

**FINANCIAL CONDITION  
ATHENS COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



**FINANCIAL CONDITION  
ATHENS COUNTY  
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**FINANCIAL CONDITION  
ATHENS COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 1999**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>			
<i>Pass through the Ohio Department of Education:</i>			
Food Distribution Program	10.550	N/A	\$3,008
Nutrition Cluster:			
School Breakfast Program	10.553	05-PU-99 05-PU-00	6,160 531
Total School Breakfast Program			<u>6,691</u>
National School Lunch Program	10.555	03-PU-99 04-PU-99 03-PU-00 04-PU-00	1,223 7,990 209 979
Total National School Lunch Program			<u>10,401</u>
Total Nutrition Cluster			17,092
Child and Adult Care Food Program	10.558	21-ML-99 21-ML-00 22-AD-99 22-AD-00	34,945 107,665 7,176 47,550
Total Child and Adult Care Food Program			<u>197,336</u>
Total United States Department of Agriculture			217,436
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Pass through the Ohio Department of Development:</i>			
Community Development Block Grant	14.228	BF 97-005-1 BP 97-005-1 BE 98-005-1 BF 98-005-1 BP 98-005-1 BC 98-005-1	123,261 154,960 500,000 171,986 32,900 442,801
Total Community Development Block Grant			<u>1,425,908</u>
Total United States Department of Housing and Urban Development			1,425,908
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>			
<i>Direct from the Federal Government:</i>			
Emergency Federal Law Enforcement Assistance - Cops Fast	16.577	95CFWX0736	64,924
<i>Pass through the Governor's Office of Criminal Justice Services:</i>			
Juvenile Accountability Incentive Block Grant	16.523	98-JB-013-A-009	17,875
Juvenile Justice and Delinquency Prevention	16.540	97-JJ-IN4-0617 98-JJ-DP2-0628	2,547 17,022
Total Juvenile Justice and Delinquency Prevention			<u>19,569</u>

**FINANCIAL CONDITION  
ATHENS COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 1999  
(Continued)**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
<b>UNITED STATES DEPARTMENT OF JUSTICE (Continued)</b>			
<i>Pass through the Governor's Office of Criminal Justice Services (Continued):</i>			
Byrne Formula Grant Program	16.579	96-DG-G03-7333 98-DG-F01-7188 98-DG-D02-7192	\$3,000 23,767 <u>14,628</u>
Total Byrne Formula Grant Program			41,395
Violence Against Women Formula Grant	16.588	96-WF-VA7-8407 97-WF-VA7-8417 98-WF-VA7-8417	1,406 7,948 <u>17,447</u>
Total Violence Against Women Formula Grant			26,801
Local Law Enforcement Block Grants Program	16.592	98-LE-LEB-3120	7,000
<i>Pass through the Ohio Attorney General's Office:</i>			
Crime Victims Assistance Program	16.575	98-VA-DSCE-135 98-VA-GENE-135T	9,772 <u>47,271</u>
Total Crime Victims Assistance Program			<u>57,043</u>
Total United States Department of Justice			234,607
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			
<i>Pass through the Ohio Emergency Management Agency:</i>			
Emergency Management - State and Local Government Assistance	83.534	FY98 FY99	975 <u>10,784</u>
Total Emergency Management - State and Local Government Assistance			11,759
Public Assistance Grant	83.544	DR-1164 DR-1227	47,100 <u>226,299</u>
Total Public Assistance Grant			<u>273,399</u>
Total Federal Emergency Management Agency			285,158
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>			
<i>Pass through the Ohio Department of Education:</i>			
Adult Education - State Grant	84.002	AB-S1-98C AB-S1-99	10,000 <u>67,931</u>
Total Adult Education - State Grant			77,931
Special Education Cluster:			
Special Education Grants to States (Title VIB)	84.027	6B-SF-00P	8,474
Special Education Preschool Grant	84.173	PG-S1-00P	<u>5,584</u>
Total Special Education Cluster			<u>14,058</u>
Total United States Department of Education			91,989

**FINANCIAL CONDITION  
ATHENS COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 1999  
(Continued)**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	<u>Disbursements</u>
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Direct from the Federal Government:</i>			
Temporary Child Care	93.656	90-CO-0761-03	\$16,314
<i>Pass through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant (Title XX)	93.667	FY99	42,166
		FY00	<u>16,871</u>
Total Social Services Block Grant (Title XX)			59,037
Medical Assistance Program (Medicaid: Title XIX)	93.778	0500014	<u>143,216</u>
Total United States Department of Health and Human Services			218,567
<b>CORPORATION FOR NATIONAL SERVICE</b>			
<i>Pass through Governor's Community Service Commission:</i>			
AmeriCorps	94.006	YCP-00-98	42
		YCP-00-99	<u>9,593</u>
Total AmeriCorps			<u>9,635</u>
Total Corporation for National Service			<u>9,635</u>
<b>Total Federal Awards Expenditures</b>			<b><u><u>\$2,483,300</u></u></b>

*The accompanying notes to this Schedule are an integral part of this Schedule.*

**FINANCIAL CONDITION  
ATHENS COUNTY  
NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - FOOD DISTRIBUTION**

Nonmonetary assistance, such as food received from the United States Department of Agriculture, is reported in the Schedule at the fair market value of the commodities disbursed. Monies are commingled with State grants. It is assumed federal monies are expended first. At December 31, 1999, the County had no significant food commodities in inventory.

**NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) LOAN PROGRAMS**

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

These loans are collateralized by mortgages of property and equipment. At December 31, 1999, the gross amount of loans outstanding under this program was \$938,421. Delinquent amounts due are \$138,931.

**NOTE D - MATCHING REQUIREMENTS**

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





STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

743 East State Street  
Athens Mall, Suite B  
Athens, Ohio 45701  
Telephone 740-594-3300  
800-441-1389  
Facsimile 740-594-2110  
www.auditor.state.oh.us

**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND  
ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Athens County  
15 South Court Street  
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the general purpose financial statements of Athens County, Ohio, (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 19, 2000. We did not audit the financial statements of Atco, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Atco, Inc., is based on the report of the other auditors. We conducted our audit in accordance with generally accepted auditing standards 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 Atco, Inc., were not audited by the other auditors in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to Atco, Inc.

**Compliance**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 19, 2000.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 19, 2000.

Financial Condition  
Athens County  
Report of Independent Accountants on Compliance and  
on Internal Control Required by *Government Auditing Standards*  
Page 2

This report is intended for the information of the Board of County Commissioners, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

**Jim Petro**  
Auditor of State

June 19, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

743 East State Street  
Athens Mall, Suite B  
Athens, Ohio 45701  
Telephone 740-594-3300  
800-441-1389  
Facsimile 740-594-2110  
www.auditor.state.oh.us

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

Athens County  
15 South Court Street  
Athens, Ohio 45701

To the Board of County Commissioners:

**Compliance**

We have audited the compliance of Athens County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 1999. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the 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. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1999. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings as item 1999-60705-001.

**Internal Control Over Compliance**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted a matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgement, could adversely affect the County's ability to administer a major program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable condition is described in the accompanying Schedule of Findings as item 1999-60705-002.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions, and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness. We also noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to the management of the County in a separate letter dated June 19, 2000.

#### **Schedule of Federal Awards Expenditures**

We have audited the general purpose financial statements of Athens County as of and for the year ended December 31, 1999, and have issued our report thereon dated June 19, 2000. We did not audit the financial statements of Atco, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Atco, Inc., is based on the report of the other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended for the information of the Board of County Commissioners, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



**Jim Petro**  
Auditor of State

June 19, 2000

**FINANCIAL CONDITION  
ATHENS COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 §.505  
DECEMBER 31, 1999**

**1. SUMMARY OF AUDITOR'S RESULTS**

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under §.510?	Yes
(d)(1)(vii)	Major Programs (list):	Community Development Block Grant Program, CFDA #14.228
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

None

**FINANCIAL CONDITION  
ATHENS COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 §.505  
DECEMBER 31, 1999  
(Continued)**

**3. FINDINGS FOR FEDERAL AWARDS**

<b>Finding Number</b>	<b>1999-60705-001</b>
<b>CFDA Title and Number</b>	<b>Community Development Block Grant Program, CFDA #14.228</b>
<b>Federal Award Number/Year</b>	<b>BF-97-005-1, BF-98-005-1, BP-97-005-1</b>
<b>Federal Agency</b>	<b>U.S. Department of Housing and Urban Development</b>
<b>Pass-Through Agency</b>	<b>Ohio Department of Development</b>

**Cash Management**

The Office of Housing and Community Partnership Financial Management Rules and Regulations Handbook, Section A(3)(f), states that the grantee must develop a cash management system to ensure compliance with the Fifteen-Day rule relating to the prompt disbursement of funds. The rule states that funds drawn down should be limited to an amount that will enable the grantee to disburse funds on hand to a balance of less than \$5,000 within fifteen days of receipt of any funds.

For 54% of the Community Development Block Grant receipts tested, the County did not make the corresponding disbursements in a timely manner.

We recommend the County establish a cash management systems that ensures compliance with the Fifteen-Day disbursement rule.

<b>Finding Number</b>	<b>1999-60705-002</b>
<b>CFDA Title and Number</b>	<b>Public Assistance Grant, CFDA #83.544</b>
<b>Federal Award Number/Year</b>	<b>DR-1164 and DR-1227</b>
<b>Federal Agency</b>	<b>Federal Emergency Management Agency</b>
<b>Pass-Through Agency</b>	<b>Ohio Emergency Management Agency</b>

**Record Keeping**

The Public Assistance Handbook, developed by the Ohio Emergency Management Agency dated July 1998, states that a file system should be established for each Disaster Survey Report (DSR). Each DSR should be filed in a separate folder and include all supporting documentation. Some examples of supporting documents to be placed in the file folder for Contract work are: Damage Survey Report; requests for bid and bid documents; contracts and invoices submitted by a contractor; warrants authorizing check issuance; checks issued in payment, etc.

Each DSR of the County was not filed in a separate folder and DSR records did not always contain copies of supporting documentation, especially bid and contract documents. This could allow errors to occur and not be detected in a timely manner.

We recommend that each DSR be filed in a separate folder and include all supporting documentation.

**FINANCIAL CONDITION  
ATHENS COUNTY  
SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A-133 §.315(b)  
DECEMBER 31, 1999**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; Finding no Longer Valid
1998-60705-001	A material weakness was issued for not ensuring the computer systems of the Plains Water and Sewer Department were Year 2000 compliant.	Yes	N/A
1998-60705-002	A noncompliance issue was reported regarding the failure to abide by the fifteen day disbursement rule for the Community Development Block Grant.	No	Not Corrected: Reissued as a noncompliance matter in this audit as finding number 1999-60705-001.
1998-60705-003	A reportable condition was issued regarding the failure to maintain the proper records for the FEMA project.	No	Not Corrected: Reissued as a reportable condition in this audit as finding number 1999-60705-002.







# Athens County Ohio

## Comprehensive Annual Financial Report

For The Year Ended December 31, 1999

# ATHENS COUNTY, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 1999



**David L. Lovett**  
Athens County Auditor

David M. Owen  
Patricia A. Brown  
Chief Deputy Auditors

Prepared by:

Alan D. Ferguson, Deputