:</u> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<u>Formula:</u> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS - Continued

	2020		2019	
	State and Local	Law Enforcement	State and Local	Public Safety
Statutory Maximum Contribution Rates				
Employer	14.0%	18.1%	14.0%	18.1%
Employee	10.0%	**	10.0%	**
Actual Contribution Rates				
Employer:				
Pension	14.0%	18.1%	14.0%	18.1%
Post-employment Health Care Benefits	0.0%	0.0%	0.0%	0.0%
Total Employer	<u>14.0%</u>	<u>18.1%</u>	<u>14.0%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>13.0%</u>	<u>10.0%</u>	<u>12.0%</u>

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2.0% greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required pension contributions to OPERS were \$2,241,125 for 2020. Of this amount, \$64,430 is reported as an intergovernmental payable.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS
<i>Proportion of the Net Pension Liability:</i>	
Current Measurement Date	0.17814900%
Prior Measurement Date	<u>0.18443500%</u>
Change in Proportionate Share	<u>-0.00628600%</u>
Proportionate Share of the Net Pension Liability	\$35,212,360
Pension Expense	\$4,870,628

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS - Continued

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred Outflows of Resources	
Changes of Assumptions	\$1,880,752
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions	20,310
Contributions Subsequent to the Measurement Date	2,241,125
Total Deferred Outflows of Resources	\$4,142,187
Deferred Inflows of Resources	
Differences between Expected and Actual Experience	\$445,210
Net Difference between Projected and Actual Investment Earnings	7,024,076
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions	958,638
Total Deferred Inflows of Resources	\$8,427,924

\$2,241,125 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date but before the end of the County's reporting period, will be recognized as a reduction of the net pension liability in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS
Fiscal Year Ending June 30:	
2021	(\$1,417,859)
2022	(2,610,848)
2023	290,864
2024	(2,789,019)
	(\$6,526,862)

Actuarial Assumptions - OPERS

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS - Continued

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, using the following actuarial assumptions, applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019, are presented below.

Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
<i>COLA or Ad Hoc COLA:</i>	
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	1.4 percent, simple through 2020, then 2.15 percent, simple
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age

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

The most recent experience study was completed for the five year period ended December 31, 2015.

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

During 2019, OPERS manages investments in three investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money weighted rate of return expressing investment performance, net of investments expense and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 17.2 percent for 2019.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2019 and the long-term expected real rates of return:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS - Continued

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00%	1.83%
Domestic Equities	19.00%	5.75%
Real Estate	10.00%	5.20%
Private Equity	12.00%	10.70%
International Equities	21.00%	7.66%
Other investments	13.00%	4.98%
Total	100.00%	5.61%

Discount Rate

The discount rate used to measure the total pension liability was 7.2%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.20%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.20%) or one-percentage-point higher (8.20%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$58,076,574	\$35,212,360	\$14,658,100

B. State Teachers Retirement System (STRS)

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS - Continued

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined (CP) Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation was 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost of living increases are not affected by this change. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 27 years of service, or 30 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

The DC Plan allows members to place all their member contributions and 9.53% of the 14.0% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47% of the 14.0% employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The CP Plan offers features of both the DB Plan and the DC Plan. In the CO Plan, 12% of the 14% member rate is deposited into the member's DC account and the remaining 2% is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the CO Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 and after termination of employment.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or CO Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance.

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. For the year ended December 31, 2020, plan members were required to contribute 14.0% of their annual covered salary. The County was required to contribute 14.0%; the entire 14.0% was the portion used to fund pension obligations. The fiscal year 2020 contribution rates were equal to the statutory maximum rates.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS - Continued

The County's contractually required pension contributions to STRS were \$99,904 for 2020. All of this amount has been contributed as of the end of the year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	STRS
<i>Proportion of the Net Pension Liability:</i>	
Current Measurement Date	0.00573216%
Prior Measurement Date	0.00561171%
Change in Proportionate Share	0.00012045%
Proportionate Share of the Net Pension Liability	\$1,386,979
Pension Expense	\$154,468

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	STRS
Deferred Outflows of Resources	
Differences between Expected and Actual Experience	\$3,111
Net Difference between Projected and Actual Earnings on Pension Plan Investments	67,448
Changes of Assumptions	74,454
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions	52,418
Contributions Subsequent to the Measurement Date	48,963
Total Deferred Outflows of Resources	\$246,394
Deferred Inflows of Resources	
Differences between Expected and Actual Experience	\$8,868
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions	13,175
Total Deferred Inflows of Resources	\$22,043

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS - Continued

\$48,963 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the measurement year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Fiscal Year Ending June 30:	STRS
2021	\$68,426
2022	33,820
2023	38,130
2024	35,012
	\$175,388

Actuarial Assumptions - STRS

The total pension liabilities in the June 30, 2020 actuarial valuation were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Projected salary increases	12.50% at age 20 to 2.50% at age 65
Investment Rate of Return	7.45%, net of investment expenses, including inflation
Discount Rate of Return	7.45%
Payroll Increases	3.00%
Cost-of-Living Adjustments (COLA)	0.00%

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

Actuarial assumptions used in the June 30, 2020 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

The 10 year expected real rate of return on pension plan investments was determined by STRS' investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS - Continued

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Domestic Equity	28.00%	7.35%
International Equity	23.00%	7.55%
Alternatives	17.00%	7.09%
Fixed Income	21.00%	3.00%
Real Estate	10.00%	6.00%
Liquidity Reserves	1.00%	2.25%
Total	<u>100.00%</u>	

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

Discount Rate

The discount rate used to measure the total pension liability was 7.45% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on pension plan investments of 7.45% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2020.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.45%) or one-percentage-point higher (8.45%) than the current rate:

	<u>1% Decrease (6.45%)</u>	<u>Current Discount Rate (7.45)</u>	<u>1% Increase (8.45%)</u>
County's Proportionate Share of the Net Pension Liability	\$1,974,816	\$1,386,979	\$888,835

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

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

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

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

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

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

A. Ohio Public Employees Retirement System (OPERS)

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT OPEB PLANS - *Continued*

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0.0 percent during calendar year 2019. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2020 was 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2020.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT OPEB PLANS - *Continued*

	OPERS
<i>Proportion of the Net OPEB Liability:</i>	
Current Measurement Date	0.17295400%
Prior Measurement Date	0.17992200%
Change in Proportionate Share	-0.00696800%
Proportionate Share of the Net OPEB Liability/(Asset)	\$23,889,440
OPEB Expense (Gain)	\$2,579,330

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred Outflows of Resources	
Differences between Expected and Actual Experience	\$641
Changes of Assumptions	3,781,443
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions	81,626
Total Deferred Outflows of Resources	\$3,863,710
Deferred Inflows of Resources	
Differences between Expected and Actual Experience	\$2,184,799
Net Difference between Projected and Actual Earnings on Pension Plan Investments	1,216,443
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions	527,347
Total Deferred Inflows of Resources	\$3,928,589

No amounts reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS
Fiscal Year Ending June 30:	
2021	\$380,032
2022	73,920
2023	968
2024	(519,799)
	(\$64,879)

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT OPEB PLANS - *Continued*

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.16 percent
Prior Measurement date	3.96 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	2.75 percent current year, prior year is 3.11%
Health Care Cost Trend Rate	10.5 percent, initial 3.5 percent, ultimate in 2030 10.0 percent, initial prior year 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age

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

The most recent experience study was completed for the five-year period ended December 31, 2015.

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT OPEB PLANS - *Continued*

within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 19.70 percent for 2019.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2019 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	100.00 %	4.55 %

Discount Rate

A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

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

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease	Current Discount	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$31,263,165	\$23,889,440	\$17,985,486

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT OPEB PLANS - *Continued*

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

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.5 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$23,184,484	\$23,889,440	\$24,585,411

Changes since prior Measurement Date and to Report Date

On January 15, 2020, the County approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

B. State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2020, STRS did not allocate any employer contributions to post-employment health care.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT OPEB PLANS - *Continued*

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

The net OPEB liability (asset) was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	STRS
<i>Proportion of the Net OPEB Liability:</i>	
Current Measurement Date	0.00573216%
Prior Measurement Date	<u>0.00561171%</u>
Change in Proportionate Share	<u>0.00012045%</u>
Proportionate Share of the Net OPEB Liability/(Asset)	(\$100,743)
OPEB Expense (Gain)	(\$6,048)

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	STRS
Deferred Outflows of Resources	
Differences between Expected and Actual Experience	\$6,318
Net Difference between Projected and Actual Earnings on OPEB Plan Investments	3,597
Changes of Assumptions	1,627
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions	<u>7,035</u>
Total Deferred Outflows of Resources	<u><u>\$18,577</u></u>
Deferred Inflows of Resources	
Differences between Expected and Actual Experience	\$19,985
Changes of Assumptions	93,948
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions	<u>509</u>
Total Deferred Inflows of Resources	<u><u>\$114,442</u></u>

No amounts reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the measurement year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT OPEB PLANS - *Continued*

Fiscal Year Ending June 30:	<u>STRS</u>
2021	(\$23,878)
2022	(21,539)
2023	(20,719)
2024	(20,210)
2025	(4,650)
Thereafter	<u>(4,869)</u>
	<u><u>(\$95,865)</u></u>

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, actuarial valuation are presented below:

Inflation	2.50 percent	
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.45 Percent	
Payroll Increases	3.00 percent	
Cost-of-Living Adjustments (COLA)	0.0 percent	
Health Care Cost Trends	Initial	Ultimate
Medical		
Pre-Medicare	5.00%	4.00%
Medicare	(6.69%)	4.00%
Prescription Drug		
Pre-Medicare	6.50%	4.00%
Medicare	11.87%	4.00%

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

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

Actuarial assumptions used in the June 30, 2020 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT OPEB PLANS - *Continued*

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return *</u>
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	<u>100.00 %</u>	

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

Discount Rate

The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan assets of 7.45% was used to measure the total OPEB liability as of June 30, 2020.

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

The following table represents the net OPEB liability as of June 30, 2020, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	Current		
	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
County's Proportionate Share of the Net OPEB Asset	\$87,653	\$100,743	\$111,849
	Current		
	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
County's Proportionate Share of the Net OPEB Asset	\$111,160	\$100,743	\$88,053

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT OPEB PLANS - *Continued*

Benefit Term Changes Since the Prior Measurement Date

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

NOTE 13 - RECEIVABLES

Receivables at December 31, 2020 consisted of property taxes, sales taxes, accounts (billings for user charged services), special assessments, accrued interest, loans and intergovernmental grants. All receivables are considered fully collectable. A summary of the principal items of intergovernmental receivables follows:

Governmental Activities

General Fund:

Local Government Distributions	\$343,394
Casino Tax Distribution	189,635
State Property Tax Reimbursements	138,203
Permissive Motor Vehicle Tax	5,772
Grants and Other	<u>25,501</u>
Total General Fund	702,505

Job and Family Services Fund:

State and Federal Funding	<u>1,136,380</u>
Total Job and Family Services Fund	1,136,380

Road (MVGT) Fund

Motor Vehicle License Tax	613,231
Permissive Motor Vehicle Tax	201,004
Gasoline Tax	1,751,434
Other	<u>207,924</u>
Total Road (MVGT) Fund	2,773,593

Children Services Fund

State Property Tax Reimbursements	153,317
State Grants	<u>125,842</u>
Total Children Services Fund	279,159

ACBDD (Beacon School Fund)

State Property Tax Reimbursements	<u>284,490</u>
Total ACBDD (Beacon School Fund)	284,490

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 13 – RECEIVABLES - Continued

Governmental Activities

Ambulance Service Fund

State Property Tax Reimbursements	66,934
Other	<u>24,964</u>
Total Ambulance Service Fund	91,898

Nonmajor Governmental Funds

State Property Tax Reimbursement	43,223
State/Federal Funding	237,963
Other	<u>622,598</u>
Total Ambulance Service Fund	<u>903,784</u>

Total Intergovernmental Receivables	<u><u>\$6,171,809</u></u>
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NOTE 14 - LOANS RECEIVABLE

Loans receivable represent low interest loans made by the County for community development and small business projects under the Federal Community Development Block Grant (CDBG) program and for emergency assistance to county residents administered by the County Commissioners. Loans receivable (net of uncollectible amounts) for the primary government, as of December 31, 2020, consisted of the following:

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

NOTE 15 - LANDFILL CLOSURE

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

The landfill was certified by the EPA as closed in October, 1998 so the post-closure monitoring and maintenance has started. The total cost for this phase over the next eight years is estimated to be \$1,387,956. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Any post-closure costs are being paid by the County's General Fund.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 16 - CAPITAL ASSETS

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

<u>Governmental Activities</u>	
<i>General Government:</i>	
Legislative and Executive	\$ 444,046
Judicial	9,745
Public Safety	388,243
Public Works	3,137,563
Health	187,601
Human Services	561,232
Conservation and Recreation	<u>40,358</u>
Total Governmental Activities Depreciation Expense	<u><u>\$4,768,788</u></u>

A summary of the changes in governmental capital assets during 2020 were as follows:

	Balance January 1, 2020	Additions	Deletions	Balance Decemeber 31, 2020
Governmental Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$2,068,358	\$470,000	\$0	\$2,538,358
Historical Objects	92,050	0	0	92,050
Software	<u>534,958</u>	<u>0</u>	<u>(534,958)</u>	<u>0</u>
Total Nondepreciable Capital Assets	<u>2,695,366</u>	<u>470,000</u>	<u>(534,958)</u>	<u>2,630,408</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	2,382,438	316,335	0	2,698,773
Buildings	24,767,104	2,815,364	0	27,582,468
Furniture and Equipment	18,357,920	1,284,244	(277,894)	19,364,270
Infrastructure	<u>89,772,264</u>	<u>1,984,168</u>	<u>(353,742)</u>	<u>91,402,690</u>
Total Depreciable Capital Assets	<u>135,279,726</u>	<u>6,400,111</u>	<u>(631,636)</u>	<u>141,048,201</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(737,982)	(92,254)	0	(830,236)
Buildings	(10,574,523)	(712,298)	0	(11,286,821)
Furniture and Equipment	(7,726,703)	(1,187,444)	277,894	(8,636,253)
Infrastructure	<u>(45,266,397)</u>	<u>(2,776,792)</u>	<u>235,819</u>	<u>(47,807,370)</u>
Total Accumulated Depreciation	<u>(64,305,605)</u>	<u>(4,768,788)</u>	<u>513,713</u>	<u>(68,560,680)</u>
Total Depreciable Capital Assets	<u>70,974,121</u>	<u>1,631,323</u>	<u>(117,923)</u>	<u>72,487,521</u>
Governmental Activities Capital Assets, Net	<u><u>\$73,669,487</u></u>	<u><u>\$2,101,323</u></u>	<u><u>(\$652,881)</u></u>	<u><u>\$75,117,929</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 16 - CAPITAL ASSETS - Continued

The above assets include \$3,497,622 of Buildings and \$67,314 of Furniture and Equipment that are under capital leases.

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

	Balance January 1, 2020	Additions	Deletions	Balance December 31, 2020
Business-Type Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$29,741	\$0	\$0	\$29,741
Plant and Facilities (Water and Sewer Lines)	2,597,125	439,114	0	3,036,239
Total Nondepreciable Capital Assets	<u>2,626,866</u>	<u>439,114</u>	<u>0</u>	<u>3,065,980</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	9,058	0	0	9,058
Plant and Facilities (Water and Sewer Lines)	7,768,696	0	(3,241,394)	4,527,302
Buildings	280,806	0	(3,140)	277,666
Furniture and Equipment	577,267	41,331	0	618,598
Total Depreciable Capital Assets	<u>8,635,827</u>	<u>41,331</u>	<u>(3,244,534)</u>	<u>5,432,624</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(3,850)	(453)	0	(4,303)
Plant and Facilities (Water and Sewer Lines)	(3,266,318)	(124,232)	1,194,282	(2,196,268)
Buildings	(114,447)	(5,921)	1,413	(118,955)
Furniture and Equipment	(375,969)	(23,618)	0	(399,587)
Total Accumulated Depreciation	<u>(3,760,584)</u>	<u>(154,224)</u>	<u>1,195,695</u>	<u>(2,719,113)</u>
Total Depreciable Capital Assets, Net	<u>4,875,243</u>	<u>(112,893)</u>	<u>(2,048,839)</u>	<u>2,713,511</u>
Business-Type Activities Capital Assets, Net	<u>\$7,502,109</u>	<u>\$326,221</u>	<u>(\$2,048,839)</u>	<u>\$5,779,491</u>

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 2020 tax levy was based follows:

	<u>Assessed Values</u>
Real Property	\$1,001,335,950
Public Utility Personal Property	<u>207,605,760</u>
Total	<u>\$1,208,941,710</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 17 - PROPERTY TAX REVENUE - Continued

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.30 mills of the first 10 mills of assessed value for the General Fund. In addition to the 2.30 mills, 20.65 mills have been levied based upon mills voted for the EMS, Health, 317 Board, Children Services, T.B. Hospital, Beacon School, Athens County Library and Senior Citizens levies. A summary of voted millage follows:

Purpose	Voter Levy Date	Rate Levied for Current Year (b)			Final Collection Year
		Authorized Rate	Residential/ Agricultural	Other	
EMS Replacement	(c) 2014	1.00	0.946485	0.946428	2020
EMS Replacement	2018	0.50	0.447971	0.453179	2024
EMS Replacement	2017	1.00	0.895941	0.906357	2022
Health 2010	(c) 2009	0.40	0.358376	0.362543	2020
Health 2017	(c) 2016	0.30	0.283946	0.283928	2027
Health 2019	(c) 2018	0.30	0.299951	0.300000	2029
317 BRD 2012	(c) 2011	1.00	0.870232	0.939627	2022
317 BRD 2008	2017	1.00	0.822044	0.848401	2028
Children Services	2010	2.00	1.216342	1.362688	2020
Children Services	2015	3.00	2.202666	2.247981	2025
T B Hospital 1995	2014	0.20	0.092261	0.112486	2020
Beacon 2002	2017	1.80	1.612694	1.631443	2026
Beacon School 2001	(c) 2001	1.80	1.096083	1.226419	Cont.
Beacon School 2005	(c) 2005	2.85	2.092533	2.135582	Cont.
Beacon School 2014	2014	1.50	1.343912	1.359536	Cont.
Athens County Library	(c) 2019	1.20	1.199803	1.200000	2022
Senior Citizens	2016	0.75	0.457449	0.511008	2022
Senior Citizens	2019	0.25	0.223985	0.226589	2024
		<u>20.85</u>	<u>16.462674</u>	<u>17.054195</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 2020, real property taxes were levied on January 1, 2020, on assessed values as of January 1, 2019, 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 2020. Real estate taxes were due and payable by March 4, and August 5, 2020. 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 17 - PROPERTY TAX REVENUE - Continued

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various Custodial Funds of the County as Due to Other Funds-Taxes. Accrued property taxes receivable represent current taxes which were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2020. 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 2021 were recorded as 2020 revenue; the remaining receivable is offset by a credit to deferred inflow of resources in the fund financial statements.

NOTE 18 - SALES TAX REVENUE

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

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

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

In 2020, these sales taxes generated a combined total of \$8,563,915 in tax revenue.

NOTE 19 - RISK MANAGEMENT

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

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

<u>Coverage</u>	<u>Amount</u>
I. Liability	
Comprehensive General Liability	1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions Liability	1,000,000
Ohio Stop Gap Employer's Liability Limit	1,000,000
Employee Benefits Liability	1,000,000
Attorney Disciplinary Proceedings	25,000
Declaratory, Injunctive or Equitable Relief	25,000
Excess Liability	5,000,000

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 19 - RISK MANAGEMENT – Continued

<u>Coverage</u>	<u>Amount</u>
II. Privacy	25,000
Privacy and Security Liability	1,000,000
Privacy Response Expenses	1,000,000
Claims Expenses, Regulatory Proceedings/Penalties	750,000
PCI-DSS Assessments	750,000
Electronic Equipment Data	250,000
Cyber Extortion	50,000
III. Property	
Direct Physical Loss or Damage	Per Schedule on File
Collapse	Per statement of Values
Equipment Breakdown, Flood or Earthquake	100,000,000
Schedule 1 and 2 Substance Cleanup	35,000
IV. Time Element	
Gross Earnings/Extra Expense	2,500,000
Contingent Business Interruption	100,000
V. Crime	1,000,000
Amendments:	
Uninsured/Underinsured Motorists	See Amendment
Foster Parents	6,000,000
Underground Sewer Lines	4,500,000
Underground Water Lines	1,200,000
Property Limitation	11,568,300
Crime Exclusion	See amendment
Law Enforcement and Therapy Canines	25,000
<i>Property Coverage:</i>	
Real and Personal Property	Per Statement of Values
Flood	100,000,000
Earthquake	100,000,000
Accounts Receivable	1,000,000
Auto Physical Damage	Actual Cash Value or Cost of Repair, Whichever is less
Automatic Acquisition	5,000,000
Bridges (Other than Covered Bridges)	If Covered by Amendment
Contractors Equipment	Per Renewal Schedule
Errors and Omissions	250,000 Per Occurance
Fine Arts	1,000,000 Per Occurance
Law Enforcement and Therapy Canines	If Covered by Amendment
Mobile Medical Equipment	250,000 Per Occurance
Pollutant Cleanup/Removal	10,000
Property in Transit	100,000
Schedule 1 and 2 Substance Cleanup	35,000
Service Interruptions	2,500,000

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 19 - RISK MANAGEMENT – Continued

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

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

The County covers all its employees under the Ohio Bureau of Worker's Compensation. The County also provides limited major medical, health and dental insurance for those employees who choose to participate through a fully funded plan with Anthem or Medical Mutual and Vision Service Plan for vision insurance, 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

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:	
PSI Grant	\$3,484
Federal BCI Grant	1,758
EMPG	2,236
Child Support Enforcement Agency	121,932
Nonmajor Capital Projects Fund:	
Athens City-County Health Ren.	470,000
County Capital Improvements	286,136
Cr24a Bikeway ODNR	60,437

The deficits in the Athens City-County Health Renovations fund and County Capital Improvements fund are due to interfund payables. These deficits will be eliminated through the repayment of advances for manuscript debt. The deficits in the PSI Grant, Federal BCI Grant, EMPG, Child Support Enforcement Agency, and Cr24a Bikeway ODNR are due to Intergovernmental revenues which have not been received at year end and were not available to finance current period expenditures and will be eliminated through future Intergovernmental revenues.

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS

The following are the ATCO, Inc., Athens County Port Authority and Athens County Land Reutilization Corporation Inc. notes to financial statements for the year ended December 31, 2020:

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 vocational support services to participating adults.

ATCO conducts the following programs:

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

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.

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

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

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

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

CASH AND CASH EQUIVALENTS

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

ALLOWANCE FOR DOUBTFUL ACCOUNTS

ATCO considers accounts receivable to be fully collectible for 2020; accordingly, no allowance for doubtful accounts is required.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

INVENTORY

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

ASSETS HELD FOR RESALE

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

2. RELATED PARTY TRANSACTIONS

In the past, 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. However, in 2020 The Company received no amount for such in-kind contributions due to the impending separation of the Company from the Athens County Board of DD.

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

3. INCOME TAXES

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

4. CONCENTRATIONS OF CREDIT RISK

a. ATCO

ATCO has financial instruments that subject the Company to concentrations of credit risk which include cash accounts in financial institutions that may, from time to time, exceed federal insurance limits. At December 31, 2020, deposits in excess of Federal Deposit Insurance Corporation limit of \$250,000 per institution amounted to \$21,754.

b. Athens County Port Authority

At year end, the Athens County Port Authority's bank balances were \$459,087 in a checking account at Hocking Valley Bank and a \$405,975 certificate of deposit at Hocking Valley Bank. Protections of the Port Authority's deposits are provided by the Federal Deposit Insurance Corporation (FDIC) to a maximum of \$250,000 in each account. Non-compliance with federal requirements could potentially subject the Port Authority to a successful claim by the FDIC. At December 31, 2020 the Port Authority had no investments.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

c. Athens County Land Reutilization Corporation

At December 31, 2020, \$250,000 of the Athens County Land Reutilization Corporation's bank balance of \$358,340 was covered by Federal Deposit Insurance Corporation (FDIC).

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

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

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

The Corporation's financial institution is in the process of joining OPCS; however, at December 31, 2020, the financial institution still maintained its own collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

5. CAPITAL ASSETS

Land is carried at fair value. Property and equipment are carried at cost. ATCO, the Athens County Port Authority and the Athens County Land Reutilization Corporation Inc. 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, 2020 was \$53,014 for Athens County Port Authority and \$218 for the Athens County Land Reutilization Corporation.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

	Balance January 1, 2020	Additions	Deletions	Balance December 31, 2020
Athens Co. Port Authority:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$322,940	\$0	\$0	\$322,940
Total Nondepreciable Capital Assets	322,940	0	0	322,940
<i>Depreciable Capital Assets:</i>				
Buildings	1,771,161	30,553	0	1,801,714
Office Equipment	211	0	0	211
Total Depreciable Capital Assets	1,771,372	30,553	0	1,801,925
<i>Accumulated Depreciation:</i>				
Buildings	(771,104)	(52,984)	0	(824,088)
Office Equipment	(146)	(30)	0	(176)
Total Accumulated Depreciation	(771,250)	(53,014)	0	(824,264)
Depreciable Capital Assets, Net	1,000,122	(22,461)	0	977,661
Athens County Port Authority Capital Assets, Net	\$1,323,062	(\$22,461)	\$0	\$1,300,601

	Balance January 1, 2020	Additions	Deletions	Balance December 31, 2020
Athens County Land Reutilization Corporation Inc.				
<i>Depreciable Capital Assets:</i>				
Furniture and Equipment	\$2,181	\$0	\$0	\$2,181
Total Depreciable Capital Assets	2,181	0	0	2,181
<i>Accumulated Depreciation:</i>				
Furniture and Equipment	(327)	(218)	0	(545)
Total Accumulated Depreciation	(327)	(218)	0	(545)
Depreciable Capital Assets, Net	1,854	(218)	0	1,636
Athens County Land Reutilization Corporation Inc. Capital Assets, Net	\$1,854	(\$218)	\$0	\$1,636

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

6. RECEIVABLES

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

7. LOANS RECEIVABLE

The Port Authority made two interest-free sixty-month loans to Global Cooling, Inc. on March 22, 2019 and on July 1, 2019 as detailed below:

<u>Purpose</u>	<u>Balance January 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2020</u>
Athens Co. Port Authority:				
<i>Loan Receivable</i>				
Global Cooling-HVAC Improvement	\$39,614	\$0	(\$9,142)	\$30,472
Global Cooling-Apron Improvement	<u>34,445</u>	<u>0</u>	<u>(7,515)</u>	<u>26,930</u>
Total Loans Receivable	<u>\$74,059</u>	<u>\$0</u>	<u>(\$16,657)</u>	<u>\$57,402</u>

The annual requirements to amortize the loans receivable outstanding as of December 31, 2020 are as follows:

<u>Year</u>	<u>HVAC Loan</u>	<u>Apron Loan</u>	<u>Total</u>
2021	\$9,142	\$7,515	\$16,657
2022	9,142	7,515	16,657
2023	9,142	7,515	16,657
2024	<u>3,046</u>	<u>4,385</u>	<u>7,431</u>
	<u>\$30,472</u>	<u>\$26,930</u>	<u>\$57,402</u>

8. LEASES

The Port Authority has a lease to Global Cooling, Inc. of property located at 6000 Poston Road of an approximate 50,000 square foot commercial building with parking area is in the seventh year of a ten-year lease beginning April 1, 2011 and ending March 31, 2021. On May 30, 2020, a lease extension agreement was signed extending the lease an additional seven years to March 31, 2028. Lease payments received in 2020 were \$261,000.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

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

<u>Term</u>	<u>Monthly Amount</u>	<u>Year</u>	<u>Annual Amount</u>
01/01/21-03/21/21	\$22,000	2021	273,000
04/01/21-12/31/21	23,000		
01/01/22-03/21/22	23,000	2022	285,000
04/01/22-12/31/22	24,000		
01/01/23-03/21/23	24,000	2023	297,000
04/01/23-12/31/23	25,000		
01/01/24-03/21/24	25,000	2024	309,000
04/01/24-12/31/24	26,000		
01/01/25-03/21/25	26,000	2025	321,000
04/01/25-12/31/25	27,000		
01/01/26-03/21/26	27,000	2026	333,000
04/01/26-12/31/26	28,000		
01/01/27-03/21/27	28,000	2027	345,000
04/01/27-12/31/27	29,000		
01/01/28-03/21/28	29,000	2028	87,000

9. RISK MANAGEMENT

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

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

The Athens County Land Reutilization Corporation Inc. is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2020, the Corporation did not have liability or other insurance coverage.

10. DONATED SERVICE AND FACILITIES

The ACBDD pays salaries and benefits of ATCO's management staff and provides the facilities and transportation for the operations of ATCO. In addition, the ACBDD provides liability and property insurance to ATCO. ATCO reimburses the ACBDD for a substantial portion of the direct labor included in these costs. ATCO does not include the unreimbursed value of the other items in its financial statements, as the information is not readily available from the ACBDD. However, without this support, ATCO would be unable to maintain its programs at current levels.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

11. LIQUIDITY:

ATCO Inc. is substantially supported by sales, grants, and reimbursements for employee time. Because ATCO holds funds on behalf of other organizations, financial assets may not be available for general expenditure within one year. As part of ATCO’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. All of ATCO’s financial assets were liquid at December 31, 2020.

12. CONTINGENCY

In February, 2016, ATCO learned that recent rules changes regarding Medicaid funding require that, by 2024, county boards (including ACBDD) implement “conflict-free case management” procedures. As of December 31, 2018, ATCO is no longer receiving Medicaid funding.

NOTE 23 - CONTRACT COMMITMENTS

As of December 31, 2020, the County had contractual purchase commitments for forty-one projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/20	Amounts Remaining On Contracts
Public Defender	General	\$ 293,677	\$ 220,257	\$ 73,420
2020 Reappraisal	REA	595,000	517,219	77,781
Software Support	General and REA	128,400	32,100	96,300
Courtview Software & Support	Clerk of Court	36,156	18,078	18,078
EMS Building Construction	EMS	2,205,750	2,093,190	112,560
EMS Building Solar	EMS	74,668	69,668	5,000
Air Childcare Training	Job & Family Services	15,000	459	14,541
Athens County Children Serv. NET	Job & Family Services	33,606	4,902	28,704
Athens County Juvenile Court - Monitoring	Job & Family Services	5,000	2,305	2,695
Athens Farmers Market	Job & Family Services	13,117	9,838	3,279
BSN Sports	Job & Family Services	58,540	33,604	24,936
Fishbeck, Thompson, Carr & Huber	Job & Family Services	80,971	80,404	567
Green Cab2021	Job & Family Services	435,800	194,276	241,524
HAPCAP - WEP/TANF/WIOA	Job & Family Services	350,000	201,429	148,571
HAPCAP - On Demand	Job & Family Services	25,000	10,001	14,999
Hopewell Health	Job & Family Services	852,855	185,923	666,932
Integrated Services-OST Youth Program	Job & Family Services	50,000	0	50,000
Jackson Transportation	Job & Family Services	308,880	2,207	306,673
Limbach Company	Job & Family Services	36,684	2,997	33,687
My Sister's Place	Job & Family Services	5,200	0	5,200
Revise	Job & Family Services	17,400	13,800	3,600
Serenity Grove	Job & Family Services	34,637	18,161	16,476
Sowash Law Offices	Job & Family Services	150,000	73,345	76,655
Tri-County Career Center-Lab Kits & Fees	Job & Family Services	15,000	11,308	3,692
Athens County Domestic-IV-D	Child Support Enforcement	267,069	197,378	69,691
Athens County Juvenile IV-D	Child Support Enforcement	117,297	47,544	69,753
Athens County Prosecutor IV-D	Child Support Enforcement	79,576	9,232	70,343
Athens County Sheriff IV-D	Child Support Enforcement	270,551	178,584	91,968
FreedonLinx-Fiber & WiFi	Children Services	56,999	9,140	47,860
Hopewell Health	Children Services	112,367	27,672	84,695
		<u>\$ 6,725,200</u>	<u>\$ 4,265,020</u>	<u>\$ 2,460,180</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 24 - FUND BALANCES

As of December 31, 2020 Fund Balances are composed of the following:

	General	Job and Family Services	Road (MVGT)	Children Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
<i>Nonspendable:</i>								
Prepaid Items	\$180,346	\$332	\$2,851	\$26,154	\$35,032	\$1,798	\$108,325	\$354,838
Materials & Supplies Inventc	42,573	30,791	296,605	0	0	82,916	0	452,885
Unclaimed Monies	156,086	0	0	0	0	0	0	156,086
Total Nonspendable	379,005	31,123	299,456	26,154	35,032	84,714	108,325	963,809
<i>Restricted:</i>								
Job and Family Services	0	839,516	0	0	0	0	0	839,516
Children Services	0	0	0	4,828,675	0	0	0	4,828,675
ACBDD (Beacon School)	0	0	0	0	4,683,360	0	0	4,683,360
Road (MVGT)	0	0	2,741,268	0	0	0	0	2,741,268
Ambulance Service	0	0	0	0	0	90,525	0	90,525
Legislative and Executive	0	0	0	0	0	0	1,490,043	1,490,043
Judicial	0	0	0	0	0	0	334,024	334,024
Public Safety	0	0	0	0	0	0	3,067,461	3,067,461
Public Works	0	0	0	0	0	0	207,838	207,838
Health	0	0	0	0	0	0	1,395,814	1,395,814
Human Services	0	0	0	0	0	0	777,862	777,862
Economic Development	0	0	0	0	0	0	288,691	288,691
Capital Projects	0	0	0	0	0	0	313	313
Debt Service	0	0	0	0	0	0	8,829	8,829
Total Restricted	0	839,516	2,741,268	4,828,675	4,683,360	90,525	7,570,875	20,754,219
<i>Committed:</i>								
ACBDD (Beacon School)	0	0	0	0	2,186,338	0	0	2,186,338
Legislative and Executive	0	0	0	0	0	0	7,423	7,423
Public Works	0	0	0	0	0	0	16,919	16,919
Capital Projects	0	0	0	0	0	0	6,686	6,686
Total Committed	0	0	0	0	2,186,338	0	31,028	2,217,366
<i>Assigned:</i>								
<i>Encumbrances</i>								
Legislative and Executive	42,800	0	0	0	0	0	0	42,800
Judicial	8,500	0	0	0	0	0	0	8,500
Public Safety	14,429	0	0	0	0	0	0	14,429
Human Services	53,798	0	0	0	0	0	0	53,798
Future Appropriations	5,655,657	0	0	0	0	0	0	5,655,657
Capital Outlay	0	0	0	0	0	0	969,750	969,750
	5,775,184	0	0	0	0	0	969,750	6,744,934
Unassigned	2,880,519	0	0	0	0	0	(946,815)	1,933,704
Total Fund Balances (Deficits)	\$9,034,708	\$870,639	\$3,040,724	\$4,854,829	\$6,904,730	\$175,239	\$7,733,163	\$32,614,032

NOTE 25 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that may be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the County received \$3,577,921 in CARES Act funding. Of the amount received, \$308,251 was sub-granted to other governments and organizations.

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Required Supplementary Information

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

	2020	2019	2018	2017
<i>Pension (1)</i>				
County's Proportion of the Net Pension Liability	0.17814900%	0.18443500%	0.18254000%	0.17913000%
County's Proportionate Share of the Net Pension Liability	\$35,212,360	\$50,513,008	\$28,636,987	\$40,677,376
County Covered Payroll	\$19,497,830	\$22,447,496	\$24,046,568	\$24,328,907
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	180.60%	225.03%	119.09%	167.20%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%	77.25%
<i>OPEB (2)</i>				
County's Proportion of the Net OPEB Liability	0.17295400%	0.17992200%	0.17811000%	0.17321279%
County's Proportionate Share of the Net OPEB Liability	\$23,889,440	\$23,457,583	\$19,340,985	\$17,495,080
County Covered Payroll	\$19,497,830	\$22,447,496	\$24,046,568	\$24,328,907
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered-Employee Payroll	122.52%	104.50%	80.43%	71.91%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.04%

(1) Information prior to 2014 is not available.

(2) Information prior to 2017 is not available.

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

See accompanying notes to the required supplementary information and Notes 11 and 12 in the notes to the basic financial statements.

2016	2015	2014
0.17293200%	0.17004800%	0.17004800%
\$29,954,002	\$20,509,689	\$20,046,444
\$21,734,734	\$24,230,551	\$21,782,665
137.82%	84.64%	92.03%
81.08%	86.45%	86.36%
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A

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

	2020	2019	2018	2017
<i>Pension</i> (1)				
County's Proportion of the Net Pension Liability	0.00573216%	0.00561171%	0.00571780%	0.00542872%
County's Proportionate Share of the Net Pension Liability	\$1,386,979	\$1,240,996	\$1,257,216	\$1,289,604
County Covered Payroll	\$671,779	\$646,436	\$642,257	\$596,357
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	206.46%	191.98%	195.75%	216.25%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.50%	77.40%	77.30%	75.30%
<i>OPEB</i> (2)				
County's Proportion of the Net OPEB Liability	0.00573216%	0.00561171%	0.00571780%	0.00542872%
County's Proportionate Share of the Net OPEB Asset	\$100,743	\$92,943	\$91,879	\$0
County's Proportionate Share of the Net OPEB Liability	\$0	\$0	\$0	\$211,809
County Covered Payroll	\$671,779	\$646,436	\$642,257	\$596,357
County's Proportionate Share of the Net OPEB Asset/Liability as a Percentage of its Covered-Employee Payroll	-15.00%	-14.38%	-14.30%	35.52%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	182.13%	174.74%	176.00%	47.11%

(1) Information prior to 2013 is not available.

(2) Information prior to 2017 is not available.

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

See accompanying notes to the required supplementary information and Notes 11 and 12 in the notes to the basic financial statements.

2016	2015	2014	2013
0.00526602%	0.00522839%	0.00531034%	0.00531034%
\$1,762,696	\$1,444,974	\$1,291,658	\$3,084,395
\$502,107	\$495,246	\$518,062	\$478,154
351.06%	291.77%	249.32%	645.06%
66.80%	72.09%	74.71%	69.30%
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	\$1,887,120	\$2,473,654	\$2,873,854	\$2,880,382
Contributions in Relation to the Contractually Required Contribution	<u>(1,887,120)</u>	<u>(2,473,654)</u>	<u>(2,873,854)</u>	<u>(2,880,382)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$13,479,428	\$17,668,957	\$20,527,529	\$22,156,785
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	13.00%
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	\$354,005	\$331,026	\$347,514	\$323,153
Contributions in Relation to the Contractually Required Contribution	<u>(354,005)</u>	<u>(331,026)</u>	<u>(347,514)</u>	<u>(323,153)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,955,829	\$1,828,873	\$1,919,967	\$1,889,784
Contributions as a Percentage of Covered Payroll	18.10%	18.10%	18.10%	17.10%

See accompanying notes to the required supplementary information and Notes 11 and 12 in the notes to the basic financial statements.

2016	2015	2014	2013	2012	2011
\$2,684,687	\$2,419,543	\$2,708,276	\$2,635,391	\$2,563,303	\$2,667,171
<u>(2,684,687)</u>	<u>(2,419,543)</u>	<u>(2,708,276)</u>	<u>(2,635,391)</u>	<u>(2,563,303)</u>	<u>(2,667,171)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$22,372,392	\$20,162,858	\$22,568,967	\$20,272,238	\$25,633,030	\$26,671,710
12.00%	12.00%	12.00%	13.00%	10.00%	10.00%
\$314,999	\$253,072	\$267,515	\$258,283	\$228,637	\$227,998
<u>(314,999)</u>	<u>(253,072)</u>	<u>(267,515)</u>	<u>(258,283)</u>	<u>(228,637)</u>	<u>(227,998)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,956,516	\$1,571,876	\$1,661,584	\$1,510,427	\$1,621,539	\$1,617,007
16.10%	16.10%	16.10%	17.10%	14.10%	14.10%

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

	2020	2019	2018	2017	2016
<u>OPERS</u>					
Contractually Required Contribution	\$0	\$0	\$0	\$221,568	\$447,448
Contributions in Relation to the Contractually Required Contribution	0	0	0	(221,568)	(447,448)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$15,435,257	\$19,497,830	\$22,447,496	\$22,156,785	\$22,372,392
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	1.00%	2.00%

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

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

See accompanying notes to the required supplementary information and Notes 11 and 12 in the notes to the basic financial statements.

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i><u>Pension</u></i>				
Contractually Required Contribution	\$99,904	\$94,049	\$90,501	\$89,916
Contributions in Relation to the Contractually Required Contribution	<u>(99,904)</u>	<u>(94,049)</u>	<u>(90,501)</u>	<u>(89,916)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$713,600	\$671,779	\$646,436	\$642,257
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
<i><u>OPEB</u></i>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$713,600	\$671,779	\$646,436	\$642,257
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

See accompanying notes to the required supplementary information and Notes 11 and 12 in the notes to the basic financial statements.

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$83,490	\$70,295	\$64,382	\$67,348	\$62,160	\$60,171
<u>(83,490)</u>	<u>(70,295)</u>	<u>(64,382)</u>	<u>(67,348)</u>	<u>(62,160)</u>	<u>(60,171)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$596,357	\$502,107	\$495,246	\$518,062	\$478,154	\$462,854
14.00%	14.00%	13.00%	13.00%	13.00%	13.00%
\$0	N/A	N/A	N/A	N/A	N/A
<u>0</u>	N/A	N/A	N/A	N/A	N/A
<u>\$0</u>	N/A	N/A	N/A	N/A	N/A
\$596,357	N/A	N/A	N/A	N/A	N/A
0.00%	N/A	N/A	N/A	N/A	N/A

ATHENS COUNTY
Notes to the Required Supplementary Information
For the Fiscal Year Ended December 31, 2020

NOTE 1 – OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM OF OHIO

Pension

Changes in benefit terms: There were no changes in benefit terms for the period 2014-2020.

Changes in Assumptions:

2014-2016: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2017: The following were the most significant changes of assumptions that affected total pension liability since the prior measurement date

- Reduction in actuarial assumed rate of return from 8.00% to 7.50%
- Decrease in wage inflation from 3.75% to 3.25%
- Change in future salary increases from a range of 4.25% - 10.02% to 3.25% - 10.75%

2018: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2019: The investment return assumption reducing it from 7.50% to 7.20%.

2020: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

Other Postemployment Benefits

Changes in benefit terms: For 2018-2020, there were no changes in benefit terms.

Changes in assumptions:

For 2018, the single discount rate changed from 4.23% to 3.85%.

For 2019, the single discount rate changed from 3.85% to 3.96% and investment return assumption reducing it from 6.50% to 6.0%.

For 2020, the single discount rate changed from 3.96% to 3.16%.

NOTE 2 - STATE TEACHERS RETIREMENT SYSTEM OF OHIO

Pension

Changes in benefit terms: For 2018-2020, there were no changes in benefit terms.

Changes in assumptions: For 2018-2020, there were no changes in assumptions.

ATHENS COUNTY
Notes to the Required Supplementary Information
For the Fiscal Year Ended December 31, 2020

NOTE 2 - STATE TEACHERS RETIREMENT SYSTEM OF OHIO (Continued)

Other Postemployment Benefits

Changes in benefit terms:

For 2018, there were no changes in benefit terms.

For fiscal year 2019, the following was the most significant change in benefit terms that affected the total OPEB liability since the prior measurement date:

- The subsidy multiplier for non-Medicare benefit recipients increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements were scheduled to be discontinued beginning January 1, 2020, though the STRS Board voted in June 2019 to extend the current Medicare Part B partial reimbursement for one year.

Changes in assumptions:

For fiscal year 2019, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The discount rate increased from a 4.13 percent blended discount rate to 7.45 percent.
- The health care trend assumption rate changed from 6 to 11 percent initial, 4.5 percent ultimate to:
 - Medical Medicare – 6 percent initial, 4 percent ultimate
 - Medical Pre-Medicare – 5 percent initial, 4 percent ultimate
 - Prescription Drug Medicare – 8 percent initial, 4 percent ultimate
 - Prescription Drug Pre-Medicare – -5.23 percent initial, 4 percent ultimate

For fiscal year 2020, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The health care trend assumption rate changed as follows:
 - Medical Medicare – from 6 percent to 5.87 percent initial, 4 percent ultimate
 - Medical Pre-Medicare – from 5 percent to 4.93 percent initial, 4 percent ultimate
 - Prescription Drug Medicare – from 8 percent to 7.73 percent initial, 4 percent ultimate
 - Prescription Drug Pre-Medicare – from -5.23 percent to 9.62 percent initial, 4 percent ultimate

For fiscal year 2021, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The health care trend assumption rate changed as follows:
 - Medical Medicare – from 5.87 percent to 5.00 percent initial, 4 percent ultimate
 - Medical Pre-Medicare – from 4.93 percent to (6.69) percent initial, 4 percent ultimate
 - Prescription Drug Medicare – from 7.73 percent to 6.50 percent initial, 4 percent ultimate
 - Prescription Drug Pre-Medicare – from 9.62 percent to 11.87 percent initial, 4 percent ultimate

Combining Statements
and Individual
Fund Schedules

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Dog and Kennel

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

County Donations

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

Senior Citizens Levy

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

Bikeway Maintenance

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

Insurance Reimbursement

To account for monies received from Insurance Reimbursements.

CD Revolving Loan

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

HSTS Grant

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

Litter Control

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

Health Ohio Grant

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

State License Spay & Neuter

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

Coronavirus Relief

To account for funds received from the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act that were given to cover costs incurred as a result of the COVID-19 pandemic.

ACENET Revolving Loan

To account for monies received from loan pay backs to be used for further loans. No budgetary schedule is presented for this fund as no revenue or expenditures were budgeted in 2020.

Emergency Home Repair Loan

To account for monies to be used to assist in emergency home repairs for residents of the County. No budgetary schedule is presented for this fund as no revenue or expenditures were budgeted in 2020.

ATHENS COUNTY, OHIO

Real Estate Assessment

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

GIS (Geographic Information System)

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

Remote Ballot Marking Grant

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

Election Security Grant

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

DRETAC (Delinquent Real Estate and Tax Assessment Collection) Prosecutor

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

Mandatory Drug Fine

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

Diversions-Prosecuting Attorney

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

OCJS Prosecutor

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

LETF Prosecutors Attorney

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

ARRA VAWA Grant

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

Athens County Empowerment (ACE) Program

To account for monies received from a Department of Rehabilitation & Correction state grant to be used for the administration of alternative punishment. This fund was formerly called Intensive Diversion.

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.

ATHENS COUNTY, OHIO

PIIG-DRC Grant

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

JRIG-DRC Grant

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

T-CAP Athens County

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

DRETAC (Delinquent Real Estate and Tax Assessment Collection) Treasurer

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

Treasurer's Prepayment Interest

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

Tax Lien Administration

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

BCI Fingerprint

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

Concealed Carry Weapons

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

Sheriff's Grant Projects

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

D.U.I. Enforcement and Education

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

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.

ATHENS COUNTY, OHIO

Clean Kids Grant

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

DARE Grant

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

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.

Arson Registry

To account for monies collected under Section 2909.15 of the Ohio Revised Code to be used for the maintenance of the registry of arson offenders and out-of-state arson offenders.

Seniors and Law Enforcement

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

Interdiction Unit

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

Overdose Prevention and Treatment Team (OPTT) Grant

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

Common Pleas Computer Legal Research

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

Special Projects Common Pleas

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

Common Pleas Monitoring Service

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

Special Projects Mediation

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

Psychological Evaluation Grant

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

PSI Grant Common Pleas Court

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

Veterans Court Special Project

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

ATHENS COUNTY, OHIO

Technology #294 Grant

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

Technology #295 Grant

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

Technology #861 Grant

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

Technology #110 Grant

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

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.

ATHENS COUNTY, OHIO

Youth Services

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

Juvenile VOCA

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

Common Pleas Computerization

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

Federal BCI Grant

To account for revenue received from the US Department of Justice to be used for BCI purposes.

Law Library Resources

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

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 Fund

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.

Local Emergency Planning

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

EMPG (Emergency Management Performance Grant)

To account for revenue received from the federal government to support the Department of Homeland Security's goal of Strengthening National Preparedness and Resilience. No budgetary schedule is presented for this fund as no revenue or expenditures were budgeted in 2020.

ATHENS COUNTY, OHIO

Child Support Enforcement

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

WIA Grant

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

CCMEP WIOA Youth

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

911 Emergency

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

911 Government Assistance

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

T.B. Hospital

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

Emergency Relief and Cleanup

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

Funds Reported Separately for Budgetary Purposes

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

Recorder Equipment

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

Title Administration

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

Unclaimed Money

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

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

Beacon Reserve Balance

To account for ACBDD funds reserved for future expenditures.

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.

EMA Truck Bond Retirement

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

JFS Building Bond

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

Engineer Equipment Bond Retirement

To account for the retirement of a bonded debt for engineer equipment purchases.

Plains Water Assessment Bond Retirement

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

Plains Sewer Assessment Bond Retirement

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

Nonmajor Capital Projects Funds

County Home Improvement

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

Dog Shelter Construction

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

Athens City-County Health Renovation

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

Capital Projects

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

Beacon Capital Improvement

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

County Capital Improvements Fund

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

ATHENS COUNTY, OHIO

CR24A Bikeway ODNR

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

Chauncey Bikeway Spur

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

ABRT Frost Road ODNR

To account for revenue from the Ohio Department of Natural Resources, matching funds and donations used for the construction of an addition to the Athens to Belpre Rail-Trail near Frost Road.

County Capital Improvement Projects

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

Chauncey Bike Route

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

Athens County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and Cash Equivalents	\$7,115,909	\$36,390	\$1,345,836	\$8,498,135
Cash and Cash Equivalents in Segregated Accounts	57,108	0	0	57,108
<i>Receivables:</i>				
Property Taxes	921,208	0	0	921,208
Sales Tax	288,837	0	0	288,837
Accounts	512	0	0	512
Loans	240,310	0	0	240,310
Interfund	40,000	0	0	40,000
Intergovernmental	903,784	0	0	903,784
Prepaid Items	73,651	0	34,674	108,325
<i>Total Assets</i>	<u>\$9,641,319</u>	<u>\$36,390</u>	<u>\$1,380,510</u>	<u>\$11,058,219</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts Payable	\$99,897	\$0	\$0	\$99,897
Contracts Payable	38,078	0	0	38,078
Accrued Wages and Benefits	98,020	0	0	98,020
Interfund Payable	262,061	0	1,186,573	1,448,634
Intergovernmental Payable	41,903	0	0	41,903
Matured Bonds Payable	0	17,000	0	17,000
Matured Interest Payable	0	10,561	0	10,561
<i>Total Liabilities</i>	<u>539,959</u>	<u>27,561</u>	<u>1,186,573</u>	<u>1,754,093</u>
Deferred Inflows of Resources	<u>1,570,963</u>	<u>0</u>	<u>0</u>	<u>1,570,963</u>
Fund Balances				
Nonspendable	73,651	0	34,674	108,325
Restricted	7,561,733	8,829	313	7,570,875
Committed	24,342	0	6,686	31,028
Assigned	913	0	968,837	969,750
Unassigned (Deficit)	(130,242)	0	(816,573)	(946,815)
<i>Total Fund Balances (Deficits)</i>	<u>7,530,397</u>	<u>8,829</u>	<u>193,937</u>	<u>7,733,163</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$9,641,319</u>	<u>\$36,390</u>	<u>\$1,380,510</u>	<u>\$11,058,219</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$961,240	\$0	\$0	\$961,240
Sales Taxes	1,712,610	0	0	1,712,610
Intergovernmental	9,946,394	0	21,314	9,967,708
Charges for Services	1,712,845	0	55,000	1,767,845
Licenses and Permits	190,631	0	0	190,631
Fines and Forfeitures	120,580	0	0	120,580
Interest	13,442	57	0	13,499
Other Revenues	509,676	0	138,110	647,786
<i>Total Revenues</i>	<u>15,167,418</u>	<u>57</u>	<u>214,424</u>	<u>15,381,899</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	1,069,785	667	0	1,070,452
Judicial	271,839	0	0	271,839
Public Safety	3,051,174	0	0	3,051,174
Public Works	1,732,744	0	0	1,732,744
Health	3,935,976	0	0	3,935,976
Human Services	4,510,752	0	0	4,510,752
Economic Development and Assistance	151,152	0	0	151,152
Capital Outlay	0	0	1,017,218	1,017,218
<i>Debt Service:</i>				
Principal Retirement	0	424,337	0	424,337
Interest and Fiscal Charges	0	79,292	21,058	100,350
<i>Total Expenditures</i>	<u>14,723,422</u>	<u>504,296</u>	<u>1,038,276</u>	<u>16,265,994</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>443,996</u>	<u>(504,239)</u>	<u>(823,852)</u>	<u>(884,095)</u>
Other Financing Sources (Uses)				
Transfers In	580,068	503,479	674,833	1,758,380
Transfers Out	(220,587)	0	0	(220,587)
<i>Total Other Financing Sources (Uses)</i>	<u>359,481</u>	<u>503,479</u>	<u>674,833</u>	<u>1,537,793</u>
<i>Net Change in Fund Balances</i>	803,477	(760)	(149,019)	653,698
<i>Fund Balances (Deficits) at Beginning of Year, As Restated</i>	<u>6,726,920</u>	<u>9,589</u>	<u>342,956</u>	<u>7,079,465</u>
<i>Fund Balances at End of Year</i>	<u><u>\$7,530,397</u></u>	<u><u>\$8,829</u></u>	<u><u>\$193,937</u></u>	<u><u>\$7,733,163</u></u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement
Assets					
Cash and Cash Equivalents	\$183,855	\$108	\$161,230	\$6,574	\$7,423
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	800,000	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	0	38,068	0	0
Prepaid Items	524	0	0	0	0
<i>Total Assets</i>	<u>\$184,379</u>	<u>\$108</u>	<u>\$999,298</u>	<u>\$6,574</u>	<u>\$7,423</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$1,869	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	4,102	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	1,668	0	0	0	0
<i>Total Liabilities</i>	<u>7,639</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>838,069</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	524	0	0	0	0
Restricted	176,216	108	161,229	0	0
Committed	0	0	0	6,574	7,423
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>176,740</u>	<u>108</u>	<u>161,229</u>	<u>6,574</u>	<u>7,423</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$184,379</u>	<u>\$108</u>	<u>\$999,298</u>	<u>\$6,574</u>	<u>\$7,423</u>

CD Revolving Loan	HSTS Grant	Litter Control	Health Ohio Grant	State License Spay and Neuter	Coronavirus Relief	ACENET Revolving Loan	Emergency Home Repair Loan	Real Estate Assessment
\$2,800	\$19,130	\$1,697	\$16,850	\$13,596	\$0	\$0	\$0	\$1,207,834
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
228,939	0	0	0	0	0	8,888	2,483	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	2,894
<u>\$231,739</u>	<u>\$19,130</u>	<u>\$1,697</u>	<u>\$16,850</u>	<u>\$13,596</u>	<u>\$0</u>	<u>\$8,888</u>	<u>\$2,483</u>	<u>\$1,210,728</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,141
0	18,573	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	5,642
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	2,808
0	18,573	0	0	0	0	0	0	17,591
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	2,894
231,739	557	1,697	16,850	13,596	0	8,888	2,483	1,190,243
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>231,739</u>	<u>557</u>	<u>1,697</u>	<u>16,850</u>	<u>13,596</u>	<u>0</u>	<u>8,888</u>	<u>2,483</u>	<u>1,193,137</u>
<u>\$231,739</u>	<u>\$19,130</u>	<u>\$1,697</u>	<u>\$16,850</u>	<u>\$13,596</u>	<u>\$0</u>	<u>\$8,888</u>	<u>\$2,483</u>	<u>\$1,210,728</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	GIS	Remote Ballot Marking Grant	Election Security Grant	DRETAC Prosecutor	Mandatory Drug Fine
Assets					
Cash and Cash Equivalents	\$10,946	\$7,559	\$22,659	\$34,403	\$4,005
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	16,547
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Prepaid Items	4,084	0	286	0	0
<i>Total Assets</i>	<u>\$15,030</u>	<u>\$7,559</u>	<u>\$22,945</u>	<u>\$34,403</u>	<u>\$20,552</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	427	0	0	2,106	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	174	0	0	857	0
<i>Total Liabilities</i>	<u>601</u>	<u>0</u>	<u>0</u>	<u>2,963</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	4,084	0	286	0	0
Restricted	0	7,559	22,659	31,440	20,552
Committed	10,345	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>14,429</u>	<u>7,559</u>	<u>22,945</u>	<u>31,440</u>	<u>20,552</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$15,030</u>	<u>\$7,559</u>	<u>\$22,945</u>	<u>\$34,403</u>	<u>\$20,552</u>

Diversions Prosecuting Attorney	OCJS Prosecutor	LETF Prosecuting Attorney	ARRA VAWA Grant	Athens County Empowerment Program	JAG Grant	JAG IIL Grant 2011	Victims Assistance	PIIG-DRC Grant
\$114,539	\$15	\$42,131	\$2,865	\$1,782	\$23	\$11	\$28,659	\$5
0	0	36,749	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	31,000	12,499	0	61,381	0
0	0	0	0	0	0	0	0	0
<u>\$114,539</u>	<u>\$15</u>	<u>\$78,880</u>	<u>\$2,865</u>	<u>\$32,782</u>	<u>\$12,522</u>	<u>\$11</u>	<u>\$90,040</u>	<u>\$5</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
12,510	0	0	0	0	0	0	1,480	0
0	0	0	0	0	0	0	0	0
4,513	0	0	0	0	0	0	663	0
<u>17,023</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,143</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,500</u>	<u>12,499</u>	<u>0</u>	<u>29,993</u>	<u>0</u>
0	0	0	0	0	0	0	0	0
97,516	15	78,880	2,865	17,282	23	11	57,904	5
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>97,516</u>	<u>15</u>	<u>78,880</u>	<u>2,865</u>	<u>17,282</u>	<u>23</u>	<u>11</u>	<u>57,904</u>	<u>5</u>
<u>\$114,539</u>	<u>\$15</u>	<u>\$78,880</u>	<u>\$2,865</u>	<u>\$32,782</u>	<u>\$12,522</u>	<u>\$11</u>	<u>\$90,040</u>	<u>\$5</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	JRIG-DRC Grant	T-CAP Athens County	DRETAC Treasurer	Treasurer 's Prepayment Interest	Tax Lien Administration
Assets					
Cash and Cash Equivalents	\$31,050	\$100,292	\$91,155	\$10,811	\$89,548
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	231,514	0	0	0
Prepaid Items	0	0	0	0	0
<i>Total Assets</i>	<u>\$31,050</u>	<u>\$331,806</u>	<u>\$91,155</u>	<u>\$10,811</u>	<u>\$89,548</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	164	1,292	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	74	525	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>238</u>	<u>1,817</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>198,441</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	31,050	133,127	89,338	10,811	89,548
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>31,050</u>	<u>133,127</u>	<u>89,338</u>	<u>10,811</u>	<u>89,548</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$31,050</u>	<u>\$331,806</u>	<u>\$91,155</u>	<u>\$10,811</u>	<u>\$89,548</u>

BCI Fingerprint	Concealed Carry Weapons	Sheriff's Grant Projects	D.U.I. Enforcement & Education	Project Lifesaver	Canine Donations	DUI Grant	Clean Kids Grant	DARE Grant
\$30,653	\$35,865	\$58,305	\$2,696	\$5,320	\$913	\$215	\$17	\$12,391
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	512	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	49,502	0	0	0	0	0	0
331	75	0	0	0	0	0	0	0
<u>\$30,984</u>	<u>\$36,452</u>	<u>\$107,807</u>	<u>\$2,696</u>	<u>\$5,320</u>	<u>\$913</u>	<u>\$215</u>	<u>\$17</u>	<u>\$12,391</u>

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	1,612	0	0	0	0	0	0	0
0	0	3,336	0	0	0	0	0	410
0	0	0	0	0	0	0	0	0
2,623	1,879	1,757	0	0	0	0	0	216
<u>2,623</u>	<u>3,491</u>	<u>5,093</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>626</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331	75	0	0	0	0	0	0	0
28,030	32,886	102,714	2,696	5,320	0	215	17	11,765
0	0	0	0	0	0	0	0	0
0	0	0	0	0	913	0	0	0
0	0	0	0	0	0	0	0	0
<u>28,361</u>	<u>32,961</u>	<u>102,714</u>	<u>2,696</u>	<u>5,320</u>	<u>913</u>	<u>215</u>	<u>17</u>	<u>11,765</u>
<u>\$30,984</u>	<u>\$36,452</u>	<u>\$107,807</u>	<u>\$2,696</u>	<u>\$5,320</u>	<u>\$913</u>	<u>\$215</u>	<u>\$17</u>	<u>\$12,391</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Drug Prevention Grant	OCJS DVDA Sheriff	Arson Registry	Seniors & Law Enforcement	Interdiction Unit
Assets					
Cash and Cash Equivalents	\$164	\$23,025	\$100	\$344	\$6,692
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	2,951	0	0	1,419
Prepaid Items	0	0	0	0	0
<i>Total Assets</i>	<u>\$164</u>	<u>\$25,976</u>	<u>\$100</u>	<u>\$344</u>	<u>\$8,111</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	164	25,976	100	344	8,111
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>164</u>	<u>25,976</u>	<u>100</u>	<u>344</u>	<u>8,111</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$164</u>	<u>\$25,976</u>	<u>\$100</u>	<u>\$344</u>	<u>\$8,111</u>

OPTT Grant	Common Pleas Computer Legal Research	Special Projects Common Pleas	Common Pleas Monitoring Service	Special Projects Mediation	Psychological Evaluation Grant	PSI Grant - Common Pleas Court	Veterans Court Special Project	Technology #294 Grant
\$7,604	\$16,042	\$1,507	\$12,020	\$38,234	\$26,314	\$1,178	\$4,272	\$6,036
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>\$7,604</u>	<u>\$16,042</u>	<u>\$1,507</u>	<u>\$12,020</u>	<u>\$38,234</u>	<u>\$26,314</u>	<u>\$1,178</u>	<u>\$4,272</u>	<u>\$6,036</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	4,369	0	0
21	0	582	0	0	0	218	0	0
0	0	0	0	0	0	0	0	0
8	0	237	0	0	0	75	0	0
<u>29</u>	<u>0</u>	<u>819</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,662</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0	0
7,575	16,042	688	12,020	38,234	26,314	0	4,272	6,036
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	(3,484)	0	0
<u>7,575</u>	<u>16,042</u>	<u>688</u>	<u>12,020</u>	<u>38,234</u>	<u>26,314</u>	<u>(3,484)</u>	<u>4,272</u>	<u>6,036</u>
<u>\$7,604</u>	<u>\$16,042</u>	<u>\$1,507</u>	<u>\$12,020</u>	<u>\$38,234</u>	<u>\$26,314</u>	<u>\$1,178</u>	<u>\$4,272</u>	<u>\$6,036</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Technology #295 Grant	Technology #861 Grant	Technology #110 Grant	Indigent Guardianship	Marriage Licenses
Assets					
Cash and Cash Equivalents	\$9,171	\$0	\$0	\$22,858	\$5,627
Cash and Cash Equivalents in Segregated Accounts	0	0	0	270	1,146
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Prepaid Items	0	0	0	0	0
<i>Total Assets</i>	<u>\$9,171</u>	<u>\$0</u>	<u>\$0</u>	<u>\$23,128</u>	<u>\$6,773</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$5,900
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	180	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	33	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>213</u>	<u>5,900</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	9,171	0	0	22,915	873
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>9,171</u>	<u>0</u>	<u>0</u>	<u>22,915</u>	<u>873</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$9,171</u>	<u>\$0</u>	<u>\$0</u>	<u>\$23,128</u>	<u>\$6,773</u>

Probate/ Juvenile Computerization	Probate/ Juvenile Computer Legal Research	Probate Court Projects	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention	Indigent Drivers Alcohol Treatment	Probate Court Mental Illness	Juvenile Court Projects	Youth Services
\$15,369	\$7,460	\$89,864	\$3,296	\$19,849	\$4,716	\$42,013	\$130,957	\$81,965
576	241	561	0	0	8	0	1,010	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	40,000	0
0	0	0	0	0	0	11,057	0	0
3,166	279	0	0	0	0	0	0	0
<u>\$19,111</u>	<u>\$7,980</u>	<u>\$90,425</u>	<u>\$3,296</u>	<u>\$19,849</u>	<u>\$4,724</u>	<u>\$53,070</u>	<u>\$171,967</u>	<u>\$81,965</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	3,164
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	1,287
0	0	0	0	0	0	0	0	4,451
0	0	0	0	0	0	11,057	0	0
3,166	279	0	0	0	0	0	0	0
15,945	7,701	90,425	3,296	19,849	4,724	42,013	171,967	77,514
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>19,111</u>	<u>7,980</u>	<u>90,425</u>	<u>3,296</u>	<u>19,849</u>	<u>4,724</u>	<u>42,013</u>	<u>171,967</u>	<u>77,514</u>
<u>\$19,111</u>	<u>\$7,980</u>	<u>\$90,425</u>	<u>\$3,296</u>	<u>\$19,849</u>	<u>\$4,724</u>	<u>\$53,070</u>	<u>\$171,967</u>	<u>\$81,965</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Juvenile VOCA	Common Pleas Computerization	Federal BCI Grant	Law Library Resources	Wendy's Wonderful Kids
Assets					
Cash and Cash Equivalents	\$44,783	\$46,601	\$10,000	\$22,623	\$22,322
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	34,178	0	0	3,118	0
Prepaid Items	0	8,940	0	75	0
<i>Total Assets</i>	<u>\$78,961</u>	<u>\$55,541</u>	<u>\$10,000</u>	<u>\$25,816</u>	<u>\$22,322</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$1,758	\$5,130	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	3,596	0	0	602	0
Interfund Payable	40,000	0	10,000	0	0
Intergovernmental Payable	1,462	0	0	244	0
<i>Total Liabilities</i>	<u>45,058</u>	<u>0</u>	<u>11,758</u>	<u>5,976</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	8,940	0	75	0
Restricted	33,903	46,601	0	19,765	22,322
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	(1,758)	0	0
<i>Total Fund Balances (Deficits)</i>	<u>33,903</u>	<u>55,541</u>	<u>(1,758)</u>	<u>19,840</u>	<u>22,322</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$78,961</u>	<u>\$55,541</u>	<u>\$10,000</u>	<u>\$25,816</u>	<u>\$22,322</u>

CDBG	FEMA Grant	The Plains High School Bike Path Connector	Emergency Management Agency	Local Emergency Planning	EMPG	Child Support Enforcement	WIA Grant	CCMEP WIOA Youth
\$64,299	\$187,216	\$0	\$33,876	\$12,178	\$0	\$88,372	\$242,558	\$40,639
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
33,749	0	0	16,196	0	0	197,217	169,556	0
0	0	0	0	0	0	332	0	0
<u>\$98,048</u>	<u>\$187,216</u>	<u>\$0</u>	<u>\$50,072</u>	<u>\$12,178</u>	<u>\$0</u>	<u>\$285,921</u>	<u>\$412,114</u>	<u>\$40,639</u>
\$44,061	\$0	\$0	\$0	\$0	\$2,236	\$0	\$4,922	\$0
0	0	0	0	0	0	0	0	0
0	0	0	2,577	0	0	20,761	0	0
0	0	0	0	0	0	188,934	14,103	9,024
5,924	0	0	361	0	0	2,907	0	6,729
<u>49,985</u>	<u>0</u>	<u>0</u>	<u>2,938</u>	<u>0</u>	<u>2,236</u>	<u>212,602</u>	<u>19,025</u>	<u>15,753</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>195,251</u>	<u>143,790</u>	<u>0</u>
0	0	0	0	0	0	332	0	0
48,063	187,216	0	47,134	12,178	0	500	249,299	24,886
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	(2,236)	(122,764)	0	0
<u>48,063</u>	<u>187,216</u>	<u>0</u>	<u>47,134</u>	<u>12,178</u>	<u>(2,236)</u>	<u>(121,932)</u>	<u>249,299</u>	<u>24,886</u>
<u>\$98,048</u>	<u>\$187,216</u>	<u>\$0</u>	<u>\$50,072</u>	<u>\$12,178</u>	<u>\$0</u>	<u>\$285,921</u>	<u>\$412,114</u>	<u>\$40,639</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	911 Emergency	911 Government Assistance	T.B. Hospital	Emergency Relief & Cleanup	Total Nonmajor Special Revenue Funds
Assets					
Cash and Cash Equivalents	\$1,991,409	\$40,313	\$1,321,319	\$10,793	\$7,115,909
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	57,108
<i>Receivables:</i>					
Property Taxes	0	0	121,208	0	921,208
Sales Tax	288,837	0	0	0	288,837
Accounts	0	0	0	0	512
Loans	0	0	0	0	240,310
Interfund	0	0	0	0	40,000
Intergovernmental	0	5,224	5,155	0	903,784
Prepaid Items	52,665	0	0	0	73,651
<i>Total Assets</i>	<u>\$2,332,911</u>	<u>\$45,537</u>	<u>\$1,447,682</u>	<u>\$10,793</u>	<u>\$9,641,319</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$24,880	\$0	\$0	\$0	\$99,897
Contracts Payable	12,390	0	1,134	0	38,078
Accrued Wages and Benefits	34,850	0	0	0	98,020
Interfund Payable	0	0	0	0	262,061
Intergovernmental Payable	4,879	0	0	0	41,903
<i>Total Liabilities</i>	<u>76,999</u>	<u>0</u>	<u>1,134</u>	<u>0</u>	<u>539,959</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>126,363</u>	<u>0</u>	<u>1,570,963</u>
Fund Balances					
Nonspendable	52,665	0	0	0	73,651
Restricted	2,203,247	45,537	1,320,185	10,793	7,561,733
Committed	0	0	0	0	24,342
Assigned	0	0	0	0	913
Unassigned (Deficit)	0	0	0	0	(130,242)
<i>Total Fund Balances (Deficits)</i>	<u>2,255,912</u>	<u>45,537</u>	<u>1,320,185</u>	<u>10,793</u>	<u>7,530,397</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$2,332,911</u>	<u>\$45,537</u>	<u>\$1,447,682</u>	<u>\$10,793</u>	<u>\$9,641,319</u>

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Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement
Revenues					
Property Taxes	\$0	\$0	\$832,234	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	0	78,797	0	0
Charges for Services	13,849	0	0	0	0
Licenses and Permits	185,786	0	0	0	0
Fines and Forfeitures	22,939	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	77,410	0	0	1,300	12,115
<i>Total Revenues</i>	<u>299,984</u>	<u>0</u>	<u>911,031</u>	<u>1,300</u>	<u>12,115</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	22,194
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	179,035	0	0	0	0
Human Services	0	0	840,945	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>179,035</u>	<u>0</u>	<u>840,945</u>	<u>0</u>	<u>22,194</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>120,949</u>	<u>0</u>	<u>70,086</u>	<u>1,300</u>	<u>(10,079)</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	120,949	0	70,086	1,300	(10,079)
<i>Fund Balances (Deficits) at Beginning of Year, As Restated</i>	<u>55,791</u>	<u>108</u>	<u>91,143</u>	<u>5,274</u>	<u>17,502</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$176,740</u>	<u>\$108</u>	<u>\$161,229</u>	<u>\$6,574</u>	<u>\$7,423</u>

CD Revolving Loan	HSTS Grant	Litter Control	Health Ohio Grant	State License Spay and Neuter	Coronavirus Relief	ACENET Revolving Loan	Emergency Home Repair Loan	Real Estate Assessment
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	101,189	0	0	3,000	3,577,622	0	0	0
0	0	0	0	0	0	0	0	910,956
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
1,950	0	0	0	0	6,089	0	0	0
0	0	0	0	0	0	0	0	22,655
1,950	101,189	0	0	3,000	3,583,711	0	0	933,611
0	0	0	0	0	0	0	0	731,466
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	67,789	0	0	0	3,583,711	0	0	0
0	0	0	0	0	0	0	0	0
151,152	0	0	0	0	0	0	0	0
151,152	67,789	0	0	0	3,583,711	0	0	731,466
(149,202)	33,400	0	0	3,000	0	0	0	202,145
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
(149,202)	33,400	0	0	3,000	0	0	0	202,145
380,941	(32,843)	1,697	16,850	10,596	0	8,888	2,483	990,992
\$231,739	\$557	\$1,697	\$16,850	\$13,596	\$0	\$8,888	\$2,483	\$1,193,137

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	GIS	Remote Ballot Marking Grant	Election Security Grant	DRETAC Prosecutor	Mandatory Drug Fine
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	0	89,164	0	0
Charges for Services	73,150	0	0	70,343	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	45,233
Interest	0	0	270	0	0
Other Revenues	8,182	0	6,268	2,094	0
<i>Total Revenues</i>	<u>81,332</u>	<u>0</u>	<u>95,702</u>	<u>72,437</u>	<u>45,233</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	1,958	82,418	92,189	41,078
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	83,239	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>83,239</u>	<u>1,958</u>	<u>82,418</u>	<u>92,189</u>	<u>41,078</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,907)</u>	<u>(1,958)</u>	<u>13,284</u>	<u>(19,752)</u>	<u>4,155</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(1,907)</u>	<u>(1,958)</u>	<u>13,284</u>	<u>(19,752)</u>	<u>4,155</u>
<i>Fund Balances (Deficits) at Beginning of Year, As Restated</i>	<u>16,336</u>	<u>9,517</u>	<u>9,661</u>	<u>51,192</u>	<u>16,397</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$14,429</u></u>	<u><u>\$7,559</u></u>	<u><u>\$22,945</u></u>	<u><u>\$31,440</u></u>	<u><u>\$20,552</u></u>

Diversions Prosecuting Attorney	OCJS Prosecutor	LETF Prosecuting Attorney	ARRA VAWA Grant	Athens County Empowerment Program	JAG Grant	JAG IIL Grant 2011	Victims Assistance	PIIG-DRC Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
201,751	0	0	0	62,000	18,750	0	207,603	0
100,496	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
5,728	0	23,584	987	0	0	0	422	0
<u>307,975</u>	<u>0</u>	<u>23,584</u>	<u>987</u>	<u>62,000</u>	<u>18,750</u>	<u>0</u>	<u>208,025</u>	<u>0</u>
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
307,391	0	32,281	0	58,826	18,750	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	225,467	0
0	0	0	0	0	0	0	0	0
<u>307,391</u>	<u>0</u>	<u>32,281</u>	<u>0</u>	<u>58,826</u>	<u>18,750</u>	<u>0</u>	<u>225,467</u>	<u>0</u>
584	0	(8,697)	987	3,174	0	0	(17,442)	0
0	0	0	0	0	0	0	24,435	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	24,435	0
584	0	(8,697)	987	3,174	0	0	6,993	0
96,932	15	87,577	1,878	14,108	23	11	50,911	5
<u>\$97,516</u>	<u>\$15</u>	<u>\$78,880</u>	<u>\$2,865</u>	<u>\$17,282</u>	<u>\$23</u>	<u>\$11</u>	<u>\$57,904</u>	<u>\$5</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	JRIG-DRC Grant	T-CAP Athens County	DRETAC Treasurer	Treasurer's Prepayment Interest	Tax Lien Administration
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	97,940	167,947	0	0	0
Charges for Services	0	0	70,343	0	18,000
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	5,133	0
Other Revenues	0	0	15,690	0	0
<i>Total Revenues</i>	<u>97,940</u>	<u>167,947</u>	<u>86,033</u>	<u>5,133</u>	<u>18,000</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	87,789	0	10,693
Judicial	0	0	0	0	0
Public Safety	130,940	192,686	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>130,940</u>	<u>192,686</u>	<u>87,789</u>	<u>0</u>	<u>10,693</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(33,000)</u>	<u>(24,739)</u>	<u>(1,756)</u>	<u>5,133</u>	<u>7,307</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(33,000)</u>	<u>(24,739)</u>	<u>(1,756)</u>	<u>5,133</u>	<u>7,307</u>
<i>Fund Balances (Deficits) at Beginning of Year, As Restated</i>	<u>64,050</u>	<u>157,866</u>	<u>91,094</u>	<u>5,678</u>	<u>82,241</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$31,050</u></u>	<u><u>\$133,127</u></u>	<u><u>\$89,338</u></u>	<u><u>\$10,811</u></u>	<u><u>\$89,548</u></u>

BCI Fingerprint	Carrying Concealed Weapon	Sheriff's Grant Projects	D.U.I. Enforcement & Education	Project Lifesaver	Canine Donations	DUI Grant	Clean Kids Grant	DARE Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	194,748	0	0	0	0	0	19,340
26,810	46,419	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	25	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	4,315	4,081	0	3,000	0	0	0	2,000
26,810	50,734	198,829	25	3,000	0	0	0	21,340
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
22,051	40,482	145,299	0	809	0	0	0	17,160
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
22,051	40,482	145,299	0	809	0	0	0	17,160
4,759	10,252	53,530	25	2,191	0	0	0	4,180
0	0	0	0	0	0	0	0	7,500
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	7,500
4,759	10,252	53,530	25	2,191	0	0	0	11,680
23,602	22,709	49,184	2,671	3,129	913	215	17	85
\$28,361	\$32,961	\$102,714	\$2,696	\$5,320	\$913	\$215	\$17	\$11,765

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	Drug Prevention Grant	OCJS DVDA Sheriff	Arson Registry	Seniors & Law Enforcement	Interdiction Unit
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	59,437	0	0	12,714
Charges for Services	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	0	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>59,437</u>	<u>0</u>	<u>0</u>	<u>12,714</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	61,604	0	0	14,289
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>61,604</u>	<u>0</u>	<u>0</u>	<u>14,289</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(2,167)</u>	<u>0</u>	<u>0</u>	<u>(1,575)</u>
Other Financing Sources (Uses)					
Transfers In	0	16,046	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>16,046</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>0</u>	<u>13,879</u>	<u>0</u>	<u>0</u>	<u>(1,575)</u>
<i>Fund Balances (Deficits) at Beginning of Year, As Restated</i>	<u>164</u>	<u>12,097</u>	<u>100</u>	<u>344</u>	<u>9,686</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$164</u>	<u>\$25,976</u>	<u>\$100</u>	<u>\$344</u>	<u>\$8,111</u>

OPTT Grant	Common Pleas Computer Legal Research	Special Projects Common Pleas	Common Pleas Monitoring Service	Special Projects Mediation	Psychological Evaluation Grant	PSI Grant - Common Pleas Court	Veterans Court Special Project	Technology #294 Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	38,000	0	0
0	4,592	14,587	0	4,770	24,020	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	417	0	0	0	0	1,044	0
0	4,592	15,004	0	4,770	24,020	38,000	1,044	0
0	0	0	0	0	0	0	0	0
0	1,110	19,820	0	3,799	0	40,729	6,379	30,219
14,346	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
14,346	1,110	19,820	0	3,799	0	40,729	6,379	30,219
(14,346)	3,482	(4,816)	0	971	24,020	(2,729)	(5,335)	(30,219)
0	0	1,500	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	1,500	0	0	0	0	0	0
(14,346)	3,482	(3,316)	0	971	24,020	(2,729)	(5,335)	(30,219)
21,921	12,560	4,004	12,020	37,263	2,294	(755)	9,607	36,255
\$7,575	\$16,042	\$688	\$12,020	\$38,234	\$26,314	(\$3,484)	\$4,272	\$6,036

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	Technology #295 Grant	Technology #861 Grant	Technology #110 Grant	Indigent Guardianship	Marriage Licenses
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	0	27,104	0	0
Charges for Services	0	0	0	4,655	5,940
Licenses and Permits	0	0	0	0	4,845
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	0	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>27,104</u>	<u>4,655</u>	<u>10,785</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	27,104	0	0
Public Safety	0	0	0	10,411	0
Public Works	0	0	0	0	0
Health	0	0	0	0	10,785
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>27,104</u>	<u>10,411</u>	<u>10,785</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,756)</u>	<u>0</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	20,000	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	0	0	0	14,244	0
<i>Fund Balances (Deficits) at Beginning of Year, As Restated</i>	9,171	0	0	8,671	873
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$9,171</u>	<u>\$0</u>	<u>\$0</u>	<u>\$22,915</u>	<u>\$873</u>

Probate/ Juvenile Computerization	Probate/ Juvenile Computer Legal Research	Probate Court Projects	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention	Indigent Drivers Alcohol Treatment	Probate Court Mental Illness	Juvenile Court Projects	Youth Services
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	9,507	10,013	141,121
8,514	3,424	7,889	0	0	108	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	7,434
8,514	3,424	7,889	0	0	108	9,507	10,013	148,555
0	0	0	0	0	0	0	0	0
10,279	2,341	0	0	0	0	23,330	6,310	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	135,501
0	0	0	0	0	0	0	0	0
10,279	2,341	0	0	0	0	23,330	6,310	135,501
(1,765)	1,083	7,889	0	0	108	(13,823)	3,703	13,054
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	(20,000)	0
0	0	0	0	0	0	0	(20,000)	0
(1,765)	1,083	7,889	0	0	108	(13,823)	(16,297)	13,054
20,876	6,897	82,536	3,296	19,849	4,616	55,836	188,264	64,460
\$19,111	\$7,980	\$90,425	\$3,296	\$19,849	\$4,724	\$42,013	\$171,967	\$77,514

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	Juvenile VOCA	Common Pleas Computerization	Federal BCI Grant	Law Library Resources	Wendy's Wonderful Kids
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	190,527	0	0	0	0
Charges for Services	0	40,037	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	52,383	0
Interest	0	0	0	0	0
Other Revenues	12,290	0	0	10,355	1,542
<i>Total Revenues</i>	<u>202,817</u>	<u>40,037</u>	<u>0</u>	<u>62,738</u>	<u>1,542</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	40,370	0	60,049	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	177,664	0	1,758	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>177,664</u>	<u>40,370</u>	<u>1,758</u>	<u>60,049</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>25,153</u>	<u>(333)</u>	<u>(1,758)</u>	<u>2,689</u>	<u>1,542</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	6,000	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	25,153	(333)	(1,758)	8,689	1,542
<i>Fund Balances (Deficits) at Beginning of Year, As Restated</i>	<u>8,750</u>	<u>55,874</u>	<u>0</u>	<u>11,151</u>	<u>20,780</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$33,903</u>	<u>\$55,541</u>	<u>(\$1,758)</u>	<u>\$19,840</u>	<u>\$22,322</u>

CDBG	FEMA Grant	The Plains High School Bike Path Connector	Emergency Management Agency	Local Emergency Planning	EMPG	Child Support Enforcement	WIA Grant	CCMEP WIOA Youth
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
1,509,080	136,468	0	51,851	13,552	0	1,438,376	644,842	301,656
0	0	0	0	0	0	263,943	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	9,663	0	0	15,781	0	0
1,509,080	136,468	0	61,514	13,552	0	1,718,100	644,842	301,656
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	129,006	12,761	2,236	0	0	0
1,623,007	0	26,498	0	0	0	0	0	0
2,000	0	0	0	0	0	0	0	0
0	0	0	0	0	0	1,961,812	845,881	321,724
0	0	0	0	0	0	0	0	0
1,625,007	0	26,498	129,006	12,761	2,236	1,961,812	845,881	321,724
(115,927)	136,468	(26,498)	(67,492)	791	(2,236)	(243,712)	(201,039)	(20,068)
0	0	0	75,000	0	0	229,000	0	0
0	0	0	0	0	0	0	0	0
0	0	0	75,000	0	0	229,000	0	0
(115,927)	136,468	(26,498)	7,508	791	(2,236)	(14,712)	(201,039)	(20,068)
163,990	50,748	26,498	39,626	11,387	0	(107,220)	450,338	44,954
\$48,063	\$187,216	\$0	\$47,134	\$12,178	(\$2,236)	(\$121,932)	\$249,299	\$24,886

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	911 Emergency	911 Government Assistance	T.B. Hospital	Emergency Relief & Cleanup	Total Nonmajor Special Revenue Funds
Revenues					
Property Taxes	\$0	\$0	\$129,006	\$0	\$961,240
Sales Taxes	1,712,610	0	0	0	1,712,610
Intergovernmental	432,333	99,292	10,670	0	9,946,394
Charges for Services	0	0	0	0	1,712,845
Licenses and Permits	0	0	0	0	190,631
Fines and Forfeitures	0	0	0	0	120,580
Interest	0	0	0	0	13,442
Other Revenues	258,007	0	3,312	0	509,676
<i>Total Revenues</i>	<u>2,402,950</u>	<u>99,292</u>	<u>142,988</u>	<u>0</u>	<u>15,167,418</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	1,069,785
Judicial	0	0	0	0	271,839
Public Safety	1,839,846	0	0	0	3,051,174
Public Works	0	0	0	0	1,732,744
Health	0	0	90,617	2,040	3,935,976
Human Services	0	0	0	0	4,510,752
Economic Development and Assistance	0	0	0	0	151,152
<i>Total Expenditures</i>	<u>1,839,846</u>	<u>0</u>	<u>90,617</u>	<u>2,040</u>	<u>14,723,422</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>563,104</u>	<u>99,292</u>	<u>52,371</u>	<u>(2,040)</u>	<u>443,996</u>
Other Financing Sources (Uses)					
Transfers In	200,587	0	0	0	580,068
Transfers Out	0	(200,587)	0	0	(220,587)
<i>Total Other Financing Sources (Uses)</i>	<u>200,587</u>	<u>(200,587)</u>	<u>0</u>	<u>0</u>	<u>359,481</u>
<i>Net Change in Fund Balances</i>	763,691	(101,295)	52,371	(2,040)	803,477
<i>Fund Balances (Deficits) at Beginning of Year, As Restated</i>	<u>1,492,221</u>	<u>146,832</u>	<u>1,267,814</u>	<u>12,833</u>	<u>6,726,920</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$2,255,912</u></u>	<u><u>\$45,537</u></u>	<u><u>\$1,320,185</u></u>	<u><u>\$10,793</u></u>	<u><u>\$7,530,397</u></u>

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Athens County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2020

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations
Assets				
Cash and Cash Equivalents	\$6,429	\$1,047	\$6,336	\$0
<i>Total Assets</i>	<u>\$6,429</u>	<u>\$1,047</u>	<u>\$6,336</u>	<u>\$0</u>
Liabilities and Fund Balances				
Liabilities				
Matured Bonds Payable	\$0	\$0	\$0	\$0
Matured Interest Payable	2,372	0	3,575	0
<i>Total Liabilities</i>	<u>2,372</u>	<u>0</u>	<u>3,575</u>	<u>0</u>
Fund Balances				
Restricted	4,057	1,047	2,761	0
<i>Total Fund Balances (Deficits)</i>	<u>4,057</u>	<u>1,047</u>	<u>2,761</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,429</u>	<u>\$1,047</u>	<u>\$6,336</u>	<u>\$0</u>

EMA Truck Bond Retirement	JFS Building Bond	Engineer Equipment Bond Retirement	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	Total Nonmajor Debt Service Funds
\$140	\$0	\$0	\$722	\$21,716	\$36,390
<u>\$140</u>	<u>\$0</u>	<u>\$0</u>	<u>\$722</u>	<u>\$21,716</u>	<u>\$36,390</u>
\$0	\$0	\$0	\$0	\$17,000	\$17,000
0	0	0	506	4,108	10,561
0	0	0	506	21,108	27,561
140	0	0	216	608	8,829
140	0	0	216	608	8,829
<u>\$140</u>	<u>\$0</u>	<u>\$0</u>	<u>\$722</u>	<u>\$21,716</u>	<u>\$36,390</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2020

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations
Revenues				
Interest	\$0	\$0	\$43	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>43</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	0	0	0	667
<i>Debt Service:</i>				
Principal Retirement	0	0	0	54,000
Interest and Fiscal Charges	0	0	0	14,069
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>68,736</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>43</u>	<u>(68,736)</u>
Other Financing Sources				
Transfers In	0	0	0	67,919
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>67,919</u>
<i>Net Change in Fund Balances</i>	0	0	43	(817)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>4,057</u>	<u>1,047</u>	<u>2,718</u>	<u>817</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$4,057</u></u>	<u><u>\$1,047</u></u>	<u><u>\$2,761</u></u>	<u><u>\$0</u></u>

EMA Truck Bond Retirement	JFS Building Bond	Engineer Equipment Bond Retirement	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	Total Nonmajor Debt Service Funds
\$0	\$0	\$0	\$4	\$10	\$57
0	0	0	4	10	57
0	0	0	0	0	667
0	154,800	215,537	0	0	424,337
0	14,840	50,383	0	0	79,292
0	169,640	265,920	0	0	504,296
0	(169,640)	(265,920)	4	10	(504,239)
0	169,640	265,920	0	0	503,479
0	169,640	265,920	0	0	503,479
0	0	0	4	10	(760)
140	0	0	212	598	9,589
<u>\$140</u>	<u>\$0</u>	<u>\$0</u>	<u>\$216</u>	<u>\$608</u>	<u>\$8,829</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2020

	County Home Improvement	Dog Shelter Construction	Athens City- County Health Renovation	Capital Projects	Beacon Capital Improvement
Assets					
Cash and Cash Equivalents	\$809	\$492	\$0	\$1,187	\$968,837
Prepaid Items	0	0	0	34,674	0
<i>Total Assets</i>	<u>\$809</u>	<u>\$492</u>	<u>\$0</u>	<u>\$35,861</u>	<u>\$968,837</u>
Liabilities and Fund Balances					
Liabilities					
Interfund Payable	\$0	\$0	\$470,000	\$0	\$0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>470,000</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	34,674	0
Restricted	0	0	0	0	0
Committed	809	492	0	1,187	0
Assigned	0	0	0	0	968,837
Unassigned (Deficit)	0	0	(470,000)	0	0
<i>Total Fund Balances (Deficits)</i>	<u>809</u>	<u>492</u>	<u>(470,000)</u>	<u>35,861</u>	<u>968,837</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$809</u>	<u>\$492</u>	<u>\$0</u>	<u>\$35,861</u>	<u>\$968,837</u>

County Capital Improvements	CR24A Bikeway ODNR	Chauncey Bikeway Spur	ABRT Frost Road ODNR	County Capital Improvement Projects	Chauncey Bike Route	Total Nonmajor Capital Projects Funds
\$370,000	\$0	\$313	\$0	\$4,198	\$0	\$1,345,836
0	0	0	0	0	0	34,674
<u>\$370,000</u>	<u>\$0</u>	<u>\$313</u>	<u>\$0</u>	<u>\$4,198</u>	<u>\$0</u>	<u>\$1,380,510</u>
\$656,136	\$60,437	\$0	\$0	\$0	\$0	\$1,186,573
656,136	60,437	0	0	0	0	1,186,573
0	0	0	0	0	0	34,674
0	0	313	0	0	0	313
0	0	0	0	4,198	0	6,686
0	0	0	0	0	0	968,837
(286,136)	(60,437)	0	0	0	0	(816,573)
(286,136)	(60,437)	313	0	4,198	0	193,937
<u>\$370,000</u>	<u>\$0</u>	<u>\$313</u>	<u>\$0</u>	<u>\$4,198</u>	<u>\$0</u>	<u>\$1,380,510</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2020

	County Home Improvement	Dog Shelter Construction	Athens City- County Health Renovations	Capital Projects	Beacon Capital Improvement
Revenues					
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Other	0	0	0	138,110	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>138,110</u>	<u>0</u>
Expenditures					
Capital Outlay	0	0	470,000	140,914	294,179
<i>Debt Service:</i>					
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>470,000</u>	<u>140,914</u>	<u>294,179</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>(470,000)</u>	<u>(2,804)</u>	<u>(294,179)</u>
Other Financing Sources					
Transfers In	0	0	0	0	500,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
<i>Net Change in Fund Balances</i>	0	0	(470,000)	(2,804)	205,821
<i>Fund Balances (Deficits) at Beginning of Year</i>	809	492	0	38,665	763,016
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$809</u></u>	<u><u>\$492</u></u>	<u><u>(\$470,000)</u></u>	<u><u>\$35,861</u></u>	<u><u>\$968,837</u></u>

Capital Improvements	CR24A Bikeway ODNR	Chauncey Bikeway SPUR	ABRT Frost Rd ODNR	County Capital Improvement Projects	Chauncey Bike Route	Total Nonmajor Capital Projects Funds
\$0	\$21,314	\$0	\$0	\$0	\$0	\$21,314
55,000	0	0	0	0	0	55,000
0	0	0	0	0	0	138,110
55,000	21,314	0	0	0	0	214,424
0	78,733	0	33,392	0	0	1,017,218
21,058	0	0	0	0	0	21,058
21,058	78,733	0	33,392	0	0	1,038,276
33,942	(57,419)	0	(33,392)	0	0	(823,852)
174,833	0	0	0	0	0	674,833
174,833	0	0	0	0	0	674,833
208,775	(57,419)	0	(33,392)	0	0	(149,019)
(494,911)	(3,018)	313	33,392	4,198	0	342,956
(\$286,136)	(\$60,437)	\$313	\$0	\$4,198	\$0	\$193,937

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$2,400,821	\$2,400,821	\$2,541,813	\$140,992
Sales Tax	6,300,000	6,300,000	6,841,952	541,952
Intergovernmental	2,126,344	2,126,344	1,906,379	(219,965)
Charges for Services	1,994,859	2,010,165	2,366,822	356,657
Licenses and Permit	3,540	3,540	3,061	(479)
Fines and Forfeitures	81,400	81,400	72,636	(8,764)
Interest	650,170	650,170	574,027	(76,143)
Other	1,002,500	1,006,615	2,527,906	1,521,291
<i>Total Revenues</i>	<u>14,559,634</u>	<u>14,579,055</u>	<u>16,834,596</u>	<u>2,255,541</u>
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Board of County Commissioners				
Salaries and Wages	429,920	429,920	417,890	12,030
Fringe Benefits	142,906	163,160	160,280	2,880
Contractual Services	85,600	89,500	45,300	44,200
Supplies and Material	13,000	13,000	2,919	10,081
Other	305,200	278,617	218,221	60,396
Total Board of County Commissioners	<u>976,626</u>	<u>974,197</u>	<u>844,610</u>	<u>129,587</u>
County Auditor				
Salaries and Wages	331,129	368,354	366,552	1,802
Fringe Benefits	130,762	145,154	145,154	0
Supplies and Material	7,300	10,050	8,913	1,137
Other	16,800	18,188	16,016	2,172
Total County Auditor	<u>485,991</u>	<u>541,746</u>	<u>536,635</u>	<u>5,111</u>
Treasurer				
Salaries and Wages	179,118	186,135	183,638	2,497
Fringe Benefits	66,227	87,181	85,938	1,243
Contractual Services	14,500	14,950	14,893	57
Supplies and Material	3,000	3,000	2,696	304
Capital Outlay and Equipment	2,500	1,547	1,547	0
Other	24,500	22,003	21,384	619
Total Treasurer	<u>289,845</u>	<u>314,816</u>	<u>310,096</u>	<u>4,720</u>
Prosecuting Attorney				
Salaries and Wages	963,703	967,595	910,588	57,007
Fringe Benefits	358,653	488,615	486,081	2,534
Supplies and Material	14,500	11,500	11,476	24
Other	101,048	104,048	98,805	5,243
Total Prosecuting Attorney	<u>1,437,904</u>	<u>1,571,758</u>	<u>1,506,950</u>	<u>64,808</u>
Board of Revisions				
Supplies and Material	500	500	0	500
Total Board of Revisions	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>

(Continued)

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures (continued)				
General Government - Legislative and Executive (continued)				
Bureau of Inspection				
Examination	75,500	79,648	79,648	0
Total Bureau of Inspection	75,500	79,648	79,648	0
Settlement Fees				
Other Expenses	63,000	69,684	69,664	20
Total Settlement Fees	63,000	69,684	69,664	20
County Planning Commission				
Other Expenses	5,400	5,400	0	5,400
Total County Planning Commission	5,400	5,400	0	5,400
Data Processing				
Salaries and Wages	59,450	59,450	58,216	1,234
Fringe Benefits	19,375	25,700	24,771	929
Contractual Services	59,000	59,000	58,946	54
Supplies and Material	8,500	12,500	12,482	18
Capital Outlay and Equipment	10,000	10,000	9,873	127
Total Data Processing	156,325	166,650	164,288	2,362
Board of Elections				
Salaries and Wages	351,827	440,127	437,648	2,479
Fringe Benefits	169,031	198,187	198,168	19
Contractual Services	120,300	101,440	90,397	11,043
Supplies and Material	15,000	14,542	14,541	1
Capital Outlay and Equipment	10,000	1,665	1,665	0
Other	149,247	140,485	143,982	(3,497)
Total Board of Elections	815,405	896,446	886,401	10,045
Recorder				
General Office				
Salaries and Wages	156,063	156,063	155,835	228
Fringe Benefits	80,774	89,166	89,163	3
Contractual Services	85,000	85,000	68,266	16,734
Supplies and Material	1,600	2,100	1,704	396
Other	4,814	3,358	2,470	888
Total General Office	328,251	335,687	317,438	18,249
Microfilm				
Salaries and Wages	35,000	35,000	28,980	6,020
Fringe Benefits	24,255	26,645	26,645	0
Contractual Services	3,500	3,500	0	3,500
Supplies and Material	1,000	1,000	0	1,000
Total Microfilm	63,755	66,145	55,625	10,520
Total Recorder	392,006	401,832	373,063	28,769

(Continued)

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued)				
General Government - Legislative and Executive (continued)				
Records Center				
Contractual Services	19,000	19,000	10,474	8,526
Supplies and Material	2,700	2,700	612	2,088
Capital Outlay and Equipment	1,000	1,000	0	1,000
Other	1,100	1,100	0	1,100
Total Records Center	23,800	23,800	11,086	12,714
County Commissioners - Other				
Contractual Services	175,000	195,000	178,348	16,652
Total County Commissioners - Other	175,000	195,000	178,348	16,652
Building and Grounds				
Salaries and Wages	240,000	240,000	213,335	26,665
Fringe Benefits	130,382	144,259	144,250	9
Contractual Services	508,000	508,000	488,006	19,994
Supplies and Material	74,000	74,000	57,635	16,365
Capital Outlay and Equipment	20,000	20,000	0	20,000
Other	33,500	42,137	31,175	10,962
Total Building and Grounds	1,005,882	1,028,396	934,401	93,995
Fringe-Insurances				
Fringe Benefits	749,223	374,899	278,901	95,998
Other	7,000	7,000	3,504	3,496
Total Fringe-Insurances	756,223	381,899	282,405	99,494
Unanticipated Emergencies				
Other	310,382	50,536	48,913	1,623
Total Unanticipated Emergencies	310,382	50,536	48,913	1,623
Total General Government - Legislative and Executive	6,969,789	6,702,308	6,226,508	475,800
General Government - Judicial				
Court of Appeals				
Contractual Services	425	425	0	425
Supplies and Material	1,160	1,160	959	201
Capital Outlay and Equipment	9,180	9,444	3,822	5,622
Total Court of Appeals	10,765	11,029	4,781	6,248
Common Pleas Court				
Salaries and Wages	426,890	415,154	415,154	0
Fringe Benefits	180,869	232,265	229,013	3,252
Contractual Services	110,200	155,076	152,790	2,286
Supplies and Material	4,000	4,000	3,897	103
Capital Outlay and Equipment	6,000	1,015	1,015	0
Other	8,500	6,109	6,109	0
Total Common Pleas Court	736,459	813,619	807,978	5,641

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued)				
General Government - Judicial (continued)				
Juvenile Court				
Salaries and Wages	444,983	452,595	438,570	14,025
Fringe Benefits	223,506	251,728	250,385	1,343
Contractual Services	1,900	1,300	841	459
Supplies and Material	6,000	6,000	5,996	4
Other	71,000	57,400	57,019	381
Total Juvenile Court	747,389	769,023	752,811	16,212
Probate Court				
Salaries and Wages	127,246	132,046	130,503	1,543
Fringe Benefits	49,262	59,751	58,857	894
Contractual Services	1,600	1,600	270	1,330
Supplies and Material	2,000	2,000	1,989	11
Other	30,200	21,200	20,976	224
Total Probate Court	210,308	216,597	212,595	4,002
Clerk of Courts				
Salaries and Wages	334,471	334,471	322,845	11,626
Fringe Benefits	166,630	182,919	156,641	26,278
Supplies and Material	17,500	17,500	17,498	2
Other	13,800	26,804	23,884	2,920
Total Clerk of Courts	532,401	561,694	520,868	40,826
Municipal Court				
Salaries and Wages	95,300	95,300	69,452	25,848
Fringe Benefits	9,998	11,711	11,564	147
Contractual Services	117,200	125,200	97,922	27,278
Total Municipal Court	222,498	232,211	178,938	53,273
County Commissioners - Other				
Contractual Services	505,000	521,850	406,946	114,904
Total County Commissioners - Other	505,000	521,850	406,946	114,904
Total General Government - Judicial	2,964,820	3,126,023	2,884,917	241,106
Public Safety				
Coroner				
Salaries and Wages	77,035	77,798	77,543	255
Fringe Benefits	10,813	13,260	13,231	29
Contractual Services	90,000	92,335	69,986	22,349
Supplies and Material	500	500	395	105
Other	1,000	1,000	646	354
Total Coroner	179,348	184,893	161,801	23,092

(Continued)

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures (continued)				
Public Safety (continued)				
Sheriff				
Salaries and Wages	2,192,526	2,192,865	643,392	1,549,473
Fringe Benefits	823,068	937,985	931,029	6,956
Contractual Services	124,650	128,765	123,478	5,287
Supplies and Material	175,450	147,512	137,557	9,955
Capital Outlay and Equipment	23,000	28,000	27,282	718
Other	73,623	88,099	75,929	12,170
Total Sheriff	<u>3,412,317</u>	<u>3,523,226</u>	<u>1,938,667</u>	<u>1,584,559</u>
County Commissioners - Other				
Contractual Services	1,650,000	1,611,919	1,028,767	583,152
Capital Outlay and Equipment	310,000	323,506	235,518	87,988
Total County Commissioners - Other	<u>1,960,000</u>	<u>1,935,425</u>	<u>1,264,285</u>	<u>671,140</u>
Total Public Safety	<u>5,551,665</u>	<u>5,643,544</u>	<u>3,364,753</u>	<u>2,278,791</u>
Public Works				
County Planner				
Other	137,000	173,526	173,526	0
Total County Planner	<u>137,000</u>	<u>173,526</u>	<u>173,526</u>	<u>0</u>
Total Public Works	<u>137,000</u>	<u>173,526</u>	<u>173,526</u>	<u>0</u>
Health				
County Commissioners - Other				
Other	118,616	118,616	31,659	86,957
Total County Commissioners - Other	<u>118,616</u>	<u>118,616</u>	<u>31,659</u>	<u>86,957</u>
Vital Statistics				
Other	1,000	1,000	887	113
Total Vital Statistics	<u>1,000</u>	<u>1,000</u>	<u>887</u>	<u>113</u>
Agriculture				
Other	255,788	255,788	255,788	0
Total Agriculture	<u>255,788</u>	<u>255,788</u>	<u>255,788</u>	<u>0</u>
Total Health	<u>375,404</u>	<u>375,404</u>	<u>288,334</u>	<u>87,070</u>

(Continued)

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued)				
Human Services				
Soldier Relief				
Salaries and Wages	178,772	198,047	195,302	2,745
Fringe Benefits	88,503	97,145	93,451	3,694
Supplies and Material	4,500	4,500	4,486	14
Capital Outlay and Equipment	2,000	22,000	21,780	220
Other	392,459	353,184	217,540	135,644
Total Soldier Relief	666,234	674,876	532,559	142,317
Memorial Day Expense				
Supplies and Material	33,000	33,000	18,129	14,871
Total Memorial Day Expense	33,000	33,000	18,129	14,871
Total Human Services	699,234	707,876	550,688	157,188
Debt Service:				
Principal Retirement	206,218	206,218	206,218	0
Interest and Fiscal Charges	135,455	135,455	135,455	0
Total Debt Service	341,673	341,673	341,673	0
<i>Total Expenditures</i>	17,039,585	17,070,354	13,830,399	3,239,955
Excess of Revenues Over (Under) Expenditures	(2,479,951)	(2,491,299)	3,004,197	(984,414)
Other Financing Sources (Uses)				
Advances - In	10,000	10,000	94,130	84,130
Advances Out	(10,000)	(20,000)	(2,490,000)	(2,470,000)
Transfers - Out	(744,395)	(744,395)	(559,510)	184,885
<i>Total Other Financing Sources (Uses)</i>	(744,395)	(754,395)	(2,955,380)	(2,200,985)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,224,346)	(3,245,694)	48,817	(3,185,399)
Fund Balances at Beginning of Year	3,314,032	3,314,032	3,314,032	0
Prior Year Encumbrances Appropriated	12,264	12,264	12,264	0
Fund Balances at End of Year	\$101,950	\$80,602	\$3,375,113	(\$3,185,399)

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Job and Family Services Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$10,166,393	\$10,166,393	\$9,191,261	(\$975,132)
Other	260,905	260,905	270,833	9,928
<i>Total Revenue</i>	<u>10,427,298</u>	<u>10,427,298</u>	<u>9,462,094</u>	<u>(965,204)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Administration				
Salaries and Wages	3,723,883	3,723,883	3,444,250	279,633
Fringe Benefits	2,633,757	2,652,905	2,459,497	193,408
Contractual Services	500,000	595,000	572,783	22,217
Supplies and Material	130,000	130,000	73,159	56,841
Capital Outlay and Equipment	123,111	123,111	69,580	53,531
Other	1,055,000	1,322,000	1,066,540	255,460
Total Administration	<u>8,165,751</u>	<u>8,546,899</u>	<u>7,685,809</u>	<u>861,090</u>
Social Services				
Contractual Services	2,130,000	2,017,852	1,861,655	156,197
Other	5,000	20,000	16,177	3,823
Total Social Services	<u>2,135,000</u>	<u>2,037,852</u>	<u>1,877,832</u>	<u>160,020</u>
<i>Total Expenditures</i>	<u>10,300,751</u>	<u>10,584,751</u>	<u>9,563,641</u>	<u>1,021,110</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>126,547</u>	<u>(157,453)</u>	<u>(101,547)</u>	<u>55,906</u>
Other Financing Sources (Uses)				
Advances In	0	0	80,000	80,000
Advances Out	0	0	(80,000)	(80,000)
Transfers In	44,448	44,448	44,448	0
Transfers Out	(169,640)	(169,640)	(169,640)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(125,192)</u>	<u>(125,192)</u>	<u>(125,192)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,355	(282,645)	(226,739)	55,906
Fund Balances (Deficit) at Beginning of Year	1,253,365	1,253,365	1,253,365	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u>\$1,254,720</u>	<u>\$970,720</u>	<u>\$1,026,626</u>	<u>\$55,906</u>

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Road (MVG) Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,873,384	\$5,873,384	\$6,661,320	\$787,936
Fines and Forfeitures	39,477	39,477	30,215	(9,262)
Interest	27,600	27,600	32,516	4,916
Other	0	0	77,522	77,522
<i>Total Revenues</i>	5,940,461	5,940,461	6,801,573	861,112
Expenditures				
<i>Current:</i>				
Public Works				
County Engineer				
Salaries and Wages	329,417	329,417	311,643	17,774
Fringe Benefits	185,166	194,472	177,212	17,260
Contractual Services	65,000	95,000	89,559	5,441
Supplies and Material	190,000	194,000	133,996	60,004
Capital Outlay and Equipment	12,500	42,500	33,918	8,582
Other	152,763	159,988	138,536	21,452
Total County Engineer	934,846	1,015,377	884,864	130,513
Road				
Salaries and Wages	1,250,000	1,250,000	1,126,329	123,671
Fringe Benefits	652,000	650,400	640,714	9,686
Contractual Services	823,513	1,315,460	1,314,743	717
Supplies and Material	969,518	848,847	777,401	71,446
Capital Outlay and Equipment	215,000	906,475	901,142	5,333
Other	215,000	313,000	298,818	14,182
Total Road	4,125,031	5,284,182	5,059,147	225,035
Bridge				
Contractual Services	300,000	260,000	188,206	71,794
Supplies and Material	175,000	175,000	119,799	55,201
Other	15,000	15,000	8,529	6,471
Total Bridge	490,000	450,000	316,534	133,466
Total Public Works	5,549,877	6,749,559	6,260,545	489,014
Debt Service:				
Principal Retirements	36,487	36,487	36,487	0
<i>Total Expenditures</i>	5,586,364	6,786,046	6,297,032	489,014
<i>Excess of Revenues Over (Under) Expenditures</i>	354,097	(845,585)	504,541	1,350,126
Other Financing Sources (Uses)				
Advances In	0	0	69,675	69,675
Transfers Out	(353,091)	(353,091)	(353,091)	0
<i>Total Other Financing Sources (Uses)</i>	(353,091)	(353,091)	(283,416)	69,675
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	1,006	(1,198,676)	221,125	1,419,801
Fund Balances at Beginning of Year	1,782,226	1,782,226	1,782,226	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	\$1,783,232	\$583,550	\$2,003,351	\$1,419,801

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Children Services Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$3,714,554	\$3,714,554	\$4,151,926	\$437,372
Intergovernmental	5,077,003	5,077,003	5,272,713	195,710
Charges for Services	89,000	89,000	55,184	(33,816)
Other	108,000	108,000	245,766	137,766
<i>Total Revenues</i>	8,988,557	8,988,557	9,725,589	737,032
Expenditures				
<i>Current:</i>				
Human Services				
Salaries and Wages	3,390,469	3,391,969	3,111,793	280,176
Fringe Benefits	1,819,590	1,822,756	1,474,948	347,808
Contractual Services	3,252,000	3,232,000	2,610,785	621,215
Supplies and Material	41,000	40,980	28,672	12,308
Capital Outlay and Equipment	202,939	252,939	142,166	110,773
Other	1,345,467	1,321,218	950,845	370,373
<i>Total Expenditures</i>	10,051,465	10,061,862	8,319,209	1,742,653
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,062,908)	(1,073,305)	1,406,380	2,479,685
Fund Balances at Beginning of Year	3,642,650	3,642,650	3,642,650	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u>\$2,579,742</u>	<u>\$2,569,345</u>	<u>\$5,049,030</u>	<u>\$2,479,685</u>

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
ACBDD (Beacon School) Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues				
Property Taxes	\$6,594,020	\$6,594,020	\$7,330,350	\$736,330
Intergovernmental	2,480,107	2,480,107	2,767,067	286,960
Charges for Services	0	0	1,339	1,339
Other	551,000	593,463	1,266,516	673,053
<i>Total Revenues</i>	<u>9,625,127</u>	<u>9,667,590</u>	<u>11,365,272</u>	<u>1,697,682</u>
Expenditures				
<i>Current:</i>				
Human Services				
Salaries and Wages	3,824,427	3,994,427	3,888,449	105,978
Fringe Benefits	1,950,534	2,205,684	2,064,645	141,039
Contractual Services	1,101,100	1,333,100	1,070,004	263,096
Supplies and Material	165,000	165,000	102,086	62,914
Capital Outlay and Equipment	51,710	61,710	52,079	9,631
Other	2,927,112	2,967,112	2,002,887	964,225
<i>Total Expenditures</i>	<u>10,019,883</u>	<u>10,727,033</u>	<u>9,180,150</u>	<u>1,546,883</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(394,756)</u>	<u>(1,059,443)</u>	<u>2,185,122</u>	<u>3,244,565</u>
Other Financing Sources (Uses)				
Transfers Out	0	(1,227,380)	(1,000,000)	227,380
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(1,227,380)</u>	<u>(1,000,000)</u>	<u>227,380</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(394,756)</u>	<u>(2,286,823)</u>	<u>1,185,122</u>	<u>3,471,945</u>
Fund Balances at Beginning of Year	3,933,926	3,933,926	3,933,926	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u>\$3,539,170</u>	<u>\$1,647,103</u>	<u>\$5,119,048</u>	<u>\$3,471,945</u>

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Ambulance Service Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$2,447,936	\$2,447,936	\$2,698,034	\$250,098
Intergovernmental	155,900	155,900	156,181	281
Charges for Services	1,620,000	1,620,000	1,608,397	(11,603)
Other	<u>0</u>	<u>0</u>	<u>321,369</u>	<u>321,369</u>
<i>Total Revenues</i>	4,223,836	4,223,836	4,783,981	560,145
Expenditures				
<i>Current:</i>				
Health				
Salaries and Wages	2,758,536	2,579,815	2,549,831	29,984
Fringe Benefits	1,069,659	1,148,380	1,143,328	5,052
Contractual Services	358,380	344,000	319,935	24,065
Supplies and Material	211,000	201,000	179,966	21,034
Capital Outlay and Equipment	139,061	2,213,275	2,072,910	140,365
Other	<u>275,300</u>	<u>347,408</u>	<u>336,112</u>	<u>11,296</u>
<i>Total Expenditures</i>	<u>4,811,936</u>	<u>6,833,878</u>	<u>6,602,082</u>	<u>231,796</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(588,100)	(2,610,042)	(1,818,101)	791,941
Other Financing Uses				
Advances In	<u>0</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>0</u>
<i>Total Other Financing Uses</i>	<u>0</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(588,100)	(610,042)	181,899	791,941
Fund Balances at Beginning of Year	1,407,587	1,407,587	1,407,587	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$819,487</u></u>	<u><u>\$797,545</u></u>	<u><u>\$1,589,486</u></u>	<u><u>\$791,941</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Dog and Kennel Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$10,000	\$10,000	\$0	(\$10,000)
Charges for Services	21,500	21,500	13,849	(7,651)
Licenses and Permits	185,000	185,000	185,786	786
Fines and Forfeitures	20,000	20,000	22,999	2,999
Other	19,150	20,957	77,410	56,453
<i>Total Revenues</i>	255,650	257,457	300,044	42,587
Expenditures				
<i>Current:</i>				
Health				
Salary and Wages	110,000	110,000	99,932	10,068
Fringe Benefits	54,182	54,182	48,310	5,872
Supplies and Materials	14,000	14,000	6,709	7,291
Capital Outlay and Equipment	427	427	427	0
Other	32,823	32,823	29,831	2,992
Total Health	211,432	211,432	185,209	26,223
<i>Total Expenditures</i>	211,432	211,432	185,209	26,223
<i>Excess of Revenues Over (Under) Expenditures</i>	44,218	46,025	114,835	68,810
Other Financing Sources (Uses):				
Transfers Out	(66,838)	(66,838)	0	66,838
<i>Total Other Financing Sources (Uses)</i>	(66,838)	(66,838)	0	66,838
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(22,620)	(20,813)	114,835	135,648
Fund Balances (Deficit) at Beginning of Year	69,020	69,020	69,020	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$46,400</u>	<u>\$48,207</u>	<u>\$183,855</u>	<u>\$135,648</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
County Donations Fund
For the Year Ended December 31, 2020

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Senior Citizens Levy Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$745,230	\$745,230	\$832,234	\$87,004
Intergovernmental	78,950	78,950	78,797	(153)
<i>Total Revenues</i>	824,180	824,180	911,031	86,851
Expenditures				
<i>Current:</i>				
Human Services				
Senior Citizens				
Contractual Services	625,000	625,000	571,354	53,646
Capital Outlay and Equipment	1,521	1,521	1,521	0
Other	19,500	22,342	21,481	861
<i>Total Senior Citizens</i>	646,021	648,863	594,356	54,507
Meals on Wheels				
Contractual Services	223,500	240,458	240,458	0
Other	6,300	6,300	6,131	169
<i>Total Meals on Wheels</i>	229,800	246,758	246,589	169
<i>Total Expenditures</i>	875,821	895,621	840,945	54,676
<i>Excess of Revenues Over (Under) Expenditures</i>	(51,641)	(71,441)	70,086	141,527
Fund Balances (Deficit) at Beginning of Year	91,143	91,143	91,143	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$39,502</u>	<u>\$19,702</u>	<u>\$161,229</u>	<u>\$141,527</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Bikeway Maintenance Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$0	\$1,300	\$1,300
<i>Total Revenues</i>	0	0	1,300	1,300
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	1,300	1,300
Fund Balances (Deficit) at Beginning of Year	5,274	5,274	5,274	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,274</u>	<u>\$5,274</u>	<u>\$6,574</u>	<u>\$1,300</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Insurance Reimbursements Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$4,692	\$12,115	\$7,423
<i>Total Revenues</i>	0	4,692	12,115	7,423
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	0	22,194	22,194	0
<i>Total Expenditures</i>	0	22,194	22,194	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(17,502)	(10,079)	7,423
Fund Balances (Deficit) at Beginning of Year	17,502	17,502	17,502	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$17,502</u>	<u>\$0</u>	<u>\$7,423</u>	<u>\$7,423</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
CD Revolving Loan Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$2,239	\$2,239
<i>Total Revenues</i>	0	0	2,239	2,239
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Contract Services	50,000	163,588	163,027	561
<i>Total Expenditures</i>	50,000	163,588	163,027	561
<i>Excess of Revenues Over (Under) Expenditures</i>	(50,000)	(163,588)	(160,788)	2,800
Fund Balances (Deficit) at Beginning of Year	163,588	163,588	163,588	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$113,588</u>	<u>\$0</u>	<u>\$2,800</u>	<u>\$2,800</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
HSTS Grant Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$154,357	\$154,357	\$101,189	(\$53,168)
<i>Total Revenues</i>	154,357	154,357	101,189	(53,168)
Expenditures				
<i>Current:</i>				
Health				
Contract Services	154,357	154,357	134,058	20,299
Total Health	154,357	154,357	134,058	20,299
<i>Total Expenditures</i>	154,357	154,357	134,058	20,299
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(32,869)	(32,869)
Fund Balances (Deficit) at Beginning of Year	51,999	51,999	51,999	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$51,999</u>	<u>\$51,999</u>	<u>\$19,130</u>	<u>(\$32,869)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Litter Control Fund
For the Year Ended December 31, 2020

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Health Ohio Grant Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	16,850	16,850	16,850	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$16,850</u></u>	<u><u>\$16,850</u></u>	<u><u>\$16,850</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
State License Spay and Neuter Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$4,000	\$4,000	\$3,000	(\$1,000)
<i>Total Revenues</i>	4,000	4,000	3,000	(1,000)
Expenditures				
<i>Current:</i>				
Health				
Other	5,000	5,000	0	5,000
<i>Total Expenditures</i>	5,000	5,000	0	5,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,000)	(1,000)	3,000	4,000
Fund Balances (Deficit) at Beginning of Year	10,596	10,596	10,596	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$9,596</u>	<u>\$9,596</u>	<u>\$13,596</u>	<u>\$4,000</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Coronavirus Relief Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$3,577,784	\$3,577,622	(\$162)
Interest	0	5,927	6,089	162
<i>Total Revenues</i>	0	3,583,711	3,583,711	0
Expenditures				
<i>Current:</i>				
Health				
Contractual Services	0	2,765,071	2,765,071	0
Supplies and Materials	0	189,020	189,020	0
Capital Outlay and Equipment	0	315,188	315,188	0
Other	0	314,432	314,432	0
<i>Total Expenditures</i>	0	3,583,711	3,583,711	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Real Estate Assessment Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$831,650	\$831,650	\$910,956	\$79,306
Other	0	0	22,655	22,655
<i>Total Revenues</i>	831,650	831,650	933,611	101,961
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	290,000	290,000	237,363	52,637
Fringe Benefits	141,111	141,111	108,957	32,154
Contractual Services	500,000	500,000	352,441	147,559
Supplies and Materials	5,000	5,000	1,140	3,860
Capital Outlay and Equipment	11,446	11,446	1,446	10,000
Other	18,500	18,500	4,131	14,369
<i>Total Expenditures</i>	966,057	966,057	705,478	260,579
<i>Excess of Revenues Over (Under) Expenditures</i>	(134,407)	(134,407)	228,133	362,540
Fund Balances (Deficit) at Beginning of Year	979,701	979,701	979,701	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$845,294</u>	<u>\$845,294</u>	<u>\$1,207,834</u>	<u>\$362,540</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
GIS Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$76,521	\$76,521	\$73,150	(\$3,371)
Other	700	700	8,182	7,482
<i>Total Revenues</i>	<u>77,221</u>	<u>77,221</u>	<u>81,332</u>	<u>4,111</u>
Expenditures				
<i>Current:</i>				
Public Works				
Salary and Wages	60,000	61,780	58,807	2,973
Fringe Benefits	17,314	17,676	16,192	1,484
Contractual Services	12,900	12,900	10,739	2,161
Supplies and Materials	500	115	0	115
Capital Outlay and Equipment	177	177	177	0
Other	1,872	115	0	115
<i>Total Expenditures</i>	<u>92,763</u>	<u>92,763</u>	<u>85,915</u>	<u>6,848</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,542)	(15,542)	(4,583)	10,959
Fund Balances (Deficit) at Beginning of Year	15,529	15,529	15,529	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>(\$13)</u></u>	<u><u>(\$13)</u></u>	<u><u>\$10,946</u></u>	<u><u>\$10,959</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Remote Ballot Marking Grant Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Capital Outlay and Equipment	<u>0</u>	<u>3,946</u>	<u>1,958</u>	<u>1,988</u>
<i>Total Expenditures</i>	<u>0</u>	<u>3,946</u>	<u>1,958</u>	<u>1,988</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(3,946)	(1,958)	1,988
Fund Balances (Deficit) at Beginning of Year	9,517	9,517	9,517	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$9,517</u></u>	<u><u>\$5,571</u></u>	<u><u>\$7,559</u></u>	<u><u>\$1,988</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Election Security Grant Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$89,164	\$89,164	\$0
Interest	0	34	270	236
Other	0	0	6,268	6,268
<i>Total Revenues</i>	0	89,198	95,702	6,504
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	0	95,818	79,663	16,155
<i>Total Expenditures</i>	0	95,818	79,663	16,155
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(6,620)	16,039	22,659
Fund Balances (Deficit) at Beginning of Year	6,620	6,620	6,620	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,620</u>	<u>\$0</u>	<u>\$22,659</u>	<u>\$22,659</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
DRETAC Prosecutor Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$72,500	\$72,500	\$70,343	(\$2,157)
Other	0	1,114	2,094	980
<i>Total Revenues</i>	72,500	73,614	72,437	(1,177)
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	88,000	88,000	78,086	9,914
Fringe Benefits	14,286	14,286	13,717	569
Supplies and Materials	1,000	1,000	0	1,000
Capital Outlay and Equipment	2,000	5,000	5,000	0
Other	7,500	4,500	499	4,001
<i>Total Expenditures</i>	112,786	112,786	97,302	15,484
<i>Excess of Revenues Over (Under) Expenditures</i>	(40,286)	(39,172)	(24,865)	14,307
Fund Balances (Deficit) at Beginning of Year	59,268	59,268	59,268	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$18,982</u>	<u>\$20,096</u>	<u>\$34,403</u>	<u>\$14,307</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Mandatory Drug Fines Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$0	\$0	\$727	\$727
<i>Total Revenues</i>	0	0	727	727
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	727	727
Fund Balances (Deficit) at Beginning of Year	3,278	3,278	3,278	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,278</u>	<u>\$3,278</u>	<u>\$4,005</u>	<u>\$727</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Diversions - Prosecuting Attorney Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$200,000	\$200,000	\$201,751	\$1,751
Charges for Services	96,000	96,000	106,574	10,574
Other	0	3,115	5,728	2,613
<i>Total Revenues</i>	296,000	299,115	314,053	14,938
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	266,000	266,000	249,439	16,561
Fringe Benefits	48,096	49,096	47,548	1,548
Supplies and Materials	850	850	0	850
Other	5,000	4,000	0	4,000
<i>Total Expenditures</i>	319,946	319,946	296,987	22,959
<i>Excess of Revenues Over (Under) Expenditures</i>	(23,946)	(20,831)	17,066	37,897
Fund Balances (Deficit) at Beginning of Year	97,473	97,473	97,473	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$73,527</u>	<u>\$76,642</u>	<u>\$114,539</u>	<u>\$37,897</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
OCJS Prosecutor Fund
For the Year Ended December 31, 2020

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
LETf - Prosecuting Attorney Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$12,000	\$12,000	\$15,761	\$3,761
<i>Total Revenues</i>	12,000	12,000	15,761	3,761
Expenditures				
<i>Current:</i>				
Public Safety				
Other	24,000	24,000	807	23,193
<i>Total Expenditures</i>	24,000	24,000	807	23,193
<i>Excess of Revenues Over (Under) Expenditures</i>	(12,000)	(12,000)	14,954	26,954
Fund Balances (Deficit) at Beginning of Year	27,177	27,177	27,177	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$15,177</u>	<u>\$15,177</u>	<u>\$42,131</u>	<u>\$26,954</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
ARRA VAWA Grant Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$537	\$987	\$450
<i>Total Revenues</i>	<u>0</u>	<u>537</u>	<u>987</u>	<u>450</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	987	0
Fund Balances (Deficit) at Beginning of Year	1,878	1,878	1,878	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$1,878</u></u>	<u><u>\$1,878</u></u>	<u><u>\$2,865</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Athens County Empowerment Program Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$62,000	\$62,000	\$46,500	(\$15,500)
<i>Total Revenues</i>	62,000	62,000	46,500	(15,500)
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	62,000	62,000	58,826	3,174
<i>Total Expenditures</i>	62,000	62,000	58,826	3,174
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(12,326)	(12,326)
Fund Balances (Deficit) at Beginning of Year	14,108	14,108	14,108	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$14,108</u>	<u>\$14,108</u>	<u>\$1,782</u>	<u>(\$12,326)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
JAG Grant Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$30,000	\$18,750	(\$11,250)
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	0	23,235	11,985	11,250
Other	0	6,765	6,765	0
Total Public Safety	0	30,000	18,750	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	23	23	23	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$23</u>	<u>\$23</u>	<u>\$23</u>	<u>\$0</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
JAG-III 2011 Grant Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	11	11	11	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$11</u></u>	<u><u>\$11</u></u>	<u><u>\$11</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Victims Assistance Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$207,361	\$209,665	\$202,380	(\$7,285)
Other	422	422	422	0
<i>Total Revenues</i>	207,783	210,087	202,802	(7,285)
Expenditures				
<i>Current:</i>				
Human Services				
Salary and Wages	43,903	43,903	42,743	1,160
Fringe Benefits	15,797	16,082	7,371	8,711
Contractual Services	172,398	173,400	173,400	0
Other	400	400	400	0
<i>Total Expenditures</i>	232,498	233,785	223,914	9,871
<i>Excess of Revenues Over (Under) Expenditures</i>	(24,715)	(23,698)	(21,112)	2,586
Other Financing Sources (Uses):				
Transfers In	23,013	23,013	24,435	1,422
<i>Total Other Financing Sources (Uses)</i>	23,013	23,013	24,435	1,422
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(1,702)	(685)	3,323	4,008
Fund Balances (Deficit) at Beginning of Year	25,336	25,336	25,336	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$23,634</u>	<u>\$24,651</u>	<u>\$28,659</u>	<u>\$4,008</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
PIIG - ODRC Grant Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	5	5	5	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$5	\$5	\$5	\$0

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
JRIG - DRC Grant Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$97,940	\$97,940	\$97,940	\$0
<i>Total Revenues</i>	<u>97,940</u>	<u>97,940</u>	<u>97,940</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	130,940	130,940	130,940	0
<i>Total Expenditures</i>	<u>130,940</u>	<u>130,940</u>	<u>130,940</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(33,000)	(33,000)	(33,000)	0
Fund Balances (Deficit) at Beginning of Year	64,050	64,050	64,050	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$31,050</u></u>	<u><u>\$31,050</u></u>	<u><u>\$31,050</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
T-Cap Athens County Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$132,294	\$132,294	\$134,874	\$2,580
<i>Total Revenues</i>	<u>132,294</u>	<u>132,294</u>	<u>134,874</u>	<u>2,580</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	4,603	4,603	4,070	533
Fringe Benefits	726	726	675	51
Contractual Services	112,911	153,296	134,572	18,724
Other	35,000	70,203	53,179	17,024
<i>Total Expenditures</i>	<u>153,240</u>	<u>228,828</u>	<u>192,496</u>	<u>36,332</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(20,946)	(96,534)	(57,622)	38,912
Fund Balances (Deficit) at Beginning of Year	157,914	157,914	157,914	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$136,968</u>	<u>\$61,380</u>	<u>\$100,292</u>	<u>\$38,912</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
DRETAC Treasurer Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$71,750	\$71,750	\$70,343	(\$1,407)
Other	2,000	2,000	15,690	13,690
<i>Total Revenues</i>	73,750	73,750	86,033	12,283
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	57,200	56,894	42,043	14,851
Fringe Benefits	32,192	32,532	30,398	2,134
Supplies and Materials	2,000	2,000	0	2,000
Capital Outlay and Equipment	4,500	0	0	0
Other	19,500	23,966	22,848	1,118
<i>Total Expenditures</i>	115,392	115,392	95,289	20,103
<i>Excess of Revenues Over (Under) Expenditures</i>	(41,642)	(41,642)	(9,256)	32,386
Fund Balances (Deficit) at Beginning of Year	100,411	100,411	100,411	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$58,769</u>	<u>\$58,769</u>	<u>\$91,155</u>	<u>\$32,386</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Treasurer's Prepayment Interest Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$5,919	\$0
<i>Total Revenues</i>	0	0	5,919	0
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	5,919	0
Fund Balances (Deficit) at Beginning of Year	4,892	4,892	4,892	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,892</u>	<u>\$4,892</u>	<u>\$10,811</u>	<u>\$0</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Tax Lien Administration Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$25,000	\$25,000	\$18,000	(\$7,000)
<i>Total Revenues</i>	25,000	25,000	18,000	(7,000)
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Contractual Services	55,000	55,000	10,567	44,433
Other	5,500	11,500	4,734	6,766
<i>Total Expenditures</i>	60,500	66,500	15,301	51,199
<i>Excess of Revenues Over (Under) Expenditures</i>	(35,500)	(41,500)	2,699	44,199
Fund Balances (Deficit) at Beginning of Year	86,849	86,849	86,849	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$51,349</u>	<u>\$45,349</u>	<u>\$89,548</u>	<u>\$44,199</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
BCI Fingerprint Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$22,000	\$22,000	\$26,810	\$4,810
<i>Total Revenues</i>	22,000	22,000	26,810	4,810
Expenditures				
<i>Current:</i>				
Public Safety				
Other	15,000	20,228	20,228	0
<i>Total Expenditures</i>	15,000	20,228	20,228	0
<i>Excess of Revenues Over (Under) Expenditures</i>	7,000	1,772	6,582	4,810
Fund Balances (Deficit) at Beginning of Year	24,071	24,071	24,071	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$31,071</u>	<u>\$25,843</u>	<u>\$30,653</u>	<u>\$4,810</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Concealed Carry Weapons Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$40,000	\$40,000	\$45,907	\$5,907
Other	0	0	4,315	4,315
<i>Total Revenues</i>	40,000	40,000	50,222	10,222
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	21,800	21,800	18,564	3,236
Fringe Benefits	5,282	5,282	4,028	1,254
Contractual Services	16,000	16,000	13,986	2,014
Supplies and Materials	1,500	1,500	1,433	67
<i>Total Expenditures</i>	44,582	44,582	38,011	6,571
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,582)	(4,582)	12,211	16,793
Fund Balances (Deficit) at Beginning of Year	23,654	23,654	23,654	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$19,072</u>	<u>\$19,072</u>	<u>\$35,865</u>	<u>\$16,793</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff's Grant Project Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$200,000	\$200,000	\$179,195	(\$20,805)
Other	0	2,219	4,081	1,862
<i>Total Revenues</i>	200,000	202,219	183,276	(18,943)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	160,000	160,000	118,651	41,349
Fringe Benefits	33,364	33,364	27,078	6,286
Supplies and Materials	8,000	8,000	0	8,000
<i>Total Expenditures</i>	201,364	201,364	145,729	55,635
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,364)	855	37,547	36,692
Fund Balances (Deficit) at Beginning of Year	20,758	20,758	20,758	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$19,394</u>	<u>\$21,613</u>	<u>\$58,305</u>	<u>\$36,692</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
D. U. I. Enforcement and Education Fund
For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$0	\$0	\$25	25
<i>Total Revenues</i>	0	0	25	25
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	25	25
Fund Balances (Deficit) at Beginning of Year	2,671	2,671	2,671	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,671</u>	<u>\$2,671</u>	<u>\$2,696</u>	<u>\$25</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Project Lifesaver Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Other	\$2,500	\$2,500	\$3,000	\$500
<i>Total Revenues</i>	2,500	2,500	3,000	500
Expenditures				
<i>Current:</i>				
Public Safety				
Supplies and Materials	1,000	1,000	809	191
Capital Outlay and Equipment	1,000	1,000	0	1,000
<i>Total Expenditures</i>	2,000	2,000	809	1,191
<i>Excess of Revenues Over (Under) Expenditures</i>	500	500	2,191	1,691
Fund Balances (Deficit) at Beginning of Year	3,129	3,129	3,129	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$3,629	\$3,629	\$5,320	\$1,691

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Canine Donations Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	913	913	913	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$913</u></u>	<u><u>\$913</u></u>	<u><u>\$913</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
DUI Grant Fund
For the Year Ended December 31, 2020

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Clean Kids Grant Fund
For the Year Ended December 31, 2020

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
DARE Grant Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$13,271	\$13,271	\$19,340	\$6,069
Other	5,000	5,000	2,000	(3,000)
<i>Total Revenues</i>	18,271	18,271	21,340	3,069
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	13,272	13,272	8,772	4,500
Other	12,000	12,000	7,962	4,038
<i>Total Expenditures</i>	25,272	25,272	16,734	8,538
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,001)	(7,001)	4,606	11,607
Other Financing Sources (Uses):				
Transfers In	7,500	7,500	7,500	0
<i>Total Other Financing Sources (Uses)</i>	7,500	7,500	7,500	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	499	499	12,106	11,607
Fund Balances (Deficit) at Beginning of Year	285	285	285	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$784</u>	<u>\$784</u>	<u>\$12,391</u>	<u>\$11,607</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Drug Prevention Grant Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	164	164	164	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$164</u></u>	<u><u>\$164</u></u>	<u><u>\$164</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
OCJS - DVDA Sheriff Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$64,184	\$64,184	\$56,486	(\$7,698)
<i>Total Revenues</i>	64,184	64,184	56,486	(7,698)
Expenditures				
<i>Current:</i>				
Public Safety				
Other	64,184	64,184	61,604	2,580
<i>Total Expenditures</i>	64,184	64,184	61,604	2,580
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(5,118)	(5,118)
Other Financing Sources (Uses):				
Transfers In	16,046	16,046	16,046	0
<i>Total Other Financing Sources (Uses)</i>	16,046	16,046	16,046	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	16,046	16,046	10,928	(5,118)
Fund Balances (Deficit) at Beginning of Year	12,097	12,097	12,097	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$28,143</u>	<u>\$28,143</u>	<u>\$23,025</u>	<u>(\$5,118)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Arson Registry Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	\$50	\$50	\$0	(\$50)
<i>Total Revenues</i>	50	50	0	(50)
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	50	50	0	(50)
Fund Balances (Deficit) at Beginning of Year	100	100	100	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$150</u>	<u>\$150</u>	<u>\$100</u>	<u>(\$50)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Seniors & Law Enforcement Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$52	\$52	\$0	(\$52)
<i>Total Revenues</i>	52	52	0	(52)
Expenditures				
<i>Current:</i>				
Public Safety				
Other	390	390	0	390
<i>Total Expenditures</i>	390	390	0	390
<i>Excess of Revenues Over (Under) Expenditures</i>	(338)	(338)	0	338
Fund Balances (Deficit) at Beginning of Year	344	344	344	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6</u>	<u>\$6</u>	<u>\$344</u>	<u>\$338</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Interdiction Grant Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$18,000	\$18,000	\$11,295	(\$6,705)
<i>Total Revenues</i>	18,000	18,000	11,295	(6,705)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	15,000	15,000	10,675	4,325
Fringe Benefits	3,076	3,076	2,226	850
Capital Outlay and Equipment	0	1,500	1,388	112
<i>Total Expenditures</i>	18,076	19,576	14,289	5,287
<i>Excess of Revenues Over (Under) Expenditures</i>	(76)	(1,576)	(2,994)	(1,418)
Fund Balances (Deficit) at Beginning of Year	9,686	9,686	9,686	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$9,610	\$8,110	\$6,692	(\$1,418)

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
OPTT Grant Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$29,000	\$29,000	\$0	(\$29,000)
<i>Total Revenues</i>	29,000	29,000	0	(29,000)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	25,000	25,000	7,843	17,157
Fringe Benefits	4,928	4,928	1,913	3,015
Supplies and Materials	1,300	1,300	0	1,300
Other	3,700	8,700	5,335	3,365
<i>Total Expenditures</i>	34,928	39,928	15,091	24,837
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,928)	(10,928)	(15,091)	(4,163)
Fund Balances (Deficit) at Beginning of Year	22,695	22,695	22,695	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$16,767	\$11,767	\$7,604	(\$4,163)

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Common Pleas Computer Legal Research Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$4,100	\$4,100	\$4,847	\$747
<i>Total Revenues</i>	4,100	4,100	4,847	747
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	5,000	5,000	1,110	3,890
<i>Total Expenditures</i>	5,000	5,000	1,110	3,890
<i>Excess of Revenues Over (Under) Expenditures</i>	(900)	(900)	3,737	4,637
Fund Balances (Deficit) at Beginning of Year	12,305	12,305	12,305	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$11,405	\$11,405	\$16,042	\$4,637

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Special Projects Common Pleas Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$15,900	\$15,900	\$15,529	(\$371)
Other	0	0	417	417
<i>Total Revenues</i>	15,900	15,900	15,946	46
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	16,826	16,826	16,789	37
Fringe Benefits	2,729	4,229	2,889	1,340
<i>Total Expenditures</i>	19,555	21,055	19,678	1,377
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,655)	(5,155)	(3,732)	1,423
Other Financing Sources (Uses):				
Transfers In	0	1,500	1,500	0
<i>Total Other Financing Sources (Uses)</i>	0	1,500	1,500	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(3,655)	(3,655)	(2,232)	1,423
Fund Balances (Deficit) at Beginning of Year	3,739	3,739	3,739	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$84</u>	<u>\$84</u>	<u>\$1,507</u>	<u>\$1,423</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Common Pleas Monitoring Service Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$4,000	\$4,000	\$0	(\$4,000)
<i>Total Revenues</i>	4,000	4,000	0	(4,000)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	5,000	5,000	0	5,000
<i>Total Expenditures</i>	5,000	5,000	0	5,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,000)	(1,000)	0	1,000
Fund Balances (Deficit) at Beginning of Year	12,020	12,020	12,020	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$11,020</u>	<u>\$11,020</u>	<u>\$12,020</u>	<u>\$1,000</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Special Projects - Mediation Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$7,300	\$7,300	\$5,095	(\$2,205)
<i>Total Revenues</i>	7,300	7,300	5,095	(2,205)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	5,000	5,000	3,799	1,201
<i>Total Expenditures</i>	5,000	5,000	3,799	1,201
<i>Excess of Revenues Over (Under) Expenditures</i>	2,300	2,300	1,296	(1,004)
Fund Balances (Deficit) at Beginning of Year	36,938	36,938	36,938	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$39,238</u>	<u>\$39,238</u>	<u>\$38,234</u>	<u>(\$1,004)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Psychological Evaluation Grant Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$0	\$0	\$24,020	\$24,020
<i>Total Revenues</i>	0	0	24,020	24,020
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	24,020	24,020
Fund Balances (Deficit) at Beginning of Year	2,294	2,294	2,294	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,294</u>	<u>\$2,294</u>	<u>\$26,314</u>	<u>\$24,020</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
PSI Grant - Common Pleas Court Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$38,000	\$38,000	\$38,000	\$0
Other	10,000	10,000	0	(10,000)
<i>Total Revenues</i>	48,000	48,000	38,000	(10,000)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	6,300	6,300	6,300	0
Fringe Benefits	1,118	1,118	789	329
Contractual Services	29,000	29,000	29,000	0
Supplies and Materials	668	667	495	172
Other	900	900	900	0
<i>Total Expenditures</i>	37,986	37,985	37,484	501
<i>Excess of Revenues Over (Under) Expenditures</i>	10,014	10,015	516	(9,499)
Other Financing Sources (Uses):				
Advances In	10,000	10,000	10,000	0
Advances Out	(10,000)	(10,000)	(10,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	10,014	10,015	516	(9,499)
Fund Balances (Deficit) at Beginning of Year	662	662	662	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$10,676</u>	<u>\$10,677</u>	<u>\$1,178</u>	<u>(\$9,499)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Veterans Court Special Project Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$3,090	\$3,090	\$1,044	(\$2,046)
<i>Total Revenues</i>	3,090	3,090	1,044	(2,046)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	6,747	6,747	6,379	368
<i>Total Expenditures</i>	6,747	6,747	6,379	368
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,657)	(3,657)	(5,335)	(1,678)
Fund Balances (Deficit) at Beginning of Year	9,607	9,607	9,607	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,950</u>	<u>\$5,950</u>	<u>\$4,272</u>	<u>(\$1,678)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Technology #294 Grant Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$36,255	\$36,255	\$0	(\$36,255)
<i>Total Revenues</i>	36,255	36,255	0	(36,255)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	36,255	36,255	30,219	6,036
<i>Total Expenditures</i>	36,255	36,255	30,219	6,036
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(30,219)	(30,219)
Fund Balances (Deficit) at Beginning of Year	36,255	36,255	36,255	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$36,255</u>	<u>\$36,255</u>	<u>\$6,036</u>	<u>(\$30,219)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Technology #295 Grant Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$9,171	\$9,171	\$0	(\$9,171)
<i>Total Revenues</i>	9,171	9,171	0	(9,171)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	9,171	9,171	0	9,171
<i>Total Expenditures</i>	9,171	9,171	0	9,171
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	9,171	9,171	9,171	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$9,171</u>	<u>\$9,171</u>	<u>\$9,171</u>	<u>\$0</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Technology #861 Grant Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$2,092	\$0	(\$2,092)
<i>Total Revenues</i>	0	2,092	0	(2,092)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	0	2,092	0	2,092
<i>Total Expenditures</i>	0	2,092	0	2,092
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Technology #110 Grant Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$27,104	\$0	(\$27,104)
<i>Total Revenues</i>	0	27,104	0	(27,104)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	0	27,104	0	27,104
<i>Total Expenditures</i>	0	27,104	0	27,104
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Indigent Guardianship Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$6,000	\$6,000	\$4,770	(\$1,230)
<i>Total Revenues</i>	6,000	6,000	4,770	(1,230)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	4,000	4,000	770	3,230
Fringe Benefits	300	300	50	250
Other	5,000	10,851	10,243	608
<i>Total Expenditures</i>	9,300	15,151	11,063	4,088
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,300)	(9,151)	(6,293)	2,858
Other Financing Sources (Uses):				
Transfers In	0	0	20,000	20,000
<i>Total Other Financing Sources (Uses)</i>	0	0	20,000	20,000
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(3,300)	(9,151)	13,707	22,858
Fund Balances (Deficit) at Beginning of Year	9,151	9,151	9,151	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,851</u>	<u>\$0</u>	<u>\$22,858</u>	<u>\$22,858</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Marriage License Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$5,300	\$5,300	\$5,960	\$660
Licenses and Permits	6,000	6,000	5,134	(866)
<i>Total Revenues</i>	11,300	11,300	11,094	(206)
Expenditures				
<i>Current:</i>				
Health				
Other	12,000	12,000	9,792	2,208
<i>Total Expenditures</i>	12,000	12,000	9,792	2,208
<i>Excess of Revenues Over (Under) Expenditures</i>	(700)	(700)	1,302	2,002
Fund Balances (Deficit) at Beginning of Year	4,325	4,325	4,325	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,625</u>	<u>\$3,625</u>	<u>\$5,627</u>	<u>\$2,002</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Probate/Juvenile Computerization Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$14,000	\$14,000	\$8,481	(\$5,519)
<i>Total Revenues</i>	14,000	14,000	8,481	(5,519)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	15,000	15,000	10,209	4,791
<i>Total Expenditures</i>	15,000	15,000	10,209	4,791
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,000)	(1,000)	(1,728)	(728)
Fund Balances (Deficit) at Beginning of Year	17,097	17,097	17,097	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$16,097</u>	<u>\$16,097</u>	<u>\$15,369</u>	<u>(\$728)</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Probate/Juvenile Computer Legal Research Fund
For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$5,000	\$5,000	\$3,474	(\$1,526)
<i>Total Revenues</i>	5,000	5,000	3,474	(1,526)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	5,000	5,000	1,550	3,450
<i>Total Expenditures</i>	5,000	5,000	1,550	3,450
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	1,924	1,924
Fund Balances (Deficit) at Beginning of Year	5,536	5,536	5,536	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,536</u>	<u>\$5,536</u>	<u>\$7,460</u>	<u>\$1,924</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Probate Court Projects Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$9,000	\$9,000	\$7,828	(\$1,172)
<i>Total Revenues</i>	9,000	9,000	7,828	(1,172)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	39,000	39,000	0	39,000
<i>Total Expenditures</i>	39,000	39,000	0	39,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(30,000)	(30,000)	7,828	37,828
Fund Balances (Deficit) at Beginning of Year	82,036	82,036	82,036	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$52,036</u>	<u>\$52,036</u>	<u>\$89,864</u>	<u>\$37,828</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile Drivers Interlock and Alcohol Monitoring Fund
For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	3,000	3,000	0	3,000
<i>Total Expenditures</i>	3,000	3,000	0	3,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,000)	(3,000)	0	3,000
Fund Balances (Deficit) at Beginning of Year	3,295	3,295	3,295	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$295</u>	<u>\$295</u>	<u>\$3,295</u>	<u>\$3,000</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile Tobacco Intervention Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	19,849	19,849	0	19,849
<i>Total Expenditures</i>	19,849	19,849	0	19,849
<i>Excess of Revenues Over (Under) Expenditures</i>	(19,849)	(19,849)	0	19,849
Fund Balances (Deficit) at Beginning of Year	19,849	19,849	19,849	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$19,849</u>	<u>\$19,849</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$0	\$0	\$105	\$105
<i>Total Revenues</i>	0	0	105	105
Expenditures				
<i>Current:</i>				
Public Safety				
Other	4,000	4,000	0	4,000
<i>Total Expenditures</i>	4,000	4,000	0	4,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,000)	(4,000)	105	4,105
Fund Balances (Deficit) at Beginning of Year	4,611	4,611	4,611	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$611	\$611	\$4,716	\$4,105

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Probate Court Mental Illness Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$40,000	\$40,000	\$24,103	(\$15,897)
<i>Total Revenues</i>	40,000	40,000	24,103	(15,897)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	30,000	30,000	18,325	11,675
Fringe Benefits	738	738	501	237
Other	50,000	50,000	4,504	45,496
<i>Total Expenditures</i>	80,738	80,738	23,330	57,408
<i>Excess of Revenues Over (Under) Expenditures</i>	(40,738)	(40,738)	773	41,511
Fund Balances (Deficit) at Beginning of Year	41,240	41,240	41,240	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$502	\$502	\$42,013	\$41,511

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile Court Projects Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$12,000	\$12,000	\$9,553	(\$2,447)
<i>Total Revenues</i>	12,000	12,000	9,553	(2,447)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	4,000	4,000	1,646	2,354
Other	56,000	57,000	4,664	52,336
<i>Total Expenditures</i>	60,000	61,000	6,310	54,690
<i>Excess of Revenues Over (Under) Expenditures</i>	(48,000)	(49,000)	3,243	52,243
Other Financing Sources (Uses):				
Transfers Out	0	(20,000)	(20,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	(20,000)	(20,000)	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(48,000)	(69,000)	(16,757)	52,243
Fund Balances (Deficit) at Beginning of Year	147,714	147,714	147,714	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$99,714</u>	<u>\$78,714</u>	<u>\$130,957</u>	<u>\$52,243</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Youth Services Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$107,051	\$118,829	\$140,915	\$22,086
Other	0	0	7,434	7,434
<i>Total Revenues</i>	107,051	118,829	148,349	29,520
Expenditures				
<i>Current:</i>				
Human Services				
Salary and Wages	80,000	84,900	84,850	50
Fringe Benefits	41,000	40,200	35,529	4,671
Capital Outlay and Equipment	48,415	60,193	60,193	0
Other	5,000	5,000	2,490	2,510
Total General Government - Human Services	174,415	190,293	183,062	7,231
<i>Total Expenditures</i>	174,415	190,293	183,062	7,231
<i>Excess of Revenues Over (Under) Expenditures</i>	(67,364)	(71,464)	(34,713)	36,751
Fund Balances (Deficit) at Beginning of Year	116,472	116,472	116,472	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$49,108</u>	<u>\$45,008</u>	<u>\$81,759</u>	<u>\$36,751</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile VOCA Grant Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$189,863	\$189,863	\$171,509	(\$18,354)
Other	0	0	13,832	13,832
<i>Total Revenues</i>	189,863	189,863	185,341	(4,522)
Expenditures				
<i>Current:</i>				
Human Services				
Salary and Wages	120,000	116,600	114,868	1,732
Fringe Benefits	64,663	68,063	63,924	4,139
Other	5,200	5,200	1,606	3,594
<i>Total Expenditures</i>	189,863	189,863	180,398	9,465
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	4,943	4,943
Fund Balances (Deficit) at Beginning of Year	39,840	39,840	39,840	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$39,840</u>	<u>\$39,840</u>	<u>\$44,783</u>	<u>\$4,943</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Common Pleas Computerization Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$35,000	\$35,000	\$41,963	\$6,963
<i>Total Revenues</i>	35,000	35,000	41,963	6,963
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Capital Outlay and Equipment	35,000	47,510	47,502	8
<i>Total Expenditures</i>	35,000	47,510	47,502	8
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(12,510)	(5,539)	6,971
Fund Balances (Deficit) at Beginning of Year	52,140	52,140	52,140	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$52,140</u>	<u>\$39,630</u>	<u>\$46,601</u>	<u>\$6,971</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Federal BCI Grant Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Other Financing Sources (Uses):				
Advances In	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	10,000	10,000
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$10,000</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Law Library Resources Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$100	\$100	\$0	(\$100)
Fines and Forfeitures	60,950	60,950	51,320	(9,630)
Other	8,000	8,000	10,355	2,355
<i>Total Revenues</i>	69,050	69,050	61,675	(7,375)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	17,378	17,388	17,378	10
Fringe Benefits	2,819	3,019	3,000	19
Contractual Services	1,100	1,100	550	550
Capital Outlay and Equipment	1,000	1,000	0	1,000
Other	51,900	52,194	39,069	13,125
<i>Total Expenditures</i>	74,197	74,701	59,997	14,704
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,147)	(5,651)	1,678	7,329
Other Financing Sources (Uses):				
Transfers In	6,000	6,000	6,000	0
<i>Total Other Financing Sources (Uses)</i>	6,000	6,000	6,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	853	349	7,678	7,329
Fund Balances (Deficit) at Beginning of Year	14,945	14,945	14,945	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$15,798</u>	<u>\$15,294</u>	<u>\$22,623</u>	<u>\$7,329</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Wendy's Wonderful Kids Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
Human Services				
Fringe Benefits	21	21	21	0
<i>Total Expenditures</i>	21	21	21	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(21)	(21)	(21)	0
Fund Balances (Deficit) at Beginning of Year	22,343	22,343	22,343	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$22,322</u>	<u>\$22,322</u>	<u>\$22,322</u>	<u>\$0</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
CDBG Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,670,445	\$2,187,645	\$1,600,918	(\$586,727)
<i>Total Revenues</i>	1,670,445	2,187,645	1,600,918	(586,727)
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	1,605,045	2,122,245	1,509,622	612,623
Other	65,400	65,400	65,400	0
<i>Total Expenditures</i>	1,670,445	2,187,645	1,575,022	612,623
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	25,896	25,896
Fund Balances (Deficit) at Beginning of Year	38,404	38,404	38,404	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$38,404</u>	<u>\$38,404</u>	<u>\$64,300</u>	<u>\$25,896</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
FEMA Grant Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$0	\$136,468	\$136,468
<i>Total Revenues</i>	0	0	136,468	136,468
Expenditures				
<i>Current:</i>				
Public Works				
Other	0	0	0	0
Total Public Works	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	136,468	136,468
Fund Balances (Deficit) at Beginning of Year	50,748	50,748	50,748	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$50,748</u>	<u>\$50,748</u>	<u>\$187,216</u>	<u>\$136,468</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
The Plains High School Bike Path Connector Fund
For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
Public Works				
Capital Outlay and Equipment	<u>0</u>	<u>26,498</u>	<u>26,498</u>	<u>0</u>
Total Health	<u>0</u>	<u>26,498</u>	<u>26,498</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>26,498</u>	<u>26,498</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(26,498)	(26,498)	0
Fund Balances (Deficit) at Beginning of Year	26,498	26,498	26,498	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$26,498</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Emergency Management Agency Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$47,462	\$47,462	\$50,682	\$3,220
Other	7,000	14,000	16,663	2,663
<i>Total Revenues</i>	54,462	61,462	67,345	5,883
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	41,200	68,125	66,975	1,150
Fringe Benefits	29,658	40,333	40,282	51
Contractual Services	1,300	1,300	56	1,244
Supplies and Materials	18,000	14,680	4,495	10,185
Capital Outlay and Equipment	6,687	6,687	1,902	4,785
Other	20,500	24,964	14,565	10,399
<i>Total Expenditures</i>	117,345	156,089	128,275	27,814
<i>Excess of Revenues Over (Under) Expenditures</i>	(62,883)	(94,627)	(60,930)	33,697
Other Financing Sources (Uses):				
Transfers In	47,500	75,000	75,000	0
<i>Total Other Financing Sources (Uses)</i>	47,500	75,000	75,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(15,383)	(19,627)	14,070	33,697
Fund Balances (Deficit) at Beginning of Year	19,806	19,806	19,806	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$4,423	\$179	\$33,876	\$33,697

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Local Emergency Planning Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$14,450	\$14,450	\$13,552	(\$898)
<i>Total Revenues</i>	14,450	14,450	13,552	(898)
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	6,500	20,500	17,872	2,628
Other	5,600	5,600	1,889	3,711
<i>Total Expenditures</i>	12,100	26,100	19,761	6,339
<i>Excess of Revenues Over (Under) Expenditures</i>	2,350	(11,650)	(6,209)	5,441
Fund Balances (Deficit) at Beginning of Year	18,387	18,387	18,387	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$20,737</u>	<u>\$6,737</u>	<u>\$12,178</u>	<u>\$5,441</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Child Support Enforcement Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,583,944	\$1,583,944	\$1,436,410	(\$147,534)
Charges for Services	214,642	214,642	273,253	58,611
Other	0	0	15,781	15,781
<i>Total Revenues</i>	<u>1,798,586</u>	<u>1,798,586</u>	<u>1,725,444</u>	<u>(73,142)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Salary and Wages	682,000	682,000	623,563	58,437
Fringe Benefits	501,586	501,729	470,392	31,337
Contractual Services	800,000	809,857	808,457	1,400
Other	44,000	34,000	27,872	6,128
<i>Total Expenditures</i>	<u>2,027,586</u>	<u>2,027,586</u>	<u>1,930,284</u>	<u>97,302</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(229,000)	(229,000)	(204,840)	24,160
Other Financing Sources (Uses):				
Advances In	0	15,788	80,000	64,212
Advances Out	0	(80,000)	(80,000)	0
Transfers In	229,000	229,000	229,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>229,000</u>	<u>164,788</u>	<u>229,000</u>	<u>64,212</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	(64,212)	24,160	88,372
Fund Balances (Deficit) at Beginning of Year	64,212	64,212	64,212	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$64,212</u>	<u>\$0</u>	<u>\$88,372</u>	<u>\$88,372</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
WIA Fund
0For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$920,000	\$920,000	\$619,076	(\$300,924)
<i>Total Revenues</i>	920,000	920,000	619,076	(300,924)
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	920,000	1,023,922	841,216	182,706
<i>Total Expenditures</i>	920,000	1,023,922	841,216	182,706
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(103,922)	(222,140)	(118,218)
Fund Balances (Deficit) at Beginning of Year	464,698	464,698	464,698	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$464,698</u>	<u>\$360,776</u>	<u>\$242,558</u>	<u>(\$118,218)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
CCMEP WIOA Youth Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$470,000	\$470,000	\$301,656	(\$168,344)
<i>Total Revenues</i>	470,000	470,000	301,656	(168,344)
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	470,000	500,000	341,819	158,181
<i>Total Expenditures</i>	470,000	500,000	341,819	158,181
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(30,000)	(40,163)	(10,163)
Fund Balances (Deficit) at Beginning of Year	80,802	80,802	80,802	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$80,802</u>	<u>\$50,802</u>	<u>\$40,639</u>	<u>(\$10,163)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
911 Emergency Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Sales Taxes	\$1,600,000	\$1,600,000	\$1,710,280	\$110,280
Intergovernmental	200,978	200,978	432,333	231,355
Other	293,000	293,000	258,007	(34,993)
<i>Total Revenues</i>	2,093,978	2,093,978	2,400,620	306,642
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	962,000	954,800	938,698	16,102
Fringe Benefits	457,202	465,102	455,687	9,415
Contractual Services	334,200	350,268	232,915	117,353
Supplies and Materials	13,000	13,000	10,509	2,491
Capital Outlay and Equipment	364,105	565,077	121,123	443,954
Other	145,000	145,000	98,926	46,074
<i>Total Expenditures</i>	2,275,507	2,493,247	1,857,858	635,389
<i>Excess of Revenues Over (Under) Expenditures</i>	(181,529)	(399,269)	542,762	942,031
Other Financing Sources (Uses):				
Transfers In	0	0	200,972	200,972
<i>Total Other Financing Sources (Uses)</i>	0	0	200,972	200,972
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(181,529)	(399,269)	743,734	1,143,003
Fund Balances (Deficit) at Beginning of Year	1,234,124	1,234,124	1,234,124	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,052,595</u>	<u>\$834,855</u>	<u>\$1,977,858</u>	<u>\$1,143,003</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
911 Government Assistance Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$107,293	\$107,293
<i>Total Revenues</i>	0	0	107,293	107,293
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	107,293	107,293
Other Financing Sources (Uses):				
Transfers In	0	66,980	0	(66,980)
Transfers Out	0	(200,972)	(200,972)	0
<i>Total Other Financing Sources (Uses)</i>	0	(133,992)	(200,972)	(66,980)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	(133,992)	(93,679)	40,313
Fund Balances (Deficit) at Beginning of Year	133,992	133,992	133,992	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$133,992</u>	<u>\$0</u>	<u>\$40,313</u>	<u>\$40,313</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
T.B. Hospital Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$114,259	\$114,529	\$129,006	\$14,477
Intergovernmental	10,630	10,630	10,670	40
Other	0	0	3,312	3,312
<i>Total Revenues</i>	<u>124,889</u>	<u>125,159</u>	<u>142,988</u>	<u>17,829</u>
Expenditures				
<i>Current:</i>				
Health				
Contractual Services	1,155,250	1,160,250	63,100	1,097,150
Capital Outlay	184	184	184	0
Other	53,000	61,462	26,199	35,263
<i>Total Expenditures</i>	<u>1,208,434</u>	<u>1,221,896</u>	<u>89,483</u>	<u>1,132,413</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,083,545)	(1,096,737)	53,505	1,150,242
Fund Balances (Deficit) at Beginning of Year	1,259,433	1,259,433	1,259,433	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$175,888</u></u>	<u><u>\$162,696</u></u>	<u><u>\$1,312,938</u></u>	<u><u>\$1,150,242</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Emergency Relief and Cleanup Grant Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	3,000	3,000	41	2,959
Other	5,000	5,000	1,999	3,001
<i>Total Expenditures</i>	<u>8,000</u>	<u>8,000</u>	<u>2,040</u>	<u>5,960</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,000)	(8,000)	(2,040)	5,960
Fund Balances (Deficit) at Beginning of Year	12,833	12,833	12,833	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$4,833</u>	<u>\$4,833</u>	<u>\$10,793</u>	<u>\$5,960</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Recorder Equipment Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$24,000	\$24,000	\$27,812	\$3,812
<i>Total Revenues</i>	24,000	24,000	27,812	3,812
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	50,000	50,000	6,461	43,539
<i>Total Expenditures</i>	50,000	50,000	6,461	43,539
<i>Excess of Revenues Over (Under) Expenditures</i>	(26,000)	(26,000)	21,351	47,351
Fund Balances (Deficit) at Beginning of Year	264,842	264,842	264,842	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$238,842</u>	<u>\$238,842</u>	<u>\$286,193</u>	<u>\$47,351</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Title Administration Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$335,000	\$335,000	\$342,747	\$7,747
Interest	200	200	110	(90)
Other	0	0	5,173	5,173
<i>Total Revenues</i>	335,200	335,200	348,030	12,830
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	365,000	365,000	301,827	63,173
Fringe Benefits	122,728	126,979	94,460	32,519
Contractual Services	28,000	28,000	26,190	1,810
Supplies and Materials	25,000	25,000	13,159	11,841
Capital Outlay and Equipment	687	687	687	0
Other	12,500	12,500	451	12,049
<i>Total Expenditures</i>	553,915	558,166	436,774	121,392
<i>Excess of Revenues Over (Under) Expenditures</i>	(218,715)	(222,966)	(88,744)	134,222
Fund Balances (Deficit) at Beginning of Year	412,164	412,164	412,164	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$193,449</u>	<u>\$189,198</u>	<u>\$323,420</u>	<u>\$134,222</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Unclaimed Monies Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$0	\$4,822	\$4,822
<i>Total Revenues</i>	0	0	4,822	4,822
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	10,000	10,000	8,668	1,332
<i>Total Expenditures</i>	10,000	10,000	8,668	1,332
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,000)	(10,000)	(3,846)	6,154
Fund Balances (Deficit) at Beginning of Year	159,932	159,932	159,932	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$149,932</u>	<u>\$149,932</u>	<u>\$156,086</u>	<u>\$6,154</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Beacon Reserve Balance Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Other Financing Sources (Uses):				
Transfers In	<u>0</u>	<u>227,338</u>	<u>500,000</u>	<u>272,662</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>227,338</u>	<u>500,000</u>	<u>272,662</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	227,338	500,000	272,662
Fund Balances (Deficit) at Beginning of Year	1,686,338	1,686,338	1,686,338	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$1,686,338</u></u>	<u><u>\$1,686,338</u></u>	<u><u>\$2,186,338</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Jail Bond Retirement Fund
For the Year Ended December 31, 2020

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
691 Landfill Loan Retirement Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	1,047	1,047	1,047	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$1,047</u></u>	<u><u>\$1,047</u></u>	<u><u>\$1,047</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Beacon Bond Retirement Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$48	\$48
<i>Total Revenues</i>	0	0	48	48
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	48	48
Fund Balances (Deficit) at Beginning of Year	2,713	2,713	2,713	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,713</u>	<u>\$2,713</u>	<u>\$2,761</u>	<u>\$48</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Building Renovations Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Debt Service:</i>				
Other	720	720	667	53
Prinicpal Retirement	54,000	54,000	54,000	0
Interest & Fiscal Charges	14,069	14,069	14,069	0
<i>Total Expenditures</i>	<u>68,789</u>	<u>68,789</u>	<u>68,736</u>	<u>53</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(68,789)	(68,789)	(68,736)	53
Other Financing Sources (Uses):				
Transfers In	68,789	68,789	67,919	(870)
<i>Total Other Financing Sources (Uses)</i>	<u>68,789</u>	<u>68,789</u>	<u>67,919</u>	<u>(870)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	(817)	(817)
Fund Balances (Deficit) at Beginning of Year	817	817	817	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$817</u></u>	<u><u>\$817</u></u>	<u><u>\$0</u></u>	<u><u>(\$817)</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
EMA Truck Bond Retirement Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	140	140	140	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$140</u></u>	<u><u>\$140</u></u>	<u><u>\$140</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
JFS Building Bond Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Debt Services</i>				
Principial Retirement	135,045	154,800	154,800	0
Interest & Fiscal Charges	34,595	14,840	14,840	0
<i>Total Expenditures</i>	169,640	169,640	169,640	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(169,640)	(169,640)	(169,640)	0
Other Financing Sources (Uses):				
Transfers In	169,640	169,640	169,640	0
<i>Total Other Financing Sources (Uses)</i>	169,640	169,640	169,640	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Engineer Equipment Bond Retirement Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Debt Services</i>				
Princippal Retirement	215,551	215,537	215,537	0
Interest & Fiscal Charges	50,369	50,383	50,383	0
<i>Total Expenditures</i>	<u>265,920</u>	<u>265,920</u>	<u>265,920</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(265,920)	(265,920)	(265,920)	0
Other Financing Sources (Uses):				
Transfers In	<u>265,920</u>	<u>265,920</u>	<u>265,920</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>265,920</u>	<u>265,920</u>	<u>265,920</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Plains Water Assessment Bond Retirement Fund
For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$4	\$4
<i>Total Revenues</i>	0	0	4	4
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	4	4
Fund Balances (Deficit) at Beginning of Year	212	212	212	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$212</u>	<u>\$212</u>	<u>\$216</u>	<u>\$4</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Plains Sewer Assessment Bond Retirement Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$10	\$10
<i>Total Revenues</i>	0	0	10	10
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	10	10
Fund Balances (Deficit) at Beginning of Year	597	597	597	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$597</u>	<u>\$597</u>	<u>\$607</u>	<u>\$10</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
County Home Improvement Fund
For the Year Ended December 31, 2020

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Dog Shelter Construction Fund
For the Year Ended December 31, 2020

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

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Athens City-County Health Renovations Fund
For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	0	470,000	470,000	0
<i>Total Expenditures</i>	0	470,000	470,000	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(470,000)	(470,000)	0
Other Financing Sources (Uses):				
Advances In	0	470,000	470,000	0
<i>Total Other Financing Sources (Uses)</i>	0	470,000	470,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Capital Projects Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$140,624	\$140,624	\$138,110	(\$2,514)
<i>Total Revenues</i>	140,624	140,624	138,110	(2,514)
Expenditures				
Capital Outlay	140,624	140,624	140,624	0
<i>Total Expenditures</i>	140,624	140,624	140,624	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(2,514)	(2,514)
Fund Balances (Deficit) at Beginning of Year	3,701	3,701	3,701	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,701</u>	<u>\$3,701</u>	<u>\$1,187</u>	<u>(\$2,514)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Beacon Capital Improvement Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final Budget		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
Capital Outlay				
Capital Outlay and Equipment	300,000	300,000	294,179	5,821
<i>Total Expenditures</i>	300,000	300,000	294,179	5,821
<i>Excess of Revenues Over (Under) Expenditures</i>	(300,000)	(300,000)	(294,179)	5,821
Other Financing Sources (Uses):				
Transfers In	0	0	500,000	500,000
<i>Total Other Financing Sources (Uses)</i>	0	0	500,000	500,000
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(300,000)	(300,000)	205,821	505,821
Fund Balances (Deficit) at Beginning of Year	763,149	763,149	763,149	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$463,149	\$463,149	\$968,970	\$505,821

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
County Capital Improvement Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$60,000	\$60,000	\$55,000	(\$5,000)
<i>Total Revenues</i>	60,000	60,000	55,000	(5,000)
Expenditures				
<i>Current:</i>				
Capital Outlay				
Capital Outlay and Equipment	75,000	75,000	0	75,000
<i>Debt Services</i>				
Interest & Fiscal Charges	21,058	21,058	21,058	0
<i>Total Expenditures</i>	96,058	96,058	21,058	75,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(36,058)	(36,058)	33,942	70,000
Other Financing Sources (Uses):				
Advance Out	(153,775)	(153,775)	(153,775)	0
Transfers In	174,833	174,833	174,833	0
<i>Total Other Financing Sources (Uses)</i>	21,058	21,058	21,058	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(15,000)	(15,000)	55,000	70,000
Fund Balances (Deficit) at Beginning of Year	15,000	15,000	15,000	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$70,000</u>	<u>\$70,000</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
CR24A Bikeway ODNR Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$224,780	\$224,780	\$21,314	(\$203,466)
Other	74,927	74,927	0	(74,927)
<i>Total Revenues</i>	299,707	299,707	21,314	(278,393)
Expenditures				
Capital Outlay	299,707	299,707	78,733	220,974
<i>Total Expenditures</i>	299,707	299,707	78,733	220,974
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(57,419)	(57,419)
Other Financing Sources (Uses):				
Advances In	224,780	224,780	0	(224,780)
Advances Out	(224,780)	(224,780)	0	224,780
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	(57,419)	(57,419)
Fund Balances (Deficit) at Beginning of Year	57,419	57,419	57,419	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$57,419	\$57,419	\$0	(\$57,419)

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Chauncey Bikeway Spur Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	0	0	0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at Beginning of Year	313	313	313	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$313</u></u>	<u><u>\$313</u></u>	<u><u>\$313</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
ABRT Frost Rd. ODNR Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>0</u>	<u>33,392</u>	<u>33,392</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>33,392</u>	<u>33,392</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(33,392)	(33,392)	0
Fund Balances (Deficit) at Beginning of Year	33,392	33,392	33,392	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$33,392</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
County Capital Improvement Projects Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,198	4,198	4,198	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$4,198</u></u>	<u><u>\$4,198</u></u>	<u><u>\$4,198</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Chauncey Bike Route Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$75,000	\$75,000	\$0	(\$75,000)
<i>Total Revenues</i>	75,000	75,000	0	(75,000)
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	75,000	75,000	0	(75,000)
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$75,000</u>	<u>\$75,000</u>	<u>\$0</u>	<u>(\$75,000)</u>

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Proprietary Funds

Nonmajor Enterprise Funds

Plains Water Revenue

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

Buchtel Water Revenue

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

Buchtel Sewer Revenue

To account for sewer services provided to individuals of the Buchtel Sewer District and the retirement of a general obligation bond and a revenue anticipation bond. The costs of providing the sewer services are financed primarily through user charges. Sewer revenues will be used to retire the bonds.

Athens County Solid Waste

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

Sheriff Academy Training

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

Nonmajor Internal Service Funds

Employee Benefits Trust

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

Dental Self-Insurance

To account for funds held to pay for dental insurance for County employees.

JFS Self-Insurance

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

Athens County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2020

	Plains Water Revenue	Buchtel Water Revenue	Buchtel Sewer Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
Assets:						
<i>Current Assets:</i>						
Cash and Cash Equivalents	\$357,815	\$1,099	\$694	\$62	\$180	\$359,850
Cash and Cash Equivalents in Segregated Accounts	117,817	0	0	0	0	117,817
<i>Receivables:</i>						
Accounts	70,826	16,558	18,960	0	0	106,344
Materials and Supplies Inventory	37,763	0	0	0	0	37,763
Prepaid Items	6,151	0	0	0	0	6,151
<i>Total Current Assets</i>	<u>590,372</u>	<u>17,657</u>	<u>19,654</u>	<u>62</u>	<u>180</u>	<u>627,925</u>
<i>Noncurrent Assets:</i>						
Nondepreciable Capital Assets	22,241	0	0	0	0	22,241
Depreciable Capital Assets, Net	321,108	0	0	0	0	321,108
<i>Total Noncurrent Assets</i>	<u>343,349</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>343,349</u>
<i>Total Assets</i>	<u>933,721</u>	<u>17,657</u>	<u>19,654</u>	<u>62</u>	<u>180</u>	<u>971,274</u>
Deferred Outflows of Resources	<u>43,558</u>	<u>29,292</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>72,850</u>
Liabilities						
<i>Current Liabilities</i>						
Accounts Payable	63,145	0	0	0	0	63,145
Accrued Wages and Benefits	3,076	1,881	0	0	0	4,957
Compensated Absences Payable	8,306	0	1,495	0	0	9,801
Intergovernmental Payable	2,677	263	0	0	0	2,940
<i>Total Current Liabilities</i>	<u>77,204</u>	<u>2,144</u>	<u>1,495</u>	<u>0</u>	<u>0</u>	<u>80,843</u>
<i>Long-Term Liabilities</i>						
Net Pension Liability	193,668	130,286	0	0	0	323,954
Net OPEB Liability	131,392	88,391	0	0	0	219,783
Compensated Absences Payable	3,900	0	437	0	0	4,337
<i>Total Long-Term Liabilities</i>	<u>328,960</u>	<u>218,677</u>	<u>437</u>	<u>0</u>	<u>0</u>	<u>548,074</u>
<i>Total Liabilities</i>	<u>406,164</u>	<u>220,821</u>	<u>1,932</u>	<u>0</u>	<u>0</u>	<u>628,917</u>
Deferred Inflows of Resources	<u>67,962</u>	<u>45,719</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>113,681</u>
Net Position						
Net Investment in Capital Assets	339,087	0	0	0	0	339,087
Unrestricted	164,066	(219,591)	17,722	62	180	(37,561)
<i>Total Net Position</i>	<u>\$503,153</u>	<u>(\$219,591)</u>	<u>\$17,722</u>	<u>\$62</u>	<u>\$180</u>	<u>\$301,526</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Enterprise Funds
For the Year Ended December 31, 2020

	Plains Water Revenue	Buchtel Water Revenue	Buchtel Sewer Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
Operating Revenues						
Charges for Services	\$842,988	\$16,379	\$16,298	\$0	\$0	\$875,665
Special Assessments	0	2,954	0	0	0	2,954
Other Revenues	18,040	7,157	2,262	0	0	27,459
<i>Total Operating Revenues</i>	<u>861,028</u>	<u>26,490</u>	<u>18,560</u>	<u>0</u>	<u>0</u>	<u>906,078</u>
Operating Expenses						
Personal Services	85,420	73,697	5,873	0	0	164,990
Fringe Benefits	116,225	267,783	(215,217)	0	0	168,791
Contractual Services	557,199	36,018	21,400	0	0	614,617
Material and Supplies	62,341	0	0	0	0	62,341
Other Expenses	18,596	5,771	36,553	0	0	60,920
Depreciation	34,801	2,623	31,142	0	0	68,566
<i>Total Operating Expenses</i>	<u>874,582</u>	<u>385,892</u>	<u>(120,249)</u>	<u>0</u>	<u>0</u>	<u>1,140,225</u>
<i>Operating Income (Loss)</i>	<u>(13,554)</u>	<u>(359,402)</u>	<u>138,809</u>	<u>0</u>	<u>0</u>	<u>(234,147)</u>
Non-Operating Revenues (Expenses)						
Interest and Fiscal Charges	(200)	(5,298)	(23,628)	0	0	(29,126)
Loss on Sale of Capital Assets	0	(24,627)	(1,426,783)	0	0	(1,451,410)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(200)</u>	<u>(29,925)</u>	<u>(1,450,411)</u>	<u>0</u>	<u>0</u>	<u>(1,480,536)</u>
<i>Income (Loss) Before Transfers</i>	<u>(13,754)</u>	<u>(389,327)</u>	<u>(1,311,602)</u>	<u>0</u>	<u>0</u>	<u>(1,714,683)</u>
Transfers In	0	32,000	0	0	0	32,000
Transfers Out	0	(60)	(32,000)	0	0	(32,060)
<i>Net Change in Net Position</i>	<u>(13,754)</u>	<u>(357,387)</u>	<u>(1,343,602)</u>	<u>0</u>	<u>0</u>	<u>(1,714,743)</u>
<i>Net Position at Beginning of Year</i>	<u>516,907</u>	<u>137,796</u>	<u>1,361,324</u>	<u>62</u>	<u>180</u>	<u>2,016,269</u>
<i>Net Position at End of Year</i>	<u>\$503,153</u>	<u>(\$219,591)</u>	<u>\$17,722</u>	<u>\$62</u>	<u>\$180</u>	<u>\$301,526</u>

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2020

	Plains Water Revenue	Buchtel Water Revenue	Buchtel Sewer Revenue	Athens County Solid Waste	Sheriff Academy Training	Totals
Cash Flows from Operating Activities:						
Cash Received from Customers	\$847,076	\$22,996	\$25,633	\$0	\$0	\$895,705
Cash Received from Special Assessments	0	2,954	0	0	0	2,954
Cash Received from Other Revenues	18,221	7,332	2,387	0	0	27,940
Cash Payments for Employees	(107,901)	(105,962)	(6,944)	0	0	(220,807)
Cash Payments for Contractual Services	(534,842)	(44,875)	(29,431)	0	0	(609,148)
Cash Payments for Supplies & Materials	(81,114)	0	0	0	0	(81,114)
Cash Payments for Other Expenses	(18,596)	(5,771)	(36,553)	0	0	(60,920)
<i>Net Cash from Operating Activities</i>	<u>122,844</u>	<u>(123,326)</u>	<u>(44,908)</u>	<u>0</u>	<u>0</u>	<u>(45,390)</u>
Cash Flows from Noncapital Financing Activities						
Transfers In	0	32,000	0	0	0	32,000
Transfers Out	0	(60)	(32,000)	0	0	(32,060)
<i>Net Cash for Noncapital Financing Activities</i>	<u>0</u>	<u>31,940</u>	<u>(32,000)</u>	<u>0</u>	<u>0</u>	<u>(60)</u>
Cash Flows from Capital and Related Financing Activities:						
Interest Paid on Bonds, Loans & Notes	(200)	(5,298)	(23,628)	0	0	(29,126)
Principal Retirement of Bonds, Loans & Notes	(4,000)	(39,192)	(573,800)	0	0	(616,992)
Cash Received from Bonds, Loans & Notes	0	0	0	0	0	0
Cash Received from Capital Contributions	0	0	0	0	0	0
Proceeds Received from Sale of Assets	0	0	0	0	0	0
Cash Paid for Capital Assets	(41,330)	0	0	0	0	(41,330)
Cash Received from Capital Grants	0	0	597,428	0	0	597,428
<i>Net Cash from Capital and Related Financing Activities</i>	<u>(45,530)</u>	<u>(44,490)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(90,020)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	77,314	(135,876)	(76,908)	0	0	(135,470)
Cash and Cash Equivalents at Beginning of Year	398,318	136,975	77,602	62	180	613,137
Cash and Cash Equivalents at End of Year	<u>\$475,632</u>	<u>\$1,099</u>	<u>\$694</u>	<u>\$62</u>	<u>\$180</u>	<u>\$477,667</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:						
Operating Income (Loss)	(\$13,554)	(\$359,402)	\$138,809	\$0	\$0	(\$234,147)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:						
Depreciation	34,801	2,623	31,142	0	0	68,566
Changes in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	10,191	6,792	9,460	0	0	26,443
(Increase) Decrease in Intergovernmental Receivable	26	0	0	0	0	26
(Increase) Decrease in Deferred Outflows	28,397	(29,292)	57,234	0	0	56,339
(Increase) Decrease in Material & Supply Inventory	(19,985)	0	0	0	0	(19,985)
(Increase) Decrease in Prepaid Items	(285)	0	0	0	0	(285)
Increase (Decrease) in Accounts Payable	61,309	0	0	0	0	61,309
Increase (Decrease) in Accrued Wages & Benefits	630	363	0	0	0	993
Increase (Decrease) in Compensated Absences	274	0	(11,484)	0	0	(11,210)
Increase (Decrease) in Interfund Payable	(517)	0	(764)	0	0	(1,281)
Increase (Decrease) in Intergovernmental Payable	(42,797)	(8,806)	(7,863)	0	0	(59,466)
Increase (Decrease) in Net Pension Liability	(28,589)	130,286	(176,796)	0	0	(75,099)
Increase (Decrease) in Net OPEB Liability	28,179	88,391	(82,102)	0	0	34,468
Increase (Decrease) in Deferred Inflows	64,764	45,719	(2,544)	0	0	107,939
<i>Net Cash from Operating Activities</i>	<u>\$122,844</u>	<u>(\$123,326)</u>	<u>(\$44,908)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$45,390)</u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Plains Sewer Revenue Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		Actual	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Special Assessments	\$30,000	\$30,000	\$31,174	\$1,174
Charges for Services	449,786	449,786	461,257	11,471
Other	0	0	10,774	10,774
<i>Total Revenues</i>	<u>479,786</u>	<u>479,786</u>	<u>503,205</u>	<u>23,419</u>
Expenses				
Salary and Wages	132,000	132,000	70,060	61,940
Fringe Benefits	89,513	89,629	58,295	31,334
Contractual Services	165,000	159,049	98,258	60,791
Supplies and Materials	16,000	16,000	10,498	5,502
Capital Outlay	221,029	521,029	390,295	130,734
Other	16,000	21,951	20,081	1,870
<i>Debt Service:</i>				
Principal Retirement	975,611	3,794,303	2,944,399	849,904
Interest and Fiscal Charges	16,908	105,438	105,438	0
<i>Total Expenses</i>	<u>1,632,061</u>	<u>4,839,399</u>	<u>3,697,324</u>	<u>1,142,075</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,152,275)	(4,359,613)	(3,194,119)	1,165,494
Other Financing Sources (Uses):				
Transfers In	56,581	3,068,690	2,907,169	(161,521)
Transfers Out	(56,581)	(161,581)	0	161,581
Proceeds of Loans	1,259,552	1,299,552	344,298	(955,254)
<i>Total Other Financing Sources (Uses)</i>	<u>1,259,552</u>	<u>4,206,661</u>	<u>3,251,467</u>	<u>(955,194)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses</i>	107,277	(152,952)	57,348	210,300
Fund Balances (Deficit) at Beginning of Year	383,955	383,955	383,955	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$491,232</u>	<u>\$231,003</u>	<u>\$441,303</u>	<u>\$210,300</u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Albany Sewer Revenue Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenses				
Capital Outlay	<u>0</u>	<u>74,305</u>	<u>10,555</u>	<u>63,750</u>
<i>Total Expenses</i>	<u>0</u>	<u>74,305</u>	<u>10,555</u>	<u>63,750</u>
<i>Excess of Revenues Over (Under) Expenses</i>	0	(74,305)	(10,555)	63,750
Other Financing Sources (Uses):				
Bonds Issued	0	17,518,000	17,518,000	0
Transfers Out	<u>0</u>	<u>(2,907,109)</u>	<u>(2,907,109)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>14,610,891</u>	<u>14,610,891</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses</i>	0	14,536,586	14,600,336	63,750
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$14,536,586</u></u>	<u><u>\$14,600,336</u></u>	<u><u>\$63,750</u></u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Plains Water Revenue Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$695,500	\$695,500	\$800,784	\$105,284
Other	0	0	18,221	18,221
<i>Total Revenues</i>	695,500	695,500	819,005	123,505
Expenses				
Salary and Wages	95,500	95,500	85,420	10,080
Fringe Benefits	23,115	23,304	22,481	823
Contractual Services	560,000	587,160	574,960	12,200
Supplies and Materials	82,000	102,000	81,114	20,886
Capital Outlay	71,212	24,052	1,212	22,840
Other	21,500	21,314	18,596	2,718
<i>Debt Service:</i>				
Principal Retirement	4,000	4,000	4,000	0
Interest and Fiscal Charges	200	200	200	0
<i>Total Expenses</i>	857,527	857,530	787,983	69,547
<i>Excess of Revenues Over (Under) Expenses</i>	(162,027)	(162,030)	31,022	193,052
Fund Balances (Deficit) at Beginning of Year	326,793	326,793	326,793	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$164,766</u>	<u>\$164,763</u>	<u>\$357,815</u>	<u>\$193,052</u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Buchtel Water Revenue Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Special Assessments	\$0	\$2,954	\$2,954	\$0
Charges for Services	15,400	40,979	40,979	0
Other	0	7,332	7,332	0
<i>Total Revenues</i>	15,400	51,265	51,265	0
Expenses				
Salary and Wages	20,000	73,697	73,697	0
Fringe Benefits	10,154	32,265	32,265	0
Contractual Services	45,000	39,874	39,087	787
Capital Outlay	221	5,858	5,788	70
Other	1,000	6,000	5,771	229
<i>Debt Service:</i>				
Principal Retirement	41,000	41,000	39,192	1,808
Interest and Fiscal Charges	5,800	5,800	5,298	502
<i>Total Expenses</i>	123,175	204,494	201,098	3,396
<i>Excess of Revenues Over (Under) Expenses</i>	(107,775)	(153,229)	(149,833)	3,396
Other Financing Sources (Uses):				
Transfers In	46,800	34,310	32,000	(2,310)
Transfers Out	(46,800)	(73)	(60)	13
<i>Total Other Financing Sources (Uses)</i>	0	34,237	31,940	(2,297)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses</i>	(107,775)	(118,992)	(117,893)	1,099
Fund Balances (Deficit) at Beginning of Year	118,992	118,992	118,992	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$11,217</u>	<u>\$0</u>	<u>\$1,099</u>	<u>\$1,099</u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Buchtel Sewer Revenue Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$20,000	\$45,015	\$45,015	\$0
Other	0	865	2,387	1,522
<i>Total Revenues</i>	20,000	45,880	47,402	1,522
Expenses				
Salary and Wages	0	5,873	5,873	0
Fringe Benefits	1,274	1,071	1,071	0
Contractual Services	34,100	29,024	29,024	0
Capital Outlay	407	407	407	0
Other	1,000	36,553	36,553	0
<i>Debt Service:</i>				
Principal Retirement	0	573,800	573,800	0
Interest and Fiscal Charges	0	23,628	23,628	0
<i>Total Expenses</i>	36,781	670,356	670,356	0
<i>Excess of Revenues Over (Under) Expenses</i>	(16,781)	(624,476)	(622,954)	1,522
Other Financing Sources (Uses):				
Proceeds from Sale of Capital Assets	0	597,428	597,428	0
Transfers In	0	828	0	(828)
Transfers Out	0	(32,000)	(32,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	566,256	565,428	(828)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses</i>	(16,781)	(58,220)	(57,526)	694
Fund Balances (Deficit) at Beginning of Year	58,220	58,220	58,220	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$41,439</u>	<u>\$0</u>	<u>\$694</u>	<u>\$694</u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Athens County Solid Waste Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	62	62	62	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$62</u></u>	<u><u>\$62</u></u>	<u><u>\$62</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff Academy Training Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	180	180	180	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$180</u></u>	<u><u>\$180</u></u>	<u><u>\$180</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Internal Service Funds
December 31, 2020

	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Total Nonmajor Internal Service Funds
Assets:				
<i>Current Assets:</i>				
Cash and Cash Equivalents	\$264,266	\$76,634	\$101,372	\$442,272
<i>Total Assets</i>	<u>264,266</u>	<u>76,634</u>	<u>101,372</u>	<u>442,272</u>
Liabilities				
<i>Current Liabilities</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Position				
Unrestricted	<u>264,266</u>	<u>76,634</u>	<u>101,372</u>	<u>442,272</u>
<i>Total Net Position</i>	<u><u>\$264,266</u></u>	<u><u>\$76,634</u></u>	<u><u>\$101,372</u></u>	<u><u>\$442,272</u></u>

Athens County, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Balances
Nonmajor Internal Service Funds
For the Year Ended December 31, 2020

	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Total Nonmajor Internal Service Funds
Operating Revenues				
Charges for Services	\$10,644	\$0	\$0	\$10,644
Other Revenues	0	280,262	100,000	380,262
<i>Total Operating Revenues</i>	<u>10,644</u>	<u>280,262</u>	<u>100,000</u>	<u>390,906</u>
Operating Expenses				
Personal Services	4,000	0	0	4,000
Fringe Benefits	57	234,130	14,021	248,208
Other Expenses	2,517	0	0	2,517
<i>Total Operating Expenses</i>	<u>6,574</u>	<u>234,130</u>	<u>14,021</u>	<u>254,725</u>
<i>Operating Income (Loss)</i>	<u>4,070</u>	<u>46,132</u>	<u>85,979</u>	<u>136,181</u>
Non-Operating Revenues (Expenses)				
Interest Income	1,758	0	0	1,758
<i>Total Non-Operating Revenues (Expenses)</i>	<u>1,758</u>	<u>0</u>	<u>0</u>	<u>1,758</u>
<i>Net Change in Net Position</i>	5,828	46,132	85,979	137,939
<i>Net Position at Beginning of Year, as Restated</i>	<u>258,438</u>	<u>30,502</u>	<u>15,393</u>	<u>304,333</u>
<i>Net Position at End of Year</i>	<u><u>\$264,266</u></u>	<u><u>\$76,634</u></u>	<u><u>\$101,372</u></u>	<u><u>\$442,272</u></u>

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For the Year Ended December 31, 2020

	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Totals
<i>Cash Flows from Operating Activities:</i>				
Cash Received from Other Revenues	\$10,644	\$280,262	\$100,000	\$390,906
Cash Payments for Employees	(4,057)	(249,849)	(14,021)	(267,927)
Cash Payments for Other Expenses	(2,517)	0	0	(2,517)
<i>Net Cash from Operating Activities</i>	4,070	30,413	85,979	120,462
<i>Cash Flows from Investing Activities:</i>				
Interest Received on Investments	1,758	0	0	1,758
<i>Net Cash from Investing Activities</i>	1,758	0	0	1,758
Net Increase (Decrease) in Cash and Cash Equivalents	5,828	30,413	85,979	122,220
Cash and Cash Equivalents at Beginning of Year	258,438	46,221	15,393	320,052
Cash and Cash Equivalents at End of Year	\$264,266	\$76,634	\$101,372	\$442,272
<i>Reconciliation of Operating Income to Net Cash from Operating Activities:</i>				
Operating Income (Loss)	\$4,070	\$46,132	\$85,979	\$136,181
<i>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</i>				
<i>Changes in Assets and Liabilities:</i>				
(Increase) Decrease in Prepaid Items	0	0	0	0
Increase (Decrease) in Accounts Payable	0	(15,719)	0	(15,719)
Increase (Decrease) in Intergovernmental Payable	0	0	0	0
<i>Net Cash from Operating Activities</i>	\$4,070	\$30,413	\$85,979	\$120,462

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Employee Benefits Trust Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$12,000	\$12,000	\$10,644	(\$1,356)
Interest	0	0	2,158	2,158
<i>Total Revenues</i>	12,000	12,000	12,802	802
Expenses				
Salary and Wages	4,000	4,000	4,000	0
Fringe Benefits	58	58	57	1
Other	7,008	7,008	2,517	4,491
<i>Total Expenses</i>	11,066	11,066	6,574	4,492
<i>Excess of Revenues Over (Under) Expenses</i>	934	934	6,228	5,294
Fund Balances (Deficit) at Beginning of Year	258,038	258,038	258,038	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$258,972</u>	<u>\$258,972</u>	<u>\$264,266</u>	<u>\$5,294</u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Dental Self Insurance Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$260,000	\$260,000	\$280,262	\$20,262
<i>Total Revenues</i>	260,000	260,000	280,262	20,262
Expenses				
Fringe Benefits	290,000	290,000	249,849	40,151
<i>Total Expenses</i>	290,000	290,000	249,849	40,151
<i>Excess of Revenues Over (Under) Expenses</i>	(30,000)	(30,000)	30,413	60,413
Fund Balances (Deficit) at Beginning of Year	46,221	46,221	46,221	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$16,221</u>	<u>\$16,221</u>	<u>\$76,634</u>	<u>\$60,413</u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
JFS Self Insurance Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$120,000	\$120,000	\$100,000	(\$20,000)
<i>Total Revenues</i>	120,000	120,000	100,000	(20,000)
Expenses				
Fringe Benefits	120,000	120,000	14,021	105,979
<i>Total Expenses</i>	120,000	120,000	14,021	105,979
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	85,979	85,979
Fund Balances (Deficit) at Beginning of Year	15,393	15,393	15,393	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$15,393</u>	<u>\$15,393</u>	<u>\$101,372</u>	<u>\$85,979</u>

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Fiduciary Funds

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

Private Purpose Trust Funds

Ruth Dye Trust

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

Spay and Neuter Donations Trust

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

Sheriff's Explorers Trust

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

Children Services Trust

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

Ida Brooks Trust

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

Custodial Funds

Athens County Health District

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

Alcohol Drug Addiction and Mental Health Board (317 Board)

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

Hocking Valley Community Residential Center

To account for funds and subfunds of the Hocking Valley Community Residential Center, for which the County Auditor is fiscal agent.

Undivided Tax

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

Coronavirus Relief

To account for funds received from the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act that were given to cover costs incurred as a result of the COVID-19 pandemic.

Other Fiscal Agent Fund

To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities that include the Athens County Recycling, Family and Children First Council, Multi-System Youth, County Planner, Soil Conservation and Athens-Hocking Solid Waste.

ATHENS COUNTY, OHIO

Misc. Judicial, Public Safety, and Human Services Fund

To account for various fines and fees collected and distributed through the courts for the benefit of others including State Fees, SEPTA, County Court Agency, and County Sheriff Agency.

Athens County, Ohio
Combining Statement of Fiduciary Net Position
Private Purpose Trust Funds
December 31, 2020

	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Children Service Trust	Ida Brooks Trust	Total Private Purpose Trust Funds
Assets:						
Cash and Cash Equivalents	\$10	\$26,809	\$581	\$5	\$293	\$27,698
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	313	313
<i>Total Assets</i>	<u>10</u>	<u>26,809</u>	<u>581</u>	<u>5</u>	<u>606</u>	<u>28,011</u>
Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Position						
Held in Trust for Other Individuals and Organizations	<u>10</u>	<u>26,809</u>	<u>581</u>	<u>5</u>	<u>606</u>	<u>28,011</u>
<i>Total Net Position</i>	<u><u>\$10</u></u>	<u><u>\$26,809</u></u>	<u><u>\$581</u></u>	<u><u>\$5</u></u>	<u><u>\$606</u></u>	<u><u>\$28,011</u></u>

Athens County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2020

	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Children Service Trust	Ida Brooks Trust	Total Private Purpose Trust Funds
Additions						
Interest	\$0	\$0	\$0	\$0	\$5	\$5
Other	0	\$18,948	0	0	200	19,148
<i>Total Additions</i>	0	18,948	0	0	205	19,153
Deductions	0	11,081	0	0	0	11,081
<i>Net Change in Net Position</i>	0	7,867	0	0	205	8,072
<i>Net Position at Beginning of Year</i>	10	18,942	581	5	401	19,939
<i>Net Position at End of Year</i>	<u>\$10</u>	<u>\$26,809</u>	<u>\$581</u>	<u>\$5</u>	<u>\$606</u>	<u>\$28,011</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Ruth Dye Trust Fund
For the Year Ended December 31, 2020

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Spay and Neuter Donation Trust Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$10,000	\$10,000	\$18,948	(8,948)
<i>Total Revenues</i>	\$10,000	\$10,000	\$18,948	(8,948)
Expenditures				
<i>Current:</i>				
Health				
Other	25,000	25,000	14,142	10,858
<i>Total Expenditures</i>	25,000	25,000	14,142	10,858
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,000)	(15,000)	4,806	(19,806)
Fund Balances (Deficit) at Beginning of Year	22,003	22,003	22,003	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$7,003</u>	<u>\$7,003</u>	<u>\$26,809</u>	<u>(\$19,806)</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriffs Explorers Trust Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	581	581	581	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$581</u></u>	<u><u>\$581</u></u>	<u><u>\$581</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Childrens Services Trust Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$5	\$5	\$0	(\$5)
<i>Total Revenues</i>	5	5	0	(5)
Expenditures				
<i>Current:</i>				
Human Services				
Other	5	5	0	5
<i>Total Expenditures</i>	5	5	0	5
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	5	5	5	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5</u>	<u>\$5</u>	<u>\$5</u>	<u>\$0</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Ida Brooks Trust Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$5	\$5
Other	240	240	0	(240)
<i>Total Revenues</i>	240	240	5	(235)
Expenditures				
<i>Current:</i>				
Human Services				
Other	10	10	0	10
<i>Total Expenditures</i>	10	10	0	10
<i>Excess of Revenues Over (Under) Expenditures</i>	230	230	5	(225)
Fund Balances (Deficit) at Beginning of Year	288	288	288	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$518</u>	<u>\$518</u>	<u>\$293</u>	<u>(\$225)</u>

Athens County, Ohio
Combining Statement of Fiduciary Net Position
Nonmajor Custodial Funds
December 31, 2020

	Athens County Health District Agency	ADAMH Board	Hocking Valley Community Residential Center	Undivided Tax
Assets				
Equity in Pooled Cash, Cash Equivalents	\$2,371,250	\$4,921,127	\$145,030	\$3,424,087
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Intergovernmental Receivable	11,914	98,031	0	3,066,468
Property Taxes Receivable	0	0	0	58,001,803
Special Assessments Receivable	0	0	0	2,706,993
<i>Total Assets</i>	<u>\$2,383,164</u>	<u>\$5,019,158</u>	<u>\$145,030</u>	<u>\$67,199,351</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$7,567	\$107,629	\$14,873	\$55,850
Contracts Payable	8,305	297,663	0	0
Intergovernmental Payable	12,524	0	0	14,497,348
Matured Compensated Absences	0	0	0	0
<i>Total Liabilities</i>	<u>28,396</u>	<u>405,292</u>	<u>14,873</u>	<u>14,553,198</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>52,646,153</u>
Net Position				
Restricted for Individuals, Organizations and Other Governments	<u>2,354,768</u>	<u>4,613,866</u>	<u>130,157</u>	<u>0</u>
<i>Total Net Position</i>	<u>\$2,354,768</u>	<u>\$4,613,866</u>	<u>\$130,157</u>	<u>\$0</u>

Coronavirus Relief	Other Fiscal Agent Fund	Misc, Judicial, Public Safety, & Human Services Fund	Total Nonmajor Custodial Funds
\$127	\$1,775,976	\$119,463	\$12,757,060
0	0	489,519	489,519
0	30,731	0	3,207,144
0	0	0	58,001,803
0	0	0	2,706,993
<u>\$127</u>	<u>\$1,806,707</u>	<u>\$608,982</u>	<u>\$77,162,519</u>
\$0	\$45,111	\$60,628	\$291,658
0	77,151	0	383,119
0	0	0	14,509,872
0	2,913	0	2,913
<u>0</u>	<u>125,175</u>	<u>60,628</u>	<u>15,187,562</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>52,646,153</u>
<u>127</u>	<u>1,681,532</u>	<u>548,354</u>	<u>9,328,804</u>
<u>\$127</u>	<u>\$1,681,532</u>	<u>\$548,354</u>	<u>\$9,328,804</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Custodial Funds
For the Year Ended December 31, 2020

	Athens County Health District Agency	ADAMH Board	Hocking Valley Community Residential Center	Undivided Tax
Revenues				
Intergovernmental	\$0	\$0	\$0	\$1,712,499
Amounts Received as Fiscal Agent	3,471,609	9,978,639	1,879,215	0
Licenses and Permits and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	68,404,162
Excise Tax Collections for Other Governments	0	0	0	2,154,880
Interest, Dividends, and Other Investment Income	0	0	0	0
Sheriff Sale Collections for Other Governments	0	0	0	0
Lodging Tax Collections for Other Governments	0	0	0	383,074
Amounts Received for Others	0	0	0	0
<i>Total Revenues</i>	<u>3,471,609</u>	<u>9,978,639</u>	<u>1,879,215</u>	<u>72,654,615</u>
Expenses				
Distributions as Fiscal Agent	3,245,917	9,539,809	1,749,058	0
Distributions of State Funds to Other Governments	0	0	0	1,996,736
Distributions to the State of Ohio	0	0	0	0
Licenses and Permits and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	68,419,023
Excise Tax Distributions	0	0	0	1,900,255
Sheriff Sale Distributions to Other Governments	0	0	0	0
Distributions to Other Governments	0	0	0	0
Distributions to Individuals	0	0	0	0
Lodging Tax Collections for Other Governments	0	0	0	338,601
Miscellaneous	0	0	0	0
<i>Total Expenses</i>	<u>3,245,917</u>	<u>9,539,809</u>	<u>1,749,058</u>	<u>72,654,615</u>
<i>Net Change in Fund Balances</i>	225,692	438,830	130,157	0
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>2,129,076</u>	<u>4,175,036</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$2,354,768</u>	<u>\$4,613,866</u>	<u>\$130,157</u>	<u>\$0</u>

Coronavirus Relief	Other Fiscal Agent Fund	Misc, Judicial, Public Safety, & Human Services Fund	Total Nonmajor Custodial Funds
\$3,402,532	\$144,960	\$42,161	\$5,302,152
0	1,580,032	0	16,909,495
0	0	5,807,013	5,807,013
0	0	1,385,114	1,385,114
0	0	0	68,404,162
0	0	0	2,154,880
1,257	0	0	1,257
0	0	716,288	716,288
0	0	0	383,074
0	0	13,984	13,984
<u>3,403,789</u>	<u>1,724,992</u>	<u>7,964,560</u>	<u>101,077,419</u>
0	1,705,537	0	16,240,321
0	0	0	1,996,736
0	0	272,118	272,118
0	0	5,536,737	5,536,737
0	0	1,338,064	1,338,064
0	0	0	68,419,023
0	0	0	1,900,255
0	0	691,801	691,801
3,403,662	82,400	0	3,486,062
0	0	2,580	2,580
0	0	0	338,601
0	0	13,984	13,984
<u>3,403,662</u>	<u>1,787,937</u>	<u>7,855,284</u>	<u>100,236,282</u>
127	(62,945)	109,276	841,137
0	1,744,477	439,078	8,487,667
<u>\$127</u>	<u>\$1,681,532</u>	<u>\$548,354</u>	<u>\$9,328,804</u>

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.

Contents

Tables

Financial Trends

1-4

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

Revenue Capacity

5-8

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

Debt Capacity

9-13

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

Economic and Demographic Information

14-15

These tables offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

Operating Information

16-18

These tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Miscellaneous Information

19-22

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

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year.

Table 1
Athens County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2011	2012	2013	2014
Governmental Activities				
Net Investment in Capital Assets	\$ 58,927,403	\$ 57,263,128	\$ 55,619,382	\$ 53,505,272
Restricted for:				
Job and Family Services	754,825	695,224	652,291	1,148,680
Road and Bridge Services	2,678,368	3,155,856	2,875,047	2,687,027
Children Services	5,659,919	4,164,009	3,786,610	2,397,026
Developmental Disabilities Services	4,872,193	5,290,013	4,451,033	4,375,035
Ambulance Services	1,390,658	1,831,956	1,676,085	1,790,519
Capital Projects	1,483,892	1,930,692	2,028,740	3,009,321
General Government:				
Legislative and Executive	1,098,062	866,346	854,022	811,022
Judicial	232,445	247,103	225,914	230,180
Public Safety	1,809,236	1,765,184	2,084,375	1,986,114
Public Works	517,323	609,096	626,762	665,768
Health	979,354	1,045,127	1,077,607	1,155,073
Human Services	567,168	755,410	874,715	851,977
Consevation and Recreation	8,738	7,191	8,636	45,345
Economic Development and Assistance	632,456	632,481	617,840	614,015
Debt Service	-	-	-	-
Unrestricted (Deficit)	212,352	684,030	1,469,666	(17,093,260)
Total Governmental Activities Net Position	81,824,392	80,942,846	78,928,725	58,179,114
Business-Type Activities				
Net Investment in Capital Assets	3,672,521	3,599,584	3,573,885	3,732,270
Unrestricted (Deficit)	1,936,727	1,906,792	1,811,893	1,282,352
Total Business-Type Activities Net Position	5,609,248	5,506,376	5,385,778	5,014,622
Primary Government				
Net Investment in Capital Assets	62,599,924	60,862,712	59,193,267	57,237,542
Restricted	22,684,637	22,995,688	21,839,677	21,767,102
Unrestricted (Deficit)	2,149,079	2,590,822	3,281,559	(15,810,908)
Total Primary Government Net Position	\$ 87,433,640	\$ 86,449,222	\$ 84,314,503	\$ 63,193,736

2015	2016	2017	2018	2019	2020
\$ 65,257,011	\$ 64,726,175	\$ 63,962,662	\$ 63,551,829	\$ 65,904,894	\$ 70,999,912
1,528,571	1,754,276	2,109,690	2,166,528	1,687,573	1,596,110
2,707,722	3,000,769	2,863,488	3,416,407	4,766,576	4,574,244
1,693,542	1,473,252	3,082,294	1,361,320	3,649,147	4,802,476
4,177,780	5,242,969	5,439,098	6,790,646	4,601,824	4,892,828
2,064,035	2,281,045	2,798,452	2,452,567	2,133,846	152,610
3,499,111	3,233,340	1,513,185	1,114,854	840,885	1,010,510
862,787	995,340	1,158,704	1,152,894	1,276,369	1,438,206
269,411	252,810	249,386	346,352	344,915	348,078
1,830,347	1,606,056	1,808,711	1,979,032	2,107,067	3,280,190
458,575	152,783	175,921	47,495	102,640	217,888
1,223,925	1,249,536	1,275,754	1,275,988	1,362,273	1,414,135
1,120,985	1,505,217	1,252,346	764,798	1,118,866	991,390
50,899	31,252	31,752	31,472	0	0
607,678	493,026	505,714	451,479	2,240,157	2,475,029
-	-	-	-	9,589	8,829
(16,136,125)	(16,667,726)	(38,280,670)	(43,272,271)	(53,911,787)	(59,828,511)
<u>71,216,254</u>	<u>71,330,120</u>	<u>49,946,487</u>	<u>43,631,390</u>	<u>38,234,834</u>	<u>38,373,924</u>
4,215,323	4,283,821	4,199,734	4,088,090	3,838,181	5,436,250
653,656	593,741	594,726	777,970	569,289	(2,651,757)
<u>4,868,979</u>	<u>4,877,562</u>	<u>4,794,460</u>	<u>4,866,060</u>	<u>4,407,470</u>	<u>2,784,493</u>
69,472,334	69,009,996	68,162,396	67,639,919	69,743,075	76,436,162
22,095,368	23,271,671	24,264,495	25,151,832	26,241,727	27,202,523
(15,482,469)	(16,073,985)	(37,685,944)	(42,494,301)	(53,342,498)	(62,480,268)
<u>\$ 76,085,233</u>	<u>\$ 76,207,682</u>	<u>\$ 54,740,947</u>	<u>\$ 50,297,450</u>	<u>\$ 42,642,304</u>	<u>\$ 41,158,417</u>

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

	2011	2012	2013	2014
Expenses				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$ 6,074,175	\$ 6,297,223	\$ 6,815,779	\$ 7,117,371
Judicial	2,396,048	2,217,794	2,360,747	2,581,187
Public Safety	5,428,563	5,704,335	5,524,967	6,263,108
Public Works	7,169,342	7,352,759	7,909,038	8,408,104
Health	3,382,609	3,506,433	3,688,881	3,878,658
Human Services	27,409,271	26,289,899	27,940,930	30,820,788
Conservation and Recreation	8,464	134,111	15,010	39,529
Economic Development and Assistance	53,091	6,282	121,772	6,177
Interest and Fiscal Charges	85,518	68,425	45,795	40,793
<i>Total Governmental Activities Expenses</i>	<u>52,007,081</u>	<u>51,577,261</u>	<u>54,422,919</u>	<u>59,155,715</u>
Business-Type Activities:				
Plains Sewer	343,497	398,860	356,053	362,258
Plains Water	657,233	605,985	654,415	644,583
Albany Sewer	-	-	-	-
Buchtel Sewer	192,089	195,880	237,493	247,148
Buchtel Water	143,094	188,129	107,471	120,658
Sheriff Academy Training	73,341	59,467	33,421	7,340
<i>Total Business-Type Activities Expenses</i>	<u>1,409,254</u>	<u>1,448,321</u>	<u>1,388,853</u>	<u>1,381,987</u>
<i>Total Primary Government Expenses</i>	53,416,335	53,025,582	55,811,772	60,537,702
Program Revenues				
Governmental Activities:				
Charges for Services:				
<i>General Government:</i>				
Legislative and Executive	2,282,095	2,266,957	2,256,302	2,288,243
Judicial	1,041,981	993,014	955,410	992,163
Public Safety	255,323	259,138	327,138	310,209
Public Works	134,769	128,824	154,098	136,191
Health	2,068,072	1,847,655	1,295,700	1,747,596
Human Services	392,367	279,047	190,638	342,629
Economic Development and Assistance	-	-	-	-
Operating Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	9,905	9,815	2,070	3,990
Judicial	51,697	73,075	63,267	85,668
Public Safety	593,761	478,776	400,008	395,062
Public Works	5,297,881	5,148,124	4,877,211	4,996,640
Health	251,271	290,358	268,345	234,066
Human Services	18,359,824	16,541,028	16,964,281	19,627,600
Conservation and Recreation	37,485	89,855	-	-
Capital Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	-	-	-	-
Public Safety	-	-	-	-
Public Works	57,775	299,759	356,494	559,581
Conservation and Recreation	-	-	415,107	82,777
<i>Total Governmental Activities Program Revenues</i>	<u>30,834,206</u>	<u>28,705,425</u>	<u>28,526,069</u>	<u>31,802,415</u>

	2015	2016	2017	2018	2019	2020
\$	8,012,033	\$ 9,048,405	\$ 16,020,874	\$ 11,359,457	\$ 9,869,210	\$ 9,023,425
	2,667,586	2,452,151	3,261,324	3,253,040	2,991,056	3,490,638
	5,796,777	6,792,856	7,270,674	8,416,299	9,813,573	8,841,913
	8,722,224	7,456,114	6,809,651	8,581,423	10,065,661	9,067,412
	4,067,711	4,641,479	5,006,077	5,858,375	6,400,404	10,058,333
	30,019,175	33,374,033	33,675,697	36,353,126	38,563,531	34,991,441
	54,972	166,192	33,909	294,651	5,977	40,358
	7,518	115,252	-	54,510	62,337	151,152
	65,209	64,095	213,415	163,851	155,800	240,754
	<u>59,413,205</u>	<u>64,110,577</u>	<u>72,291,621</u>	<u>74,334,732</u>	<u>77,927,549</u>	<u>75,905,426</u>
	336,741	494,114	423,063	453,439	757,582	399,702
	655,519	611,623	780,978	611,887	863,864	874,782
	-	-	-	-	-	10,555
	274,023	243,902	249,080	261,005	339,520	1,330,162
	92,531	118,985	129,246	161,778	164,873	415,817
	697	8,643	1,670	-	-	-
	<u>1,359,511</u>	<u>1,477,267</u>	<u>1,584,037</u>	<u>1,488,109</u>	<u>2,125,839</u>	<u>3,031,018</u>
	60,772,716	65,587,844	73,875,658	75,822,841	80,053,388	78,936,444
	2,397,042	2,499,521	2,664,884	2,575,468	2,741,208	2,886,948
	1,021,065	956,825	949,948	919,510	922,145	894,196
	295,518	410,225	417,594	445,535	533,585	538,416
	167,449	151,434	149,466	112,517	102,416	100,290
	1,924,943	1,994,818	1,969,529	1,560,995	1,301,239	2,551,855
	216,252	213,564	85,278	216,052	270,185	318,711
	-	-	17,029	-	-	-
	-	-	694,680	906,299	50,000	89,164
	90,470	78,228	101,400	241,585	427,510	405,373
	410,325	547,190	630,313	896,734	1,361,828	1,646,916
	5,550,571	5,672,581	4,873,353	5,957,418	13,113,343	7,768,777
	178,404	195,656	276,748	348,110	446,368	3,866,449
	18,277,999	21,282,959	19,749,257	19,699,682	19,807,250	20,536,723
	-	-	-	-	-	-
	-	-	2,782,981	-	-	-
	-	371,265	77,000	-	-	-
	379,294	642,826	-	-	-	-
	28,205	48,206	142,491	62,108	-	21,314
	<u>30,937,537</u>	<u>35,065,298</u>	<u>35,581,951</u>	<u>33,942,013</u>	<u>41,077,077</u>	<u>41,625,132</u>

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

	2011	2012	2013	2014
Business-Type Activities:				
Charges for Services:				
Plains Sewer	307,499	335,963	308,925	327,277
Plains Water	581,772	639,759	579,582	612,294
Buchtel Sewer	172,844	165,544	184,331	157,353
Buchtel Water	85,348	81,820	113,782	84,509
Sheriff Academy Training	75,400	64,129	40,794	-
Capital Grants and Contributions:				
Plains Sewer	-	-	-	-
Buchtel Water	-	-	-	-
Total Business-Type Activities Program Revenues	1,222,863	1,287,215	1,227,414	1,181,433
Total Primary Government Program Revenues	29,928,288	29,813,284	33,029,829	32,118,970
Net (Expense) Revenue				
Governmental Activities	(21,172,875)	(22,871,836)	(25,896,850)	(27,353,300)
Business-Type Activities	(186,391)	(161,106)	(161,439)	(200,554)
Total Primary Government Net (Expense) Revenue	\$ (21,359,266)	\$ (23,032,942)	\$ (26,058,289)	\$ (27,553,854)
General Revenues and Other Change in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	1,933,390	1,937,661	1,951,706	1,978,623
Children Services	3,294,170	2,749,746	3,351,573	3,136,743
ACBDD	4,574,895	4,192,444	4,265,243	4,685,785
Ambulance Service	1,494,151	1,506,186	1,773,267	1,781,509
Other Purposes	813,351	818,547	827,089	834,986
Sales Tax Levied for:				
General Fund	5,448,465	5,821,327	5,990,743	6,380,319
911 Emergency Communications	1,361,596	1,513,874	1,497,493	1,594,798
Grants and Entitlements				
not restricted to Specific Programs	1,685,037	1,507,284	2,235,984	1,991,287
Investment Earnings	173,564	201,100	112,432	147,464
Miscellaneous	1,811,827	1,936,902	1,877,199	2,897,450
Total Governmental Activities	22,590,446	22,185,071	23,882,729	25,428,964
Business-Type Activities:				
Investment Earnings	40	26	20	17
Miscellaneous	19,219	55,291	39,473	15,488
Total Business-Type Activities	19,259	55,317	39,493	15,505
Total Primary Government	22,609,705	22,240,388	23,922,222	25,444,469
Change in Net Position				
Governmental Activities	\$1,417,571	(\$686,765)	(\$2,014,121)	(\$1,924,336)
Business-Type Activities	(167,132)	(105,789)	(121,946)	(185,049)
Total Primary Government Change in Net Position	\$1,250,439	(\$792,554)	(\$2,136,067)	(\$2,109,385)

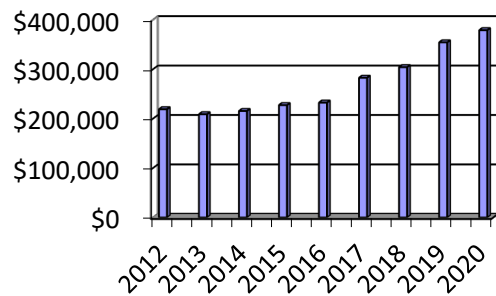
2015	2016	2017	2018	2019	2020
348,105	457,333	512,332	437,060	455,663	491,466
556,949	674,733	731,727	715,659	778,280	842,988
175,587	182,777	188,420	196,763	208,296	16,298
116,832	129,539	160,905	178,368	194,475	19,333
196	-	-	-	-	-
-	-	-	-	4,695	-
-	-	-	-	1,679	-
<u>1,197,669</u>	<u>1,444,382</u>	<u>1,593,384</u>	<u>1,527,850</u>	<u>1,643,088</u>	<u>1,370,085</u>
36,262,967	37,026,333	35,535,397	42,604,927	42,720,165	42,995,217
(28,475,668)	(29,045,279)	(36,709,670)	(36,850,472)	(36,850,472)	(34,280,294)
<u>(161,842)</u>	<u>(32,885)</u>	<u>9,347</u>	<u>(597,989)</u>	<u>(482,751)</u>	<u>(1,660,933)</u>
<u>\$ (28,637,510)</u>	<u>\$ (29,078,164)</u>	<u>\$ (36,700,323)</u>	<u>\$ (37,448,461)</u>	<u>\$ (37,333,223)</u>	<u>\$ (35,941,227)</u>
2,083,779	2,168,650	2,235,968	2,374,218	2,436,500	2,541,868
3,428,489	3,555,060	3,783,014	3,819,913	3,888,359	4,192,440
6,158,040	6,421,268	6,670,071	6,820,951	6,865,504	7,313,981
1,993,689	2,396,115	2,500,591	2,529,683	2,542,051	2,696,003
838,027	821,502	874,291	882,232	898,709	957,502
6,697,994	6,799,801	6,792,223	6,393,217	6,680,649	6,851,305
1,674,292	1,699,741	1,823,540	1,472,423	1,669,955	1,712,610
2,181,877	2,165,376	2,418,926	2,265,848	1,818,189	1,351,941
287,928	363,673	493,662	740,085	891,104	580,581
<u>2,717,695</u>	<u>2,767,959</u>	<u>5,100,485</u>	<u>6,718,068</u>	<u>3,552,421</u>	<u>6,221,153</u>
<u>28,061,810</u>	<u>29,159,145</u>	<u>32,692,771</u>	<u>34,016,638</u>	<u>31,243,441</u>	<u>34,419,384</u>
12	10	6	2	-	-
<u>16,188</u>	<u>41,457</u>	<u>40,409</u>	<u>28,905</u>	<u>24,161</u>	<u>37,956</u>
<u>16,200</u>	<u>41,467</u>	<u>40,415</u>	<u>28,907</u>	<u>24,161</u>	<u>37,956</u>
<u>28,078,010</u>	<u>29,200,612</u>	<u>32,733,186</u>	<u>34,045,545</u>	<u>31,267,602</u>	<u>34,457,340</u>
(413,858)	113,866	(4,016,899)	(2,833,834)	(5,607,031)	\$139,090
<u>(145,642)</u>	<u>8,582</u>	<u>49,762</u>	<u>(569,082)</u>	<u>(458,590)</u>	<u>(1,622,977)</u>
<u>(\$559,500)</u>	<u>\$122,448</u>	<u>(\$3,967,137)</u>	<u>(\$3,402,916)</u>	<u>(\$6,065,621)</u>	<u>(\$1,483,887)</u>

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

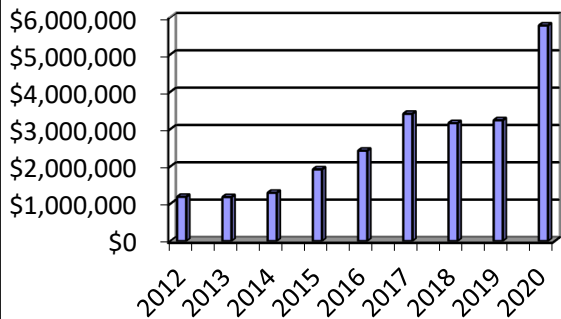
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General Fund				
Nonspendable	\$ 244,308	\$ 218,988	\$ 208,930	\$ 215,489
Assigned	865,461	1,185,752	1,179,242	1,294,158
Unassigned	<u>1,100,834</u>	<u>1,341,484</u>	<u>1,648,139</u>	<u>1,952,554</u>
<i>Total General Fund</i>	<u>2,210,603</u>	<u>2,746,224</u>	<u>3,036,311</u>	<u>3,462,201</u>
All Other Governmental Funds				
Nonspendable	380,830	628,507	796,385	676,385
Restricted	19,174,820	18,190,742	16,688,377	15,681,321
Committed	50,358	36,867	43,523	41,768
Assigned	1,455,786	1,902,586	2,000,634	2,981,912
Unassigned	<u>(12,422)</u>	<u>(69,040)</u>	<u>(36,449)</u>	<u>(555,942)</u>
Total All Other Governmental Funds	<u>21,049,372</u>	<u>20,689,662</u>	<u>19,492,470</u>	<u>18,825,444</u>
<i>Total Governmental Funds</i>	<u>\$ 23,259,975</u>	<u>\$ 23,435,886</u>	<u>\$ 22,528,781</u>	<u>\$ 22,287,645</u>

2015	2016	2017	2018	2019	2020
\$ 227,366	\$ 232,470	\$ 282,747	\$ 304,202	\$ 354,369	\$ 379,005
1,921,076	2,422,134	3,409,880	3,160,638	3,236,610	5,775,184
1,838,039	2,146,124	2,051,479	2,069,785	2,809,277	2,880,519
3,986,481	4,800,728	5,744,106	5,534,625	6,400,256	9,034,708
680,609	676,006	503,272	538,334	519,447	584,804
14,643,825	15,846,215	19,300,887	19,876,511	22,460,727	20,754,219
43,921	51,504	200,212	114,959	44,400	2,217,366
3,473,394	3,203,156	1,202,085	955,463	763,929	969,750
(765,769)	(844,831)	(650,103)	(564,441)	(639,271)	(946,815)
18,075,980	18,932,050	20,556,353	20,920,826	23,149,232	23,579,324
\$ 22,062,461	\$ 23,732,778	\$ 26,300,459	\$ 26,455,451	\$ 29,549,488	\$ 32,614,032

General Fund Nonspendable



General Fund Assigned



General Fund Unassigned

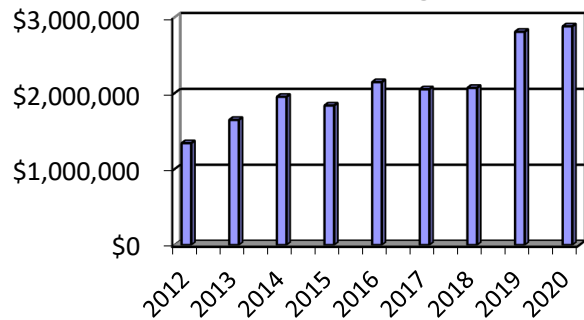


Table 4
Athens County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2011	2012	2013	2014
Revenues				
Property Taxes	\$ 12,085,653	\$ 11,162,802	\$ 12,146,623	\$ 12,191,171
Sales Tax	6,810,061	7,335,201	7,488,236	7,975,117
Intergovernmental	26,633,042	24,087,442	25,397,276	28,105,332
Charges for Services	5,650,053	5,256,921	4,824,314	5,297,497
Licenses and Permits	168,265	160,270	166,477	180,861
Fines and Forfeitures	356,289	357,444	285,240	338,686
Interest	173,415	200,907	112,338	147,396
Other Revenues	1,384,143	1,715,132	1,713,654	2,412,740
Total Revenues	53,260,921	50,276,119	52,134,158	56,648,800
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	5,771,779	6,032,282	6,516,743	6,482,015
Judicial	2,387,848	2,226,535	2,341,975	2,572,206
Public Safety	5,528,198	5,723,483	5,579,749	6,523,846
Public Works	5,490,075	5,159,020	5,485,836	6,711,058
Health	3,398,529	3,647,196	3,992,502	4,111,710
Human Services	27,645,287	26,258,264	27,646,380	30,185,727
Conservation and Recreation	52,129	141,761	420,364	28,091
Economic Development and Assistance	53,091	6,282	121,772	6,177
Capital Outlay	57,775	302,959	658,446	1,276,483
<i>Debt Service:</i>				
Principal Retirement	521,871	533,801	188,983	368,026
Interest and Fiscal Charges	87,305	70,278	46,422	41,419
Total Expenditures	50,993,887	50,101,861	52,999,172	58,306,758
Excess of Revenues Over (Under) Expenditures	2,267,034	174,258	(865,014)	(1,657,958)
Other Financing Sources (Uses):				
Sale of Capital Assets	750	1,653	211	43,615
Issuance of Bonds	24,995	-	-	358,007
Proceeds from Issuance of Notes	-	-	-	21,000
Proceeds of Loans	-	-	-	-
Inception of Capital Leases	81,687	-	54,443	975,056
Transfers - In	2,080,723	1,427,698	1,054,239	1,886,030
Transfers - Out	(2,080,723)	(1,427,698)	(1,054,239)	(1,886,030)
Total Other Sources (Uses)	107,432	1,653	54,654	1,397,678
Net Change in Fund Balances	\$ 2,374,466	\$ 175,911	\$ (810,360)	\$ (260,280)
Capital Outlay	\$ 2,726,530	\$ 2,364,653	\$ 2,705,694	\$ 3,835,314
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	1.26%	1.27%	0.47%	0.75%

2015	2016	2017	2018	2019	2020
\$ 14,459,487	\$ 15,196,215	\$ 16,555,632	\$ 16,443,063	\$ 17,026,416	\$ 17,683,363
8,372,286	8,499,542	8,615,763	7,865,640	8,350,604	8,563,915
26,286,963	30,789,349	31,556,428	31,201,317	36,420,298	35,221,086
5,530,820	5,769,857	5,863,695	5,442,199	5,474,617	6,883,455
178,781	171,344	157,297	163,621	181,350	193,692
312,668	285,186	232,736	224,257	214,811	213,269
287,673	362,384	491,422	733,120	885,254	578,823
2,538,407	2,301,034	4,421,698	5,738,430	3,552,421	6,221,153
57,967,085	63,374,911	67,894,671	67,811,647	72,105,771	75,558,756
6,863,493	7,609,073	12,474,186	9,607,071	8,525,026	7,446,353
2,695,174	2,394,299	2,943,230	2,942,354	2,366,704	3,156,497
6,193,240	6,501,509	6,740,824	7,412,908	8,159,701	7,880,035
6,941,021	6,056,521	5,186,269	7,260,913	13,763,483	8,485,479
4,333,027	4,884,531	4,691,580	5,370,544	5,008,534	11,679,428
29,984,762	32,216,322	33,000,089	33,255,940	34,585,863	32,303,560
26,272	48,445	6,179	255,258	6,600	0
7,518	115,252	-	54,510	62,337	151,152
747,642	1,533,578	3,938,105	849,185	344,611	1,017,218
388,557	345,646	303,994	530,455	312,182	688,275
65,835	64,721	214,042	164,477	156,427	241,380
58,246,541	61,769,897	69,498,498	67,703,615	73,291,468	73,049,377
(279,456)	1,605,014	(1,603,827)	108,032	(1,185,697)	2,509,379
21,421	3,161	329,750	5,681	-	0
-	-	-	-	3,492,803	-
-	-	-	-	-	-
-	-	-	-	-	536,734
32,851	17,245	3,841,758	41,279	-	18,431
1,247,602	718,833	3,464,166	867,988	2,255,406	1,802,828
(1,247,602)	(718,833)	(3,464,166)	(867,988)	(2,255,406)	(1,802,828)
54,272	20,406	4,171,508	46,960	3,492,803	555,165
\$ (225,184)	\$ 1,625,420	\$ 2,567,681	\$ 154,992	\$ 2,307,106	\$ 3,064,544
\$ 3,367,922	\$ 3,081,116	\$ 7,416,792	\$ 3,239,905	\$ 11,063,850	\$ 6,870,111
0.83%	0.70%	0.83%	1.08%	0.75%	1.40%

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		Estimated Actual Value		Assessed Value	Estimated Actual Value	Total Estimated Actual Value	Value To Total Assessed	Weighted Average Tax Rate
	Residential/Agricultural	Commercial/Industrial/PU			Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value					
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%	\$ 17.05				
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%	15.92				
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%	17.17				
2014	664,440,320	192,142,870	2,447,258,174	93,840,900	268,103,451	950,424,090	2,715,361,625	35.00%	17.09				
2015	705,578,170	201,754,030	2,592,248,095	96,310,410	275,158,841	1,003,642,610	2,867,406,936	35.00%	19.55				
2016	708,413,170	205,910,360	2,612,222,325	102,533,500	292,938,210	1,016,857,030	2,905,160,535	35.00%	19.57				
2017	712,910,520	200,730,900	2,610,273,537	158,360,050	452,434,663	1,072,001,470	3,062,708,200	35.00%	19.99				
2018	758,606,560	218,701,720	2,792,169,756	149,983,620	428,503,202	1,127,291,900	3,220,672,958	35.00%	19.93				
2019	765,413,450	225,039,610	2,829,724,392	170,611,570	487,437,255	1,161,064,630	3,317,161,647	35.00%	19.98				
2020	772,409,860	228,926,090	2,860,816,809	207,605,760	593,129,656	1,208,941,710	3,453,946,465	35.00%	19.63				

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<u>Townships</u>										
Athens	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Alexander	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	7.00
Ames	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
Bern	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Canaan	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Carthage	8.70	8.70	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30
Dover	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
Lee	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Lodi	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05
Rome	15.99	15.99	13.90	13.90	13.90	17.90	17.90	17.90	17.90	17.90
Troy	6.20	6.20	6.20	6.20	6.20	8.20	8.20	8.20	8.20	8.20
Trimble	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	7.70	7.70
Waterloo	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
York	9.10	9.10	9.10	8.85	8.85	8.85	8.85	8.85	8.85	8.85
<u>School Districts</u>										
Alexander Local	37.21	37.16	37.00	35.70	35.20	36.77	36.45	36.18	35.88	35.56
Trimble Local	29.45	29.48	29.42	28.57	33.57	34.34	34.27	34.21	34.00	28.79
Warren Local	34.73	34.97	34.85	34.24	34.22	34.08	33.30	38.253	38.392	37.823
Athens City	61.68	61.76	62.04	62.87	62.08	60.66	60.45	59.91	63.02	63.38
Federal Hocking Local	30.01	29.99	29.99	29.84	29.79	29.90	29.86	29.00	29.00	29.00
Nelsonville-York City	34.40	34.30	33.53	30.79	30.80	32.99	32.41	30.90	30.74	30.26
<u>Joint Vocational Schools</u>										
Tri-County	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Washington County	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<u>Cities</u>										
Athens	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Nelsonville	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
<u>Villages</u>										
Albany	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Amesville	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
Chauncey	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Coolville	7.90	7.90	2.90	2.90	2.90	2.90	2.90	3.90	3.90	3.90
Glouster	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20
Jacksonville	19.50	19.50	24.80	24.80	24.80	24.80	25.80	25.80	25.80	25.80
Trimble	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90
Buchtel	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	19.50	19.50
<u>Special Districts</u>										
The Plains Fire	10.20	10.20	10.20	10.20	10.20	10.20	6.70	6.70	9.20	9.20

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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										
2005, 2010, 2015 T.B. Hospital - 5 Years										
Residential/Agricultural Real	0.15	0.15	0.15	0.15	0.15	0.10	0.10	0.09	0.09	0.09
Commercial/Industrial and P.U. Real	0.18	0.18	0.19	0.19	0.18	0.12	0.12	0.11	0.11	0.11
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.20	0.20	0.20	0.20	0.20
2007, 2012, 2017 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.51	0.51	0.51	0.51	0.48	0.48	0.48	0.46	0.46	0.46
Commercial/Industrial and P.U. Real	0.55	0.56	0.56	0.56	0.54	0.54	0.54	0.52	0.51	0.51
General Business and P.U. Personal	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
2009, 2014, 2019 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.25	0.25	0.25	0.25	0.24	0.24	0.24	0.22	0.22	0.22
Commercial/Industrial and P.U. Real	0.25	0.25	0.25	0.25	0.24	0.24	0.24	0.23	0.23	0.23
General Business and P.U. Personal	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
2005, 2015 Children Services - 10 Years										
Residential/Agricultural Real	2.44	2.45	2.45	2.46	2.30	2.33	2.33	2.20	2.20	2.20
Commercial/Industrial and P.U. Real	2.44	2.47	2.48	2.48	2.40	2.36	2.37	2.29	2.24	2.25
General Business and P.U. Personal	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2000, 2010 Children Services - 10 Years										
Residential/Agricultural Real	1.35	0.67	1.36	1.02	1.30	1.29	1.28	1.22	1.36	1.22
Commercial/Industrial and P.U. Real	1.48	0.75	1.50	1.13	1.40	1.43	1.44	1.39	1.39	1.36
General Business and P.U. Personal	2.00	1.00	2.00	1.50	2.00	2.00	2.00	2.00	2.00	2.00
2001 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.21	1.22	1.22	1.22	1.16	1.16	1.16	1.10	1.10	1.09
Commercial/Industrial and P.U. Real	1.33	1.34	1.35	1.35	1.29	1.29	1.29	1.25	1.22	1.23
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
2005 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	2.32	2.33	2.33	2.34	2.21	2.21	2.21	2.09	2.09	2.10
Commercial/Industrial and P.U. Real	2.32	2.34	2.36	2.36	2.24	2.25	2.26	2.18	2.13	2.14
General Business and P.U. Personal	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85
2010, 2018 ACBDD (Beacon) - 8 Years										
Residential/Agricultural Real	1.80	1.30	1.30	1.55	1.70	1.70	1.70	1.61	1.61	1.61
Commercial/Industrial and P.U. Real	1.80	1.30	1.30	1.55	1.71	1.72	1.72	1.66	1.63	1.63
General Business and P.U. Personal	1.80	1.30	1.30	1.55	1.80	1.80	1.80	1.80	1.80	1.80
2014 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real					1.42	1.42	1.42	1.34	1.34	1.34
Commercial/Industrial and P.U. Real					1.43	1.43	1.44	1.39	1.35	1.36
General Business and P.U. Personal					1.50	1.50	1.50	1.50	1.50	1.50
2009, 2014, 2019 EMS - 5 Years										
Residential/Agricultural Real	0.30	0.30	0.30	0.30	0.47	0.47	0.47	0.45	0.45	0.45
Commercial/Industrial and P.U. Real	0.35	0.35	0.35	0.35	0.48	0.48	0.48	0.46	0.45	0.45
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
2005, 2010, 2015 EMS - 5 Years										
Residential/Agricultural Real	0.67	0.68	0.68	0.68	0.64	1.00	1.00	0.95	0.95	0.95
Commercial/Industrial and P.U. Real	0.74	0.75	0.75	0.75	0.72	1.00	1.00	0.97	0.94	0.95
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
2007, 2012, 2017 EMS - 5 Years										
Residential/Agricultural Real	0.68	0.69	1.00	1.00	0.95	0.95	0.95	0.89	0.90	0.90
Commercial/Industrial and P.U. Real	0.74	0.75	1.00	1.00	0.95	0.95	0.96	0.93	0.90	0.91
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)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Voted Millage - by levy										
2007, 2017 Health - 10 Years										
Residential/Agricultural Real	0.27	0.27	0.27	0.27	0.25	0.25	0.25	0.28	0.28	0.28
Commercial/Industrial and P.U. Real	0.25	0.26	0.26	0.26	0.25	0.25	0.25	0.29	0.28	0.28
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
2009, 2019 Health - 10 Years										
Residential/Agricultural Real	0.30	0.30	0.30	0.30	0.28	0.28	0.28	0.27	0.27	0.30
Commercial/Industrial and P.U. Real	0.30	0.30	0.30	0.30	0.28	0.29	0.29	0.28	0.27	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	0.40	0.40	0.40	0.40	0.38	0.38	0.38	0.36	0.36	0.36
Commercial/Industrial and P.U. Real	0.40	0.40	0.40	0.40	0.38	0.38	0.38	0.37	0.36	0.36
General Business and P.U. Personal	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
2002, 2012 317 Board - 10 Years										
Residential/Agricultural Real	0.71	0.72	1.00	1.00	0.97	0.96	0.95	0.92	0.91	0.87
Commercial/Industrial and P.U. Real	0.77	0.78	1.00	1.00	0.96	0.97	0.96	0.95	0.93	0.94
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2008, 2018 317 Board - 10 Years										
Residential/Agricultural Real	0.93	0.94	0.94	0.95	0.92	0.91	0.90	0.87	0.86	0.82
Commercial/Industrial and P.U. Real	0.88	0.90	0.90	0.90	0.87	0.87	0.87	0.86	0.84	0.84
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2014, 2019 Athens County Library - 5 Years										
Residential/Agricultural Real					0.95	0.95	0.95	0.90	0.90	1.20
Commercial/Industrial and P.U. Real					0.95	0.95	0.96	0.93	0.90	1.20
General Business and P.U. Personal					1.00	1.00	1.00	1.00	1.00	1.20
Total Voted Millage - By Type of Property										
Residential/Agricultural Real	14.29	13.18	14.46	14.40	16.77	17.08	17.05	16.22	16.35	16.46
Commercial/Industrial and P.U. Real	14.78	13.68	14.95	14.83	17.27	17.52	17.57	17.06	16.68	17.05
General Business and P.U. Personal	18.25	16.75	17.75	17.50	20.75	20.65	20.65	20.65	20.65	20.85
Total Millage - By Type of Property										
Residential/Agricultural Real	16.59	15.48	16.76	16.70	19.07	19.38	19.35	18.52	18.65	18.76
Commercial/Industrial and P.U. Real	17.08	15.98	17.25	17.13	19.57	19.82	19.87	19.36	18.98	19.35
General Business and P.U. Personal	20.55	19.05	20.05	19.80	23.05	22.95	22.95	22.95	22.95	23.15

Table 7 A
Athens County, Ohio
Principal Taxpayers
Real Estate Tax
January 1, 2019 and January 1, 2010

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	January 1, 2019	
		Assessed Value	Percent of Real Property Assessed Value
CPP Athens I LLC	Apartments	\$ 13,057,880	1.30%
BVSHSSF Athens LLC	Apartments	10,325,000	1.03%
Ohio University	Retail Shopping	10,196,230	1.02%
City of Athens	Parking Garage, etc.	7,325,600	0.73%
Continental 72 Fund LLC	Retail Shopping	7,247,270	0.72%
Athens River Gate LLC	Apartments	5,070,260	0.51%
Athens Ohio Properties I LLLP	Apartments	4,409,630	0.44%
Breston LLC	Apartments	3,278,510	0.33%
Sheltering Arms Hospital	Hospital	3,275,040	0.33%
McCoady Properties LTD	Nursing Home	3,006,920	0.30%
Total Top Ten		67,192,340	6.71%
Total All Others		934,143,610	93.29%
Total Assessed Value		\$ 1,001,335,950	100.00%

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	January 1, 2010	
		Assessed Value	Percent of Real Property Assessed Value
Ohio University	Retail Shopping	\$ 8,228,062	0.97%
AAC Athens, LLC	Car Seat Covers	7,616,557	0.90%
Continental 72 Fund, LLC	Hotel/Motel	7,544,641	0.89%
Hallmark Athens Student Housing, LLC	Apartments	4,706,980	0.57%
Sheltering Arms Hospital	Hospital	3,838,530	0.45%
Athens 08, LLC	Clinic	3,812,441	0.45%
Hayes Cornwell, LTD.	Apartments	2,262,730	0.27%
Southeastern Ohio Management Company, LLC	Retail Shopping	2,130,358	0.25%
Inn-Ohio of Athens, Inc	Hotel/Motel	1,999,964	0.24%
City of Athens	Parking Garage, etc.	1,802,043	0.21%
Total Top Ten		43,942,306	5.20%
Total All Others		801,216,694	94.80%
Total Assessed Value		\$ 845,159,000	100.00%

Real property taxes paid in 2020 are based on January 1, 2019 values.

Real property taxes paid in 2011 are based on January 1, 2010 values.

Source: Athens County Auditor

Table 7 B
Athens County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
December 31, 2019 and December 31, 2010

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2019	
		Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	Electric	\$ 63,337,440	30.51%
Texas Eastern Transmission Corp	Natural Gas	62,167,670	29.94%
AEP Ohio Transmission Company	Electric	42,031,680	20.25%
Tennessee Gas Pipeline	Natural Gas	25,094,430	12.09%
Columbia Gas Transmission Corp	Natural Gas	8,381,330	4.04%
Columbia Gas of Ohio Inc.	Natural Gas	5,158,640	2.48%
Buckeye Rural Electric Co. Inc	Electric	937,470	0.45%
Banc of America Leasing & Capital	Electric	204,920	0.10%
Ohio River Valley Pipeline	Natural Gas	152,900	0.07%
Washington Electric CO OP Inc.	Electric	96,570	0.05%
Total Top Ten		207,563,050	99.98%
Total All Others		42,710	0.02%
Total Assessed Value		\$ 207,605,760	100.00%

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2010	
		Assessed Value	Percent of Public Utility Assessed Value
Columbus Southern Power Company	Electric	\$ 45,801,360	53.51%
Texas Eastern Transmission Corp	Natural Gas	24,380,220	28.48%
Tennessee Gas Pipeline	Natural Gas	9,311,060	10.88%
Columbia Gas Transmission Corp	Natural Gas	2,196,530	2.57%
Columbia Gas of Ohio Inc.	Natural Gas	2,180,310	2.55%
Buckeye Rural Electric Co. Inc	Electric	727,380	0.85%
Ohio Power Co.	Electric	703,880	0.82%
General Electric Capital Commercial Inc.	Electric	164,950	0.19%
Washington Electric CO OP Inc.	Electric	96,770	0.11%
Ohio Oil Gathering Corp II	Petroleum	20,950	0.03%
Total Top Ten		85,583,410	99.99%
Total All Others		8,380	0.01%
Total Assessed Value		\$ 85,591,790	100.00%

Public utility tangible personal property tax paid in 2020 is based on values listed on December 31, 2019.
Public utility tangible personal property tax paid in 2011 is based on values listed on December 31, 2010.

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
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%
2014	53,499,421	50,777,399	94.91%	2,780,098	53,557,497	100.11%	7,224,659	13.50%
2015	57,933,298	54,774,911	94.55%	3,178,893	57,953,804	100.04%	7,852,219	13.55%
2016	59,113,087	56,445,334	95.49%	3,366,209	59,811,543	101.18%	8,318,129	14.07%
2017	63,388,618	60,836,746	95.49%	3,577,149	64,413,895	101.62%	7,140,792	11.27%
2018	64,153,158	61,840,454	96.40%	2,759,221	64,599,675	100.70%	6,489,934	10.12%
2019	68,239,160	65,759,222	96.37%	3,052,594	68,811,816	100.84%	6,751,103	9.89%
2020	71,597,939	69,531,349	97.11%	2,524,135	72,055,484	100.64%	6,236,403	8.71%

Source: Athens County Auditor

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

(2) In Ohio, delinquent taxes collected each year are not reported individually back to the tax year in which they became delinquent. Per the Ohio Revised Code, any delinquent taxes collected are distributed based on current levy percentages.

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

Year	Governmental Activities							Business-Type Activities					Percentage of Estimated Actual Value	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Sales Tax Notes	OWDA Loans	OPWC Loans	Premium on Notes Issued	Capital Leases	General Obligation Bonds	Revenue Anticipation Bonds	OWDA Loans	Rural Development (FmHA) Loans	Total Primary Government				
2011	\$ 361,384	\$ 715,000	\$ 440,377	\$ -	\$ 8,770	\$ 95,556	\$ 110,000	\$ 561,000	\$ 476,561	\$ 29,700	\$ 2,798,348	0.105%	0.158%	\$ 43.21	
2012	16,497	677,000	349,705	-	8,144	35,314	108,300	552,300	450,081	27,000	2,224,341	0.084%	0.117%	34.59	
2013	9,762	637,000	255,074	-	7,517	42,140	106,500	543,200	439,621	24,200	2,065,014	0.077%	0.107%	31.93	
2014	358,007	616,000	156,310	-	6,891	799,668	604,700	533,800	412,837	21,200	3,509,413	0.129%	0.175%	54.23	
2015	325,756	568,902	53,233	-	6,264	626,340	557,657	523,900	597,179	18,100	3,277,331	0.114%	0.157%	49.74	
2016	292,820	519,758	-	-	5,638	433,252	509,658	513,600	811,017	14,800	3,100,543	0.107%	0.146%	46.75	
2017	259,096	468,561	-	-	5,011	4,055,937	460,458	502,800	1,320,868	11,400	7,084,131	0.231%	0.326%	106.37	
2018	224,619	415,309	-	-	4,385	3,690,286	410,107	491,500	1,933,005	7,800	7,177,011	0.223%	0.328%	109.04	
2019	3,682,108	360,000	-	536,734	3,758	3,468,727	358,488	479,700	2,571,741	4,000	11,465,256	0.346%	0.504%	175.51	
2020	3,311,771	306,000	-	500,252	3,132	3,259,708	213,936	17,518,000	125,044	-	25,237,843	0.731%	N/A	386.33	

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			
2011	\$ 361,384	\$ -	\$ 361,384	\$ 110,000	\$ -	\$ 110,000	\$ 471,384	0.018%	\$ 7.28
2012	16,497	-	16,497	108,300	-	108,300	124,797	0.005%	1.94
2013	9,762	-	9,762	106,500	-	106,500	116,262	0.004%	1.80
2014	358,007	-	358,007	604,700	-	604,700	962,707	0.035%	14.88
2015	325,756	-	325,756	557,657	-	557,657	883,413	0.031%	13.41
2016	292,820	-	292,820	509,658	-	509,658	802,478	0.028%	12.12
2017	259,096	-	259,096	460,458	-	460,458	719,554	0.023%	10.80
2018	224,619	-	224,619	410,107	-	410,107	634,726	0.020%	9.64
2019	3,682,108	9,589	3,672,519	358,488	-	358,488	4,031,007	0.122%	61.71
2020	3,311,771	8,829	3,302,942	213,936	-	213,936	3,516,878	0.102%	53.83

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>									
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	
2014	331,930	271,925	60,005	-	-	44,579	28,666	0.82	
2015	351,894	244,590	107,304	44,979	10,987	46,200	24,056	0.85	
2016	486,316	359,525	126,791	45,999	9,922	78,760	5,116	0.91	
2017	533,720	320,267	213,453	49,200	8,887	131,403	9,793	0.91	
2018	441,923	303,282	138,641	48,151	7,767	81,431	56,448	0.72	
2019	465,123	663,134	(198,011)	49,319	2,683	160,802	6,486	(0.90)	
2020	501,963	208,606	293,357	50,452	6,160	2,893,947	99,278	0.10	
<i>Buchtel Water</i>									
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	
2014	86,893	114,328	(27,435)	-	-	2,475	1,084	(7.71)	
2015	119,166	86,251	32,915	-	-	2,525	1,034	9.25	
2016	133,742	123,872	9,870	-	-	2,576	984	2.77	
2017	162,151	123,068	39,083	-	-	2,627	932	2.77	
2018	179,749	155,656	24,093	-	-	2,681	876	6.77	
2019	197,941	158,802	39,139	-	-	2,734	825	11.00	
2020	26,490	383,269	(356,779)	-	-	39,192	5,298	(8.02)	
<i>Buchtel Sewer</i>									
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	
2014	157,876	155,966	1,910	11,200	28,899	-	-	0.05	
2015	176,005	183,366	(7,361)	11,900	28,374	-	-	(0.18)	
2016	183,785	142,675	41,110	12,300	27,827	-	-	1.02	
2017	188,812	159,542	29,270	10,800	27,255	-	-	1.02	
2018	197,684	172,065	25,619	13,500	26,657	-	-	0.64	
2019	209,254	268,466	(59,212)	14,100	8,770	-	-	(2.59)	
2020	18,560	(151,391)	169,951	573,800	23,628	-	-	0.28	
						Rural Development Loan Debt Service			
						Principle	Interest		
<i>Plains Water</i>									
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)	
2014	620,239	612,568	7,671	-	-	3,000	1,160	1.84	
2015	566,608	614,089	(47,481)	-	-	3,100	1,009	(11.56)	
2016	682,006	578,873	103,133	-	-	3,300	850	24.85	
2017	749,116	744,927	4,189	-	-	3,400	684	24.85	
2018	737,401	575,718	161,683	-	-	3,600	510	39.34	
2019	794,931	827,527	(32,596)	-	-	3,800	261	(8.03)	
2020	861,028	839,781	21,247	-	-	4,000	200	5.06	

(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, 2020

<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	\$ 7,380,863	100.00%	\$ 7,380,863
Overlapping:			
School Districts wholly within the County			
Athens City School District	62,180,310	100.00%	62,180,310
Entities not wholly within the County			
Alexander Local School District	1,440,000	86.95%	1,252,113
Nelsonville-York City School District	2,915,000	87.10%	2,538,925
Trimble Local School District	<u>134,999</u>	97.34%	<u>131,407</u>
Sub-Total Overlapping Districts	<u>66,670,309</u>		<u>66,102,755</u>
Grand Total	<u>\$ 74,051,172</u>		<u>\$ 73,483,618</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 2020 collection year.

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

	2011	2012	2013	2014
Assessed Valuation	\$ 930,750,790	\$ 931,524,260	\$ 939,312,540	\$ 950,424,090
Direct Debt Limit - ORC 133.04 and ORC 133.07 (3% of first 100,000,000 Assessed Valuation; 1 1/2% amount in Excess of 100,000,000 not in Excess of 300,000,000; 2 1/2% of amount in Excess of 300,000,000)	\$ 21,768,770	\$ 21,788,107	\$ 21,982,814	\$ 22,260,602
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	361,384	16,497	9,762	358,007
Less Amount Available in Debt Service	(6,680)	(6,683)	(6,685)	(6,688)
Amount of Debt Subject to Limit	354,704	9,814	3,077	351,319
Legal Debt Margin	\$ 21,414,066	\$ 21,778,293	\$ 21,979,737	\$ 21,909,283
Legal Debt Margin as a Percentage of the Debt Limit	98.37%	99.95%	99.99%	98.42%
Unvoted Debt Limit - 1% of Assessed Valuation	\$ 9,307,508	\$ 9,315,243	\$ 9,393,125	\$ 9,504,241
Amount of Debt Subject to Limit	354,704	9,814	3,077	351,319
Unvoted Legal Debt Margin	\$ 8,952,804	\$ 9,305,429	\$ 9,390,048	\$ 9,152,922
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	96.19%	99.89%	99.97%	96.30%

Source: Athens County Auditor

2015	2016	2017	2018	2019	2020
<u>\$ 1,003,642,610</u>	<u>\$ 1,016,857,030</u>	<u>\$ 1,072,001,470</u>	<u>\$ 1,127,291,900</u>	<u>\$ 1,161,064,630</u>	<u>\$ 1,208,941,710</u>
<u>\$ 23,591,065</u>	<u>\$ 23,921,426</u>	<u>\$ 25,300,037</u>	<u>\$ 26,682,298</u>	<u>\$ 27,526,616</u>	<u>\$ 28,723,543</u>
<u>325,802</u> <u>(6,690)</u>	<u>292,820</u> <u>(6,693)</u>	<u>259,096</u> <u>(6,696)</u>	<u>224,619</u> <u>(6,699)</u>	<u>3,682,108</u> <u>(6,770)</u>	<u>3,311,771</u> <u>(8,829)</u>
<u>319,112</u>	<u>286,127</u>	<u>252,400</u>	<u>217,920</u>	<u>3,675,338</u>	<u>3,302,942</u>
<u>\$ 23,271,953</u>	<u>\$ 23,635,299</u>	<u>\$ 25,047,637</u>	<u>\$ 26,464,378</u>	<u>\$ 23,851,278</u>	<u>\$ 25,420,601</u>
98.65%	98.80%	99.00%	99.18%	86.65%	88.50%
<u>\$ 10,036,426</u>	<u>\$ 10,168,570</u>	<u>\$ 10,720,015</u>	<u>\$ 11,272,919</u>	<u>\$ 11,610,646</u>	<u>\$ 12,089,417</u>
<u>319,112</u>	<u>286,127</u>	<u>252,400</u>	<u>217,920</u>	<u>3,675,338</u>	<u>3,302,942</u>
<u>\$ 9,717,314</u>	<u>\$ 9,882,443</u>	<u>\$ 10,467,615</u>	<u>\$ 11,054,999</u>	<u>\$ 7,935,308</u>	<u>\$ 8,786,475</u>
96.82%	97.19%	97.65%	98.07%	68.35%	72.68%

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

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate*
2011	64,757	\$ 1,767,907,000	\$ 27,296	9.9%
2012	64,304	1,896,353,000	29,490	8.5%
2013	64,681	1,937,544,000	29,995	9.0%
2014	64,713	2,004,584,000	30,977	6.9%
2015	65,793	2,082,868,000	31,613	6.3%
2016	66,320	2,130,064,000	32,183	6.4%
2017	66,597	2,171,713,000	32,610	6.1%
2018	65,818	2,189,999,000	33,274	5.6%
2019	65,327	2,273,150,000	34,796	5.3%
2020	65,327	N/A	N/A	7.3%

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

* Figures Updated as of May 2020 according to Ohio Labor Market Information.

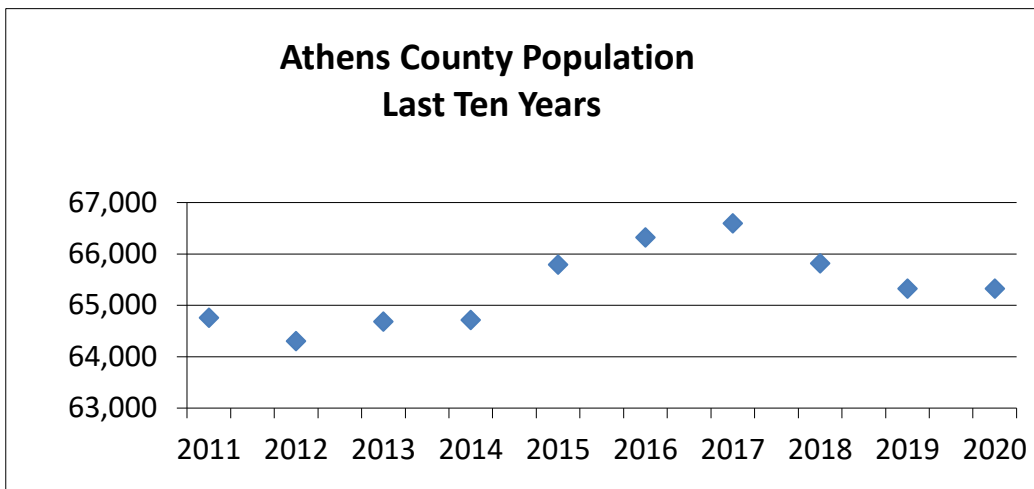


Table 15
Athens County, Ohio
Principal Employers
2020 and 2011

Employer	Nature of Business	2020			2011		
		(1) Number of Employees	Rank	Percentage of Total Employment	(1) Number of Employees	Rank	Percentage of Total Employment
Ohio University	Education	3,811	1	13.51%	3,795	1	13.13%
Ohio Health (O'Bleness Memorial Hosp.)	Health Care	762	2	2.70%	675	2	2.34%
Athens County Government	Government	556	3	1.97%	624	3	2.16%
Hocking College	Education	343	4	1.22%	500	4	1.73%
Athens City Bd of Ed	Education	330	5	1.17%	361	5	1.25%
Wal-Mart Stores Inc	Trade	320	6	1.13%	375	6	1.30%
Rocky Brands	Manufacturing	204	7	0.72%	315	7	1.09%
Kroger of Athens	Trade	201	8	0.71%			
Alexander Local Bd of Ed	Education	190	9	0.67%	195	9	0.67%
Holzer	Healthcare	175	10	0.62%			
City of Athens	Government	172			170	10	0.59%
Doctors Hospital of Nelsonville	Health Care	Closed			300	8	1.04%
Total		<u>7,064</u>		<u>24.42%</u>	<u>7,310</u>		<u>25.30%</u>
Total Employment within the County (2)		<u>28,200</u>			<u>28,900</u>		

Source: Athens Area Chamber of Commerce

(1) Source: Athens County Chamber of Commerce.

(2) Source: Athens County Economic Development Council.

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

	2011	2012	2013	2014
General Government				
Legislative and Executive				
County Commissioners	6.5	6.5	6.0	7.0
Auditor	13.0	12.5	13.0	15.0
Treasurer	4.0	4.0	5.0	5.0
Prosecuting Attorney	16.0	17.5	19.0	17.0
Data Processing	1.0	1.0	1.0	1.0
Board of Election	8.0	8.5	7.0	9.5
Recorder	4.0	4.0	4.0	4.0
Microfilm	2.0	2.0	2.0	2.0
Building and Grounds	6.0	6.0	6.0	5.0
Judicial				
Common Pleas Court	12.5	12.0	13.0	11.0
Law Library	1.0	1.0	1.0	1.0
Juvenile Court	13.0	12.5	10.5	9.5
Probate Court	4.0	3.0	3.0	2.0
Clerk of Courts	5.0	5.0	4.0	5.0
Title Office	6.5	6.0	7.0	7.0
Municipal Court	3.5	3.5	3.5	2.5
Public Safety				
Coroner	1.5	1.5	2.0	2.0
Sheriff	30.0	30.0	30.5	30.5
Emergency Management	2.0	1.5	1.5	1.5
911 Emergency Communications	17.5	16.5	17.0	17.0
SEPTA	-	-	-	-
HVCRC	-	-	-	-
Public Works				
County Engineer	26.0	24.0	24.0	24.0
County Planner	0.0	-	-	-
Soil & Water	4.0	4.0	4.0	6.0
Health				
Dog and Kennel	4.0	4.5	4.0	4.5
Solid Waste	20.0	19.0	18.0	1.0
Recycling	0.0	0.0	0.0	15.0
Health Department	19.0	22.0	18.5	18.5
Ambulance Service	46.0	49.5	49.0	47.5
Plains Water & Sewer	3.5	3.5	4.0	3.0
Buchtel Water & Sewer	1.0	1.0	1.0	2.0
Human Services				
317 Board	8.0	8.0	8.0	8.0
Veteran's Services	5.0	5.0	5.0	5.0
Department of Youth Services	3.0	2.5	2.5	2.5
Victim's Assistance	1.5	1.0	0.0	1.0
Job & Family Services	74.0	70.0	67.0	68.0
Child Support Enforcement	15.0	15.0	14.0	17.0
Children Services	72.5	72.0	73.5	76.0
ACBDD (Beacon School)	90.0	86.0	83.0	79.0
Total	549.5	541.5	531.5	532.5

Source: Athens County Auditor

Each part-time employee is reported as 0.5.

2015	2016	2017	2018	2019	2020
7.0	8.0	8.0	8.0	7.5	9.5
15.0	14.5	15.5	13.0	13.5	10.5
5.0	6.5	6.0	6.0	6.0	7.0
19.0	20.0	21.0	21.0	21.0	21.0
1.0	0.0	0.0	0.0	0.0	1.0
10.5	9.0	11.0	11.0	11.0	8.5
4.0	4.0	4.0	4.0	4.0	4.0
2.0	1.0	1.0	1.0	1.0	1.0
5.0	7.0	7.0	6.0	6.0	6.0
9.0	13.0	13.0	13.0	12.5	13.5
1.0	1.0	1.0	0.5	0.5	1.0
10.0	11.0	10.5	10.0	9.0	10.5
3.0	3.0	3.0	3.0	3.5	3.5
5.0	5.0	5.0	5.0	5.0	9.5
7.0	7.0	7.5	7.5	8.0	5.0
3.5	3.5	4.5	3.5	3.5	5.0
2.0	2.5	2.5	2.5	2.5	3.0
31.0	32.5	33.5	35.0	35.5	35.0
1.5	1.5	1.5	0.5	1.0	2.0
18.5	17.0	18.0	18.0	18.0	16.5
-	38.0	37.5	34.0	0.0	0.0
-	-	-	-	-	20.5
26.0	26.0	26.0	26.0	27.0	25.5
-	1.0	1.0	2.0	2.0	0.0
4.5	5.0	6.0	5.5	5.5	6.5
4.5	4.0	3.5	4.0	3.0	4.0
1.0	1.0	1.0	1.0	1.0	1.0
15.0	0.0	0.0	0.0	0.0	0.0
23.5	21.0	20.5	20.0	19.5	21.0
49.0	48.0	50.0	51.0	54.0	55.0
3.0	3.0	3.0	3.0	3.0	4.0
2.0	1.0	1.0	1.0	1.0	0.0
8.0	8.0	8.0	8.0	7.0	6.0
5.0	5.5	5.5	5.5	6.0	5.5
10.0	3.5	2.0	2.0	2.0	2.0
1.0	0.0	2.5	3.0	3.0	2.0
67.0	70.0	72.0	75.0	74.0	67.0
16.0	15.0	14.0	14.0	15.0	12.0
75.5	76.5	75.5	71.0	74.5	68.0
76.0	87.5	97.0	85.0	74.5	83.0
<u>547.0</u>	<u>581.0</u>	<u>599.5</u>	<u>579.5</u>	<u>541.0</u>	<u>556.0</u>

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
Legislative and Executive										
County Commissioners										
Number of resolutions	17	25	7	23	13	18	19	21	30	37
Number of meetings	53	55	56	60	52	50	52	52	54	51
Auditor										
Number of non-exempt conveyances	816	881	858	886	957	974	1,014	1,000	908	983
Number of exempt conveyances	715	652	732	704	698	751	738	688	748	846
Number of real estate transfers	1,531	1,533	1,590	1,590	1,655	1,725	1,752	1,688	1,656	1,829
Number of personal property returns-inter-co	-	-	-	-	-	-	-	-	-	-
Number of expense checks used	26,783	25,395	23,456	23,799	23,218	23,449	24,525	28,155	24,135	22,463
Number of payroll checks used	17,658	17,006	17,021	18,521	16,703	4,414	1,615	1,007	906	720
Number of vendors licenses issued	79	95	101	100	96	51	49	100	121	98
Treasurer										
Number of tax bill envelopes mailed Real	29,998	25,040	28,693	28,898	29,681	75,564	75,175	75,085	75,809	74,380
Number of tax bill envelopes mailed Real Delq	2,324	2,305	2,296	1,994	2,261	4,856	4,793	4,384	4,192	-
Number of tax bill envelopes mailed MH	6,191	5,940	6,062	5,997	6,126	7,229	6,865	6,883	6,861	6,855
Number of tax bill envelopes mailed PPT	42	31	8	-	8	-	7	-	-	-
Return on portfolio-weighted yield	0.96%	0.40%	0.31%	0.86%	1.01%	1.24%	1.62%	2.04%	1.93%	0.84%
Prosecuting Attorney										
Number of criminal cases - new	490	521	502	512	510	508	578	632	614	447
Number of cases - Civil/Township Requests/Appeals	190	188	155	406	214	638	859	1,117	1,206	1,276
Number of criminal cases - Probation Revocations	N/A	N/A	379	240	N/A	N/A	N/A	N/A	N/A	N/A
Board of Election										
Number of registered voters	49,726	47,858	44,024	43,737	38,319	45,418	45,165	45,318	40,919	39,342
Number of voters last general election	16,566	28,003	7,758	14,863	14,110	30,042	12,158	23,167	10,843	26,350
Percentage of registered voters that voted	33.31%	58.52%	17.62%	33.98%	36.82%	66.15%	26.92%	51.12%	26.50%	66.98%
Recorder										
Number of deeds recorded	1,921	2,386	2,186	2,142	2,177	2,359	2,342	2,546	2,376	2,412
Number of mortgages recorded	3,476	3,901	4,134	3,241	3,395	3,530	3,569	3,487	3,141	4,090
Number of liens recorded	268	240	199	238	279	344	667	447	622	464
Number of leases recorded	246	269	104	108	89	61	51	53	77	32
Number of power of attorneys recorded	95	93	108	122	129	101	109	119	120	98
Number of partnerships recorded	1	-	-	1	-	-	1	1	1	1
Number of military discharges recorded	11	20	12	6	5	6	-	4	5	2
Number of plats recorded	-	2	1	-	6	6	1	1	-	4
Number of miscellaneous items recorded	111	159	119	119	119	136	106	108	116	112
Building and Grounds										
Number of buildings	66	66	66	66	66	66	66	66	67	67

Source: Various Athens County Departments

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

	2011	2012	2013	2014	2015	2016	2018	2019	2019	2020
General Government										
Judicial										
Clerk of Courts/Common Pleas Court										
Number of civil cases filed	884	1,553	1,605	1,790	1,583	1,445	749	255	1,323	1,112
Number of criminal cases filed	490	521	501	512	510	508	578	632	618	447
Juvenile Court										
Number of unruly cases filed	44	31	20	18	11	23	46	50	43	48
Number of delinquent cases filed	207	149	205	216	196	202	114	114	143	87
Number of traffic cases filed	178	197	175	121	190	140	150	137	147	88
Number of neglected, dependent and abused children dispositions cases filed	33	75	57	97	100	87	100	79	45	85
Number of paternity/support cases filed	145	116	101	140	158	99	150	78	77	83
Number of other cases filed	133	114	113	160	202	153	167	154	165	105
Probate Court										
Number of civil cases filed	4	3	4	2	1	-	2	2	3	-
Municipal Court										
Number of civil cases filed	1,195	941	898	934	892	936	1,087	1,247	1,203	840
Number of criminal cases filed	3,404	3,610	3,122	2,896	3,147	2,686	2,974	2,578	2,223	1,514
Number of traffic cases filed	8,159	10,677	8,840	8,742	9,686	7,586	6,415	6,607	6,074	5,018
Law Library										
Number of volumes in collection	10,000	10,000	10,000	10,000	10,000	8,000	8,000	8,000	8,000	8,000
Public Safety										
Coroner										
Number of cases investigated	76	71	65	82	82	58	59	58	126	130
Number of autopsies performed	51	45	36	51	38	25	15	31	20	36
Number of toxicology without autopsy	-	-	-	-	-	-	2	2	6	6
Number of toxicology collected for Ohio State Highway Patrol	-	-	-	-	-	-	-	-	-	-
Sheriff										
Number of incidents reported	6,583	8,236	9,554	8,824	17,685	19,114	23,430	23,812	18,506	9,491
Number of papers served	5,344	5,675	5,743	5,887	2,365	2,780	3,334	3,124	3,462	2,425
Number of transport hours	6,656	4,160	4,866	5,189	4,974	4,659	4,868	4,135	3,938	3,052
Number of court security hours	6,240	6,240	5,450	6,240	6,240	6,240	6,240	6,240	6,240	6,240
911 Emergency Communications										
Number of calls received	84,620	140,067	124,355	114,399	127,210	94,945	97,047	100,639	81,406	92,399
Public Works										
County Engineer										
Miles of roads resurfaced	26.44	29.09	25.20	17.30	20.52	8.37	12.00	7.10	17.44	5.28
Number of bridges replaced/improved	3	24	2	7	5	6	7	4	12	5
Number of culverts built/replaced/improved	20	21	76	98	65	54	38	25	36	35

Source: Various Athens County Departments

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

	2011	2012	2013	2014	2015	2016	2018	2019	2019	2020
Health										
Ambulance Service										
Number of Basic Level Service Transports	1,435	1,611	1,440	1,578	1,259	256	1,741	2,260	2,418	2,114
Number of Advanced Level Service Transports	3,004	3,136	3,255	3,422	3,848	3,801	3,325	3,014	3,102	2,661
Number of Extra Advanced Level Service Transports	71	50	53	90	84	69	71	75	82	94
Number of Treat With Transport Transports	273	237	507	566	460	616	1,629	869	771	783
Dog and Kennel										
Number of 1 year dog licenses issued	10,129	9,911	9,867	9,523	9,835	9,358	8,641	8,651	9,282	9,561
Number of 3 year dog licenses issued	N/A	N/A	N/A	37	33	20	34	33	32	22
Number of permanent dog licenses issued	N/A	N/A	N/A	8	19	4	3	7	6	10
Number of kennel licenses issued	345	329	308	125	271	102	114	23	125	26
Sewer Districts										
Average monthly sewage treated (gallons)	12,630,000	10,777,000	11,425,000	11,240,000	7,260,000	5,760,000	5,970,000	6,060,000	6,774,000	6,076,000
Number of tap-ins	1,396	1,426	1,418	1,483	1,430	1,490	1,507	1,532	1,538	1,232
Number of customers	1,396	1,426	1,418	1,483	1,430	1,490	1,507	1,532	1,538	1,232
Water Districts										
Average monthly water billed	\$ 59,256	\$ 59,588	\$ 53,399	\$ 55,850	\$ 55,123	\$ 64,397	\$ 66,756	\$ 75,353	\$ 78,500	\$ 65,142
Number of tap-ins	1,446	1,476	1,445	1,458	1,464	1,476	1,481	1,466	1,475	1,266
Number of customers	1,446	1,476	1,445	1,458	1,464	1,476	1,481	1,466	1,475	1,266
Human Services										
Veteran's Services										
Number of clients served	2,985	2,162	2,031	2,113	1,836	1,964	1,693	1,675	957	1,613
Amount of benefits paid to county residents	\$ 376,134	\$ 339,493	\$ 329,606	\$ 340,198	\$ 327,987	\$ 353,494	\$ 366,318	\$ 312,278	\$ 221,324	\$ 138,157
Job & Family Services										
Average monthly client count - food stamps	11,332	11,431	11,586	11,135	10,311	10,323	9,836	9,069	8,022	9,134
Average monthly client count - day care children	226	142	185	161	161	256	150	144	197	181
Average monthly client count - WIA	135	139	64	97	104	71	64	63	65	59
Average yearly client count - job placement	1,117	1,402	1,047	1,049	1,456	785	683	129	297	121
Child Support Enforcement										
Average yearly active support orders	4,214	4,281	4,286	4,349	3,956	4,056	3,743	3,503	3,524	3,471
Percentage collected	63.27%	62.14%	63.88%	63.01%	63.99%	64.60%	63.15%	62.27%	60.80%	62.34%
Children Services										
Average monthly client count - foster care (Includes residential, relative, therapeutic)	77	78	76	77	88	106	104	99	83	76
Average monthly client count - adoption	33	25	26	24	28	31	33	39	35	30
Average In-home (Voluntary, Protective Service Order, Posittract)	60	48	36	37	36	29	20	24	26	25
ACBDD (Beacon School)										
Number of students enrolled	87	76	60	41	73	52	57	61	62	56
Early intervention program	14	11	14	8	13	11	15	12	16	18
Preschool	47	54	43	48	32	39	51	49	51	41
School Age	113	81	74	62	74	28	11	9	-	-
Number of employed at workshop & other	N/A	160	188	212	205	205	206	215	203	205
Residential Support	N/A	141	128	118	119	97	122	153	178	134
Supported Employment	N/A	175	154	166	168	170	391	390	399	420
Case Management										
Conservation and Recreation										
Number of Parks	1	1	1	1	1	1	1	1	1	1
Miles of Bike path	13.40	13.40	13.67	13.67	13.67	21.00	21.00	21.00	21.00	21.00
Miles of Recreational Trail	-	-	-	-	-	-	-	5.79	5.79	5.79

Source: Various Athens County Departments

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

<i>Function and Activity</i>	2011	2012	2013	2014
<i>General Government - Legislative and Executive</i>				
County Commissioners	\$ 6,159,095	\$ 6,168,199	\$ 6,219,519	\$ 6,219,519
Auditor	52,457	58,422	58,422	58,422
Treasurer	7,130	7,130	16,060	29,555
Prosecuting Attorney	6,793	35,684	35,684	61,924
Data Processing	140,865	147,138	147,138	147,138
Board of Election	797,157	789,271	793,718	793,718
Recorder	19,842	19,842	26,470	26,470
Microfilm	19,265	19,265	29,810	29,810
Records Center	-	-	35,578	111,967
Building and Grounds	259,596	364,693	371,540	392,540
<i>Total Legislative & Executive</i>	<u>7,462,200</u>	<u>7,609,644</u>	<u>7,733,939</u>	<u>7,871,063</u>
<i>General Government - Judicial</i>				
Common Pleas Court	209,960	209,960	91,960	86,465
Law Library	21,000	21,000	21,000	21,000
Juvenile Court	58,115	47,136	47,136	41,851
Probate Court	6,583	6,583	6,583	6,583
Clerk of Courts	68,950	68,950	68,420	34,219
<i>Total Judicial</i>	<u>364,608</u>	<u>353,629</u>	<u>235,099</u>	<u>190,118</u>
<i>Public Safety</i>				
Sheriff	1,806,460	1,856,865	1,995,648	2,115,732
Emergency Management	390,638	419,409	419,409	419,409
911 Emergency Communications	1,059,559	1,194,305	1,194,305	1,659,513
<i>Total Public Safety</i>	<u>3,256,657</u>	<u>3,470,579</u>	<u>3,609,362</u>	<u>4,194,654</u>
<i>Public Works</i>				
County Engineer	6,475,749	6,527,782	6,510,167	7,388,025
GIS	6,495	6,495	6,495	6,495
Infrastructure	76,818,708	77,998,889	78,841,093	80,139,289
<i>Total Public Works</i>	<u>83,300,952</u>	<u>84,533,166</u>	<u>85,357,755</u>	<u>87,533,809</u>
<i>Health</i>				
Dog and Kennel	719,388	698,088	726,700	726,700
Ambulance Service	1,952,025	2,188,056	2,408,327	2,383,634
Solid Waste	1,431,157	1,410,028	1,429,206	1,429,206
Health Department	123,918	123,918	123,918	114,055
<i>Total Health</i>	<u>4,226,488</u>	<u>4,420,090</u>	<u>4,688,151</u>	<u>4,653,595</u>
<i>Human Services</i>				
County Home Farm	28,711	28,711	28,711	28,711
Veteran's Services	5,135	5,135	5,135	5,135
Job & Family Services	2,940,343	2,959,305	2,802,565	2,802,565
Child Support Enforcement	6,908	6,908	6,908	6,908
Childrens Services	1,387,076	1,692,340	1,793,298	1,854,344
ACBDD (Beacon School)	7,123,769	7,123,769	7,328,209	7,215,380
<i>Total Human Services</i>	<u>11,491,942</u>	<u>11,816,168</u>	<u>11,964,826</u>	<u>11,913,043</u>
<i>Conservation and Recreation</i>				
Athens County Bikeway	469,545	486,948	902,055	913,068
Ferndale Park	61,126	61,126	61,126	61,126
<i>Total Conservation & Recreation</i>	<u>530,671</u>	<u>548,074</u>	<u>963,181</u>	<u>974,194</u>
Total Governmental Funds Capital Assets	<u><u>\$ 110,633,518</u></u>	<u><u>\$ 112,751,350</u></u>	<u><u>\$ 114,552,313</u></u>	<u><u>\$ 117,330,476</u></u>

Source: Athens County Auditor

	2015	2016	2017	2018	2019	2020
\$	6,211,968	\$ 6,224,363	\$ 6,281,363	\$ 6,344,858	\$ 7,764,213	\$ 7,764,213
	58,422	80,616	240,439	606,879	606,879	71,921
	22,425	22,425	22,425	22,425	22,425	22,425
	61,924	85,398	91,409	176,699	182,699	153,511
	139,602	139,602	139,602	27,065	27,065	27,065
	805,908	805,908	805,908	799,278	744,673	749,673
	26,470	27,689	27,689	33,439	33,439	33,439
	29,810	29,810	29,810	29,810	29,810	29,810
	111,967	111,967	111,967	111,967	518,136	642,822
	577,903	603,276	1,759,487	1,809,009	1,888,409	1,918,586
	8,046,399	8,131,054	9,510,099	9,961,429	11,817,748	11,413,465
	81,269	92,799	102,799	102,799	105,394	122,794
	21,000	21,000	21,000	21,000	21,000	21,000
	26,156	40,446	40,446	27,460	27,460	27,460
	6,583	12,634	12,634	12,634	12,634	12,634
	32,883	32,883	32,883	32,883	32,883	32,883
	167,891	199,762	209,762	196,776	199,371	216,771
	1,808,438	1,915,829	2,445,542	2,738,511	2,888,035	3,002,773
	419,409	419,409	419,409	396,909	421,219	371,215
	1,811,945	2,244,173	2,684,387	2,203,155	2,347,523	2,432,116
	4,039,792	4,579,411	5,549,338	5,338,575	5,656,777	5,806,104
	7,631,556	7,701,020	8,039,918	8,191,637	9,546,850	10,308,655
	6,495	6,495	6,495	6,495	13,763	13,763
	81,062,988	82,256,239	83,269,323	84,841,803	89,772,264	91,402,690
	88,701,039	89,963,754	91,315,736	93,039,935	99,332,877	101,725,108
	726,700	726,700	737,435	737,435	737,435	765,275
	2,942,051	3,082,474	3,438,485	3,500,197	3,721,324	6,192,311
	1,416,882	240,141	99,263	-	-	-
	114,055	114,055	114,055	127,671	127,457	597,457
	5,199,688	4,163,370	4,389,238	4,365,303	4,586,216	7,555,043
	28,711	28,711	28,711	28,711	28,711	28,355
	-	-	-	-	-	-
	2,704,180	2,704,672	4,719,266	4,737,925	6,231,568	6,428,394
	6,908	6,908	6,908	6,908	6,908	6,908
	1,816,338	1,803,003	1,774,903	1,802,555	1,802,555	1,770,319
	7,280,321	7,443,471	8,040,906	8,055,532	6,832,185	7,109,189
	11,836,458	11,986,765	14,570,694	14,631,631	14,901,927	15,343,165
	919,742	994,020	1,079,548	1,229,132	1,409,078	1,542,130
	61,126	61,126	71,098	71,098	71,098	76,823
	980,868	1,055,146	1,150,646	1,300,230	1,480,176	1,618,953
\$	118,972,135	\$ 120,079,262	\$ 126,695,513	\$ 128,833,879	\$ 137,975,092	\$ 143,678,609

Table 19
Athens County, Ohio
Assessed Valuation of Exempted Real Property
January 1, 2019

	United States of America	State of Ohio	County	Townships	Municipalities	Board of Education
<u>MUNICIPALITY</u>						
Athens City	\$ 334,150	\$ 15,870,250	\$ 4,902,420	\$ 244,860	\$ 15,595,590	\$ 7,355,210
Nelsonville City	461,210	102,270	5,257,740	-	1,639,750	8,267,770
Albany Corporation	-	38,470	10,510	17,110	139,140	151,110
Amesville Corporation	-	-	12,540	2,010	111,060	1,004,830
Buchtel Corporation	30,420	-	40	-	63,830	48,200
Chauncey Corporation	44,040	-	47,950	-	261,830	770,670
Coolville Corporation	-	23,030	42,970	52,560	86,250	909,200
Glouster Corporation	220	100	130,620	64,010	230,880	1,583,750
Jacksonville Corporation	7,960	-	3,380	2,110	112,950	-
Trimble Corporation	-	10	46,840	4,490	96,800	-
	<u>\$ 878,000</u>	<u>\$ 16,034,130</u>	<u>\$ 10,455,010</u>	<u>\$ 387,150</u>	<u>\$ 18,338,080</u>	<u>\$ 20,090,740</u>
<u>TOWNSHIPS</u>						
Athens Township	\$ 50	\$ 212,000	\$ 1,207,500	\$ 190,710	\$ 1,190,070	\$ 5,284,820
Alexander Township	-	517,970	14,980	27,860	240	1,609,030
Ames Township	-	28,130	610	32,210	31,550	-
Bern Township	-	179,660	-	45,710	-	3,560
Canaan Township	133,380	1,517,740	376,870	58,880	63,170	-
Carthage Township	-	365,790	4,400	107,920	-	-
Dover Township	2,923,490	13,790	776,350	55,940	41,970	5,010
Lee Township	-	19,860	47,840	127,310	35,220	29,880
Lodi Township	4,900	180,610	14,450	303,550	-	-
Rome Township	55,700	122,820	7,600	82,510	-	2,600,220
Troy Township	25,820	177,510	57,490	10,630	-	-
Trimble Township	1,748,690	2,414,560	16,270	1,017,160	56,820	2,011,730
Waterloo Township	71,790	2,297,220	46,600	98,210	-	-
York Township	2,890,100	722,290	69,630	99,410	-	1,270
	<u>\$ 7,853,920</u>	<u>\$ 8,769,950</u>	<u>\$ 2,640,590</u>	<u>\$ 2,258,010</u>	<u>\$ 1,419,040</u>	<u>\$ 11,545,520</u>
Total Athens County	<u>\$ 8,731,920</u>	<u>\$ 24,804,080</u>	<u>\$ 13,095,600</u>	<u>\$ 2,645,160</u>	<u>\$ 19,757,120</u>	<u>\$ 31,636,260</u>
<u>SCHOOL DISTRICTS</u>						
Athens CSD	\$ 3,301,730	\$ 16,615,040	\$ 6,934,220	\$ 400,730	\$ 17,063,440	\$ 13,415,710
Alexander LSD	76,690	3,062,240	134,380	562,270	174,600	1,790,020
Federal Hocking LSD	214,900	1,887,570	502,480	493,840	318,050	4,517,810
Trimble LSD	1,659,890	2,379,800	197,110	1,087,770	497,160	3,569,770
Nelsonville-York CSD	3,478,710	859,430	5,327,410	99,410	1,703,870	8,342,950
Warren LSD	-	-	-	1,140	-	-
	<u>\$ 8,731,920</u>	<u>\$ 24,804,080</u>	<u>\$ 13,095,600</u>	<u>\$ 2,645,160</u>	<u>\$ 19,757,120</u>	<u>\$ 31,636,260</u>
<u>Joint Vocational Schools</u>						
Tri-County J.V.S.	\$8,731,920	\$24,804,080	\$13,095,600	\$2,644,020	\$19,757,120	\$31,636,260
Washington County J.V.S.	-	-	-	1,140	-	-
	<u>\$8,731,920</u>	<u>\$24,804,080</u>	<u>\$13,095,600</u>	<u>\$2,645,160</u>	<u>\$19,757,120</u>	<u>\$31,636,260</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
\$ 580,690	\$ 241,594,460	\$ 17,693,070	\$ 4,964,750	\$ 516,380	\$ 8,310,590	\$ 1,505,640	\$ 319,468,060
175,620	14,072,700	976,340	1,107,950	25,380	-	46,760	32,133,490
30,370	-	149,030	963,490	-	-	26,580	1,525,810
-	-	3,490	16,100	-	-	-	1,150,030
-	-	-	196,400	-	-	104,720	443,610
-	-	44,780	283,380	7,670	-	115,880	1,576,200
-	-	161,240	302,280	1,670	-	-	1,579,200
-	-	586,390	280,060	-	-	49,570	2,925,600
-	-	-	61,990	-	-	72,390	260,780
20	-	16,640	16,620	17,280	-	-	198,700
<u>\$ 786,700</u>	<u>\$ 255,667,160</u>	<u>\$ 19,630,980</u>	<u>\$ 8,193,020</u>	<u>\$ 568,380</u>	<u>\$ 8,310,590</u>	<u>\$ 1,921,540</u>	<u>\$ 361,261,480</u>
\$ 89,510	\$ 210,670	\$ 442,490	\$ 2,102,920	\$ 13,270	\$ -	\$ 1,222,380	\$ 12,166,390
-	50,530	511,180	1,125,730	199,870	-	-	4,057,390
160	-	-	98,650	11,910	-	-	203,220
-	-	-	71,630	2,230	-	-	302,790
111,020	-	12,430	97,790	49,500	-	-	2,420,780
-	-	53,250	269,910	30,750	-	-	832,020
307,350	-	254,740	174,150	41,480	-	-	4,594,270
21,980	3,492,370	226,860	113,710	-	-	-	4,115,030
-	-	-	78,250	13,430	-	-	595,190
5,270	-	63,880	125,120	41,770	-	-	3,104,890
44,710	-	74,480	493,810	43,300	-	-	927,750
511,300	-	-	124,580	14,940	-	3,480	7,919,530
37,430	-	29,650	289,320	10,900	-	-	2,881,120
70,350	2,744,260	11,020	363,660	115,080	-	-	7,087,070
<u>\$ 1,199,080</u>	<u>\$ 6,497,830</u>	<u>\$ 1,679,980</u>	<u>\$ 5,529,230</u>	<u>\$ 588,430</u>	<u>\$ -</u>	<u>\$ 1,225,860</u>	<u>\$ 51,207,440</u>
<u>\$ 1,985,780</u>	<u>\$ 262,164,990</u>	<u>\$ 21,310,960</u>	<u>\$ 13,722,250</u>	<u>\$ 1,156,810</u>	<u>\$ 8,310,590</u>	<u>\$ 3,147,400</u>	<u>\$ 412,468,920</u>
\$ 1,074,980	\$ 241,805,130	\$ 11,836,990	\$ 7,503,880	\$ 604,320	\$ 8,310,590	\$ 2,128,560	\$ 330,995,320
86,060	3,542,900	916,720	2,593,110	232,290	-	26,580	13,197,860
67,450	-	6,966,860	1,393,160	147,520	-	715,340	17,224,980
511,320	-	603,030	518,600	32,220	-	125,440	11,182,110
245,970	16,816,960	987,360	1,668,010	140,460	-	151,480	39,822,020
-	-	-	45,490	-	-	-	46,630
<u>\$ 1,985,780</u>	<u>\$ 262,164,990</u>	<u>\$ 21,310,960</u>	<u>\$ 13,722,250</u>	<u>\$ 1,156,810</u>	<u>\$ 8,310,590</u>	<u>\$ 3,147,400</u>	<u>\$ 412,468,920</u>
\$1,985,780	\$262,164,990	\$21,310,960	\$13,676,760	\$1,156,810	\$8,310,590	\$3,147,400	\$412,422,290
-	-	-	45,490	-	-	-	46,630
<u>\$1,985,780</u>	<u>\$262,164,990</u>	<u>\$21,310,960</u>	<u>\$13,722,250</u>	<u>\$1,156,810</u>	<u>\$8,310,590</u>	<u>\$3,147,400</u>	<u>\$412,468,920</u>

Table 20
Athens County, Ohio
Athens County Taxes Collected
(Collection Year 2020)

Entity	Taxes ⁽²⁾			
	Real Estate	Manufactured Homes	Estate	Total
General Fund	\$ 2,777,608	\$ 32,411	\$ -	\$ 2,810,019
Children Services	4,499,885	50,758	-	4,550,643
ACBDD (Beacon School)	7,838,563	89,336	-	7,927,899
Ambulance Service	2,809,160	32,406	-	2,841,566
TB Levy	138,290	1,476	-	139,766
Senior Citizens	625,102	6,925	-	632,027
Senior Citizens Meals on Wheels	276,478	3,199	-	279,677
Total County Offices and Agencies	18,965,086	216,511	-	19,181,597
Health Department	1,149,256	13,284	-	1,162,540
317 Board	2,128,894	24,354	-	2,153,248
County Library	1,445,736	16,727	-	1,462,463
⁽¹⁾ Total Outside Agencies	4,723,886	54,365	-	4,778,251
Athens CSD	21,220,121	102,305	-	21,322,426
Nelsonville-York CSD	2,954,007	40,133	-	2,994,140
Alexander LSD	6,350,330	85,704	-	6,436,034
Federal Hocking LSD	4,402,914	78,794	-	4,481,708
Trimble LSD	1,069,872	19,437	-	1,089,309
Warren LSD	85,846	952	-	86,798
Tri-County JVS	2,622,430	26,586	-	2,649,016
Washington Co. JVS	4,619	59	-	4,678
Total Schools	38,710,139	353,970	-	39,064,109
Athens City	972,042	90	-	972,132
Nelsonville City	451,738	5,999	-	457,737
Albany Village	126,779	1,102	-	127,881
Amesville Village	48,357	710	-	49,067
Buchtel Village	81,653	2,754	-	84,407
Chauncey Village	48,534	1,291	-	49,825
Coolville Village	25,003	377	-	25,380
Glouster Village	191,236	2,690	-	193,926
Jacksonville Village	82,109	2,154	-	84,263
Trimble Village	60,564	876	-	61,440
Total Municipalities	2,088,015	18,043	-	2,106,058
Alexander Township	665,797	11,065	-	676,862
Ames Township	275,880	4,293	-	280,173
Athens Township	1,089,019	11,560	-	1,100,579
Bern Township	154,576	2,029	-	156,605
Canaan Township	417,844	1,875	-	419,719
Carthage Township	273,312	6,528	-	279,840
Dover Township	364,253	7,810	-	372,063
Lee Township	360,485	2,661	-	363,146
Lodi Township	322,755	4,531	-	327,286
Rome Township	410,739	7,536	-	418,275
Trimble Township	341,607	9,564	-	351,171
Troy Township	226,495	4,148	-	230,643
Waterloo Township	347,137	9,554	-	356,691
York Township	709,258	9,981	-	719,239
Total Townships	5,959,157	93,135	-	6,052,292
County Wide Total	\$ 70,446,283	\$ 736,024	\$ -	\$ 71,182,307

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 custodial funds which report gross taxes) and include Homestead and Credits from the State.

Table 21
Athens County, Ohio
Athens County State Payments and Special Assessments Collected
(Collection Year 2020)

Entity	State Payments			
	Gasoline	Motor Vehicle License	Local Government	Total
General Fund	\$ -	\$ 12,753	\$ 639,063	\$ 651,816
Co. Engineer	3,614,270	1,902,290	-	5,516,560
Total County Offices and Agencies	3,614,270	1,915,043	639,063	6,168,376
Athens City	-	41,905	388,443	430,348
Nelsonville City	-	17,014	62,121	79,135
Albany Village	-	52,046	18,002	70,048
Amesville Village	-	3,436	6,250	9,686
Buchtel Village	-	8,166	11,152	19,318
Chauncey Village	-	73,998	9,849	83,847
Coolville Village	-	15,877	13,023	28,900
Glouster Village	-	2,666	17,553	20,219
Jacksonville Village	-	27,604	9,380	36,984
Trimble Village	-	1,929	9,303	11,232
Total Municipalities	-	244,641	545,076	789,717
Alexander Township	134,259	24,513	14,842	173,614
Ames Township	134,259	15,139	11,865	161,263
Athens Township	154,886	42,176	47,310	244,372
Bern Township	134,259	13,763	11,676	159,698
Canaan Township	134,259	19,734	14,516	168,509
Carthage Township	134,259	23,311	16,139	173,709
Dover Township	134,259	26,249	18,533	179,041
Lee Township	134,259	18,396	13,049	165,704
Lodi Township	134,259	21,463	15,087	170,809
Rome Township	134,259	24,057	17,050	175,366
Trimble Township	134,259	18,288	15,710	168,257
Troy Township	134,259	25,105	16,469	175,833
Waterloo Township	134,259	22,020	14,891	171,170
York Township	134,259	18,937	18,753	171,949
Total Townships	1,900,253	313,151	245,890	2,459,294
County Wide Total	\$ 5,514,523	\$ 2,472,835	\$ 1,430,029	\$ 9,417,387
Special Assessments ⁽¹⁾				
Plains Water & Sewer	\$ 31,174	Athens City		\$ 522,181
Buchtel Water & Sewer	2,954	Nelsonville City		450
Trimble Waste Water	105,623	Albany Village		3,838
Hocking Conservancy District	102,027	Amesville Village		2,088
Le-Ax Water	17,791	Buchtel Village		407
Margrets Creek	160,477	Coolville Village		1,437
Tuppers Plains Chester Water	3,689	Glouster Village		5,559
Sunday Creek Water	4,115	Jacksonville Village		10,931
Total Special Districts	\$ 427,850	Trimble Village		2,725
		Total Municipalities		\$ 549,616

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.

Table 22
Athens County, Ohio
Detail Sales Tax Receipts
(Collection Year 2020)
(cash basis of accounting)

	General Fund		911 Emergency Communications		Total	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Regular Sales	\$ 1,316,303	19.04%	\$ 329,074	19.05%	\$ 1,645,377	19.04%
Direct Pay	19,016	0.28%	4,754	0.27%	23,770	0.28%
Seller's Use	1,382,024	19.99%	345,504	20.00%	1,727,528	19.99%
Consumer's Use	114,377	1.65%	28,594	1.65%	142,971	1.65%
Motor Vehicle	977,805	14.15%	244,250	14.14%	1,222,055	14.14%
Watercraft and Outboard Motors	12,484	0.18%	3,119	0.18%	15,603	0.18%
Liquor Control	41,905	0.61%	10,476	0.61%	52,381	0.61%
Voluntary Payments	2,232	0.03%	558	0.03%	2,790	0.03%
Assessment Payments	24,781	0.36%	6,195	0.36%	30,976	0.36%
Audit Payments	24,428	0.35%	6,108	0.35%	30,536	0.35%
Sales Tax on Motor Fuel	656	0.01%	164	0.01%	820	0.01%
Certified Assessment Payments	25,392	0.37%	6,344	0.37%	31,736	0.37%
Statewide Master	2,535,208	36.65%	633,302	36.65%	3,166,510	36.65%
Streamlined Sales-Intrastate	112,195	1.62%	28,049	1.62%	140,244	1.62%
Streamlined Sales-Interstate	43,533	0.63%	10,884	0.63%	54,417	0.63%
Streamlined Use	1,155	0.02%	289	0.02%	1,444	0.02%
Use Tax from Ohio IT 1040	2,030	0.03%	507	0.03%	2,537	0.03%
Non-Resident Motor Vehicle	3,339	0.05%	835	0.05%	4,174	0.05%
Non-Resident Watercraft	-	0.00%	-	0.00%	0	0.00%
Transient Sales	275,211	3.98%	68,803	3.98%	344,014	3.98%
Amnesty 2012	20	0.00%	5	0.00%	25	0.00%
Cigarettes	-	0.00%	-	0.00%	-	0.00%
Amnesty 2018	-	0.00%	-	0.00%	-	0.00%
Total Receipts	6,912,094	100.00%	1,727,814	100.00%	8,639,908	100.00%
Adjustments	-	-	-	-	-	-
Less Refund	(1,031)		(258)		(1,289)	
Aggregate Tax Receipts	6,911,063		1,727,556		8,638,619	
Less 1% Administrative Fee	(69,111)		(17,276)		(86,387)	
Total Tax Allocation	\$ 6,841,952		\$ 1,710,280		\$ 8,552,232	

Source: Ohio Department of Taxation

ATHENS COUNTY, OHIO

SINGLE AUDIT

For the Year Ended
December 31, 2020

ATHENS COUNTY, OHIO

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ATHENS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(C) PASSED THROUGH TO SUBRECIPIENTS	(A),(B),(F) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through Ohio Department of Education:</i>				
Child Nutrition Cluster:				
(D) School Breakfast Program	10.553	EDU01-3L70		\$ 6,638
(D) COVID-19 School Breakfast Program	10.553	EDU01-3L70		13,206
Total School Breakfast Program				<u>19,844</u>
(D) National School Lunch Program	10.555	EDU01-3L60		10,142
(D) COVID-19 National School Lunch Program	10.555	EDU01-3L60		20,309
Total National School Lunch Program				<u>30,451</u>
Total Child Nutrition Cluster				<u>50,295</u>
<i>Passed through Ohio Department of Job and Family Services:</i>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2021-11-5898		588,306
Total SNAP Cluster				<u>588,306</u>
<i>Passed through Ohio Department of Natural Resources:</i>				
Forest Service Schools and Roads Cluster:				
(G) Schools and Roads- Grants to States	10.665	N/A	\$ 13,271	26,542
Total Forest Service Schools and Roads Cluster			<u>13,271</u>	<u>26,542</u>
Total U.S. Department of Agriculture			<u>13,271</u>	<u>665,143</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Development Services Agency:</i>				
(E)(G) Community Development Block Grants/State's Program	14.228	N/A		45,027
Community Development Block Grants/State's Program	14.228	B-F-18-1AE-1		100,000
Community Development Block Grants/State's Program	14.228	B-F-18-1AE-1		18,000
Community Development Block Grants/State's Program	14.228	B-C-18-1AE-1		202,712
Community Development Block Grants/State's Program	14.228	B-F-18-1AE-1		973,229
Community Development Block Grants/State's Program	14.228	B-X-19-1AE-1		15,000
Total Community Development Block Grants/State's Program				<u>1,353,968</u>
Home Investment Partnerships Program	14.239	B-C-18-1AE-2		239,990
Total U.S. Department of Housing and Urban Development				<u>1,593,958</u>
U.S. DEPARTMENT OF INTERIOR				
<i>Passed Through Ohio Department of Natural Resources:</i>				
(G) Payments in Lieu of Taxes	15.226	N/A		20,448
(G) National Forest Acquired Lands	15.438	N/A	3,651	7,301
Total U.S. Department of Interior			<u>3,651</u>	<u>27,749</u>
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through the Ohio Attorney General:</i>				
Crime Victim Assistance	16.575	2020-VOCA-132920932		103,375
Crime Victim Assistance	16.575	2021-VOCA-133914494		26,564
Crime Victim Assistance	16.575	2020-VOCA-132920955		42,484
Crime Victim Assistance	16.575	2021-VOCA-133873330		12,272
Crime Victim Assistance	16.575	2020-VOCA-132920960		117,561
Crime Victim Assistance	16.575	2021-VOCA-133917459		31,886
Total Crime Victim Assistance				<u>334,142</u>
<i>Passed Through the Office of Criminal Justice Services:</i>				
Violence Against Women Formula Grants	16.588	2019-WF-VA5-8417		59,998
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-JG-LLE-5103 OCJS		12,714
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-JG-B01-6580		14,999
Total Edward Byrne Memorial Justice Assistance Grant Program				<u>27,713</u>
Total U.S. Department of Justice				<u>421,853</u>
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Perry County Department of Job and Family Services (WIOA Area 14):</i>				
WIOA Cluster:				
(G) WIOA Adult Program	17.258	N/A		321,051
(G) WIOA Youth Activities	17.259	N/A	15,067	328,101
(G) WIOA Dislocated Worker Formula Grants	17.278	N/A		210,089
Total WIOA Cluster				<u>859,241</u>
(G) WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277	N/A	17,226	27,186
Total U.S. Department of Labor			<u>32,293</u>	<u>886,427</u>

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ATHENS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(C) PASSED THROUGH TO SUBRECIPIENTS	(A),(B),(F) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	103679		1,373
Highway Planning and Construction	20.205	108549		61,351
Highway Planning and Construction	20.205	111031		19,555
Total Highway Planning and Construction Cluster				<u>82,279</u>
<i>Passed Through Ohio Department of Public Safety:</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	STEP-2020-Athens Co. Sheriff's Offi-00079		11,878
State and Community Highway Safety	20.600	STEP-2021-Athens Co. Sheriff's Offi-00023		2,029
Total State and Community Highway Safety				<u>13,907</u>
National Priority Safety Programs	20.616	DDEP-2020-Athens Co. Sheriff's Offi-00049		1,774
National Priority Safety Programs	20.616	DDEP-2021-Athens Co. Sheriff's Offi-00023		982
Total National Priority Safety Programs				<u>2,756</u>
Total Highway Safety Cluster				<u>16,663</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	STEP-2020-Athens Co. Sheriff's Offi-00079		11,488
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	STEP-2021-Athens Co. Sheriff's Offi-00023		5,360
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				<u>16,848</u>
<i>Passed Through the Ohio Emergency Management Agency:</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940044HIMEP		2,718
Total U.S. Department of Transportation				<u>118,508</u>
U.S. DEPARTMENT OF TREASURY				
<i>Passed Through Ohio Office of Budget Management:</i>				
COVID-19 Coronavirus Relief Fund	21.019	HB481-CRF-Local		3,577,621
Total U.S. Department of Treasury				<u>3,577,621</u>
APPALACHIAN REGIONAL COMMISSION				
<i>Direct from the US Dept. of Agriculture:</i>				
Appalachian Regional Development	25.001	OH-13749-00		132
Total Appalachian Regional Commission				<u>132</u>
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio University:</i>				
(G) Adult Education - Basic Grants to States	84.002	N/A		33,789
<i>Passed Through Ohio Department of Education:</i>				
Special Education Cluster (IDEA):				
Special Education_Grants to States	84.027	3M20		25,255
Special Education_Preschool Grants	84.173	3C50		3,060
Total Special Education Cluster (IDEA)				<u>28,315</u>
(H) Special Education-Grants for Infants and Families	84.181	H181A190024		51,147
Total U.S. Department of Education				<u>113,251</u>
U.S. ELECTION ASSISTANCE COMMISSION				
<i>Passed Through Ohio Secretary of State:</i>				
(G) 2018 HAVA Election Security Grants	90.404	N/A		28,265
(G) 2018 HAVA Election Security Grants	90.404	N/A		1,050
(G) COVID-19 2018 HAVA Election Security Grants	90.404	N/A		49,164
Total U.S. Election Assistance Commission				<u>78,479</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2021-11-5899		71,870
Temporary Assistance for Needy Families	93.558	G-2021-11-5898	297,183	3,518,916
Temporary Assistance for Needy Families	93.558	G-2021-11-5899		7,649
Total Temporary Assistance for Needy Families			<u>297,183</u>	<u>3,526,565</u>
Child Support Enforcement	93.563	G-2021-11-5898		1,309,775
CCDF Cluster:				
Child Care and Development Block Grant	93.575	G-2021-11-5898		87,800
Total CCDF Cluster				<u>87,800</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-06-0176/G-2021-06-0115		106,403
Foster Care_Title IV-E	93.658	G-2021-06-0176/G-2021-06-0115		1,419,403
Adoption Assistance	93.659	G-2021-06-0176		1,638,587
Social Services Block Grant	93.667	G-2021-11-5898		300,963
Social Services Block Grant	93.667	G-2021-06-0176		512
Social Services Block Grant	93.667	N/A		37,315
Total Social Services Block Grant				<u>338,790</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2021-11-5898		21,867
Children's Health Insurance Program	93.767	G-2021-11-5898		150,106
Medicaid Cluster:				
Medical Assistance Program	93.778	G-2021-11-5898		1,493,616
Medical Assistance Program	93.778	G-2021-06-0176		1,032
Medical Assistance Program	93.778	N/A		214,606
Total Medicaid Cluster				<u>1,709,254</u>
Total U.S. Department of Health and Human Services			<u>297,183</u>	<u>10,380,420</u>

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ATHENS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(C) OTHER FEDERAL RECEIPTS	(A),(B),(F) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Emergency Management Agency</i>				
(G) COVID-19 Emergency Food and Shelter National Board Program	97.024	N/A		7,889
(G) COVID-19 Emergency Food and Shelter National Board Program	97.024	N/A		14,461
Total Emergency Food and Shelter National Board Program				<u>22,350</u>
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-DR-I4360-OH		188,148
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-DR-4424-OH		177,414
Total Disaster Grant - Public Assistance				<u>365,562</u>
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005		21,032
Emergency Management Performance Grants	97.042	EMC-2020-EP-00004		30,758
Total Emergency Management Performance Grants				<u>51,790</u>
Total U.S. Department of Homeland Security				<u>439,702</u>
Total Federal Financial Assistance			\$ 346,398	\$ <u>18,303,243</u>

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:

- (A) This schedule includes the federal award activity of Athens County under programs of the federal government for the year ended December 31, 2020 and is prepared in accordance with the cash basis of accounting. The information on this schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Athens County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Athens County.
- (B) CFR Section 200.414 of the Uniform Guidance allows a non-federal entity that has never received a negotiated indirect cost rate to charge a de minimis rate of 10% of modified total direct costs to indirect costs. The County has not elected to use the 10% de minimis indirect cost rate.
- (C) The County passes certain federal awards received from various agencies to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash. As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.
- (D) The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, Athens County assumes it expends federal monies first.
- (E) The County has a revolving loan program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County. This schedule reports loans made and administrative costs as disbursements. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans, however are not included as disbursements on this schedule. These loans are collateralized by mortgages on the property or asset acquired. At December 31, 2020, the gross amount of loans outstanding under this program was \$228,939.
- (F) Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.
- (G) Pass-through grant numbers were unable to be obtained for these grants.
- (H) This portion of the grant was passed through the Ohio Department of Developmental Disabilities.

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements Performed in Accordance with
*Government Auditing Standards***

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements, and have issued our report thereon dated July 26, 2021, wherein we noted as described in Note 5 to the financial statements, Athens County adopted Government Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Furthermore, as described in Note 25 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Athens County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Athens County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Athens County

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Page 2

Purpose of this Report

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

Julian & Grube, Inc.

Julian & Grube, Inc.

July 26, 2021

**Independent Auditor’s Report on Compliance for Each Major Program
and on Internal Control Over Compliance and on the Schedule of Expenditures of Federal Awards Required
by the Uniform Guidance**

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Athens County’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Athens County’s major federal programs for the year ended December 31, 2020. Athens County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of Athens County’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on 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 that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Athens County’s compliance.

Opinion on Each Major Federal Program

In our opinion, Athens County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

Management of Athens County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Athens County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to 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.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements. We issued our report thereon dated July 26, 2021, which contained unmodified opinions on those financial statements. Our opinion also explained that Athens County adopted *Governmental Accounting Standards Board (GASB) Statement No. 84* during the year. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Julian & Grube, Inc.
July 26, 2021

ATHENS COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2020

1. SUMMARY OF AUDITOR'S 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>	No
<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 Program's Compliance Opinion</i>	Unmodified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under 2 CFR §200.516(a)?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Programs (listed):</i>	Community Development Block Grants/State's Program (CFDA #14.228); COVID-19 Coronavirus Relief Fund (CFDA #21.019); Temporary Assistance for Needy Families (CFDA #93.558); Medicaid Cluster
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$750,000 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None



Jill A. Thompson
Athens County Auditor

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020

Finding Number	Year Initially Occurred	Finding Summary	Status	Additional Information
2019-001	2019	<u>Significant Deficiency- Financial Statement Presentation</u> - The County had various audit adjustments necessary to properly record activity in 2019.	Partially Corrected	Moved to Management Letter for an adjustment made for inter-fund reimbursement.

OHIO AUDITOR OF STATE KEITH FABER



ATHENS COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 8/19/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov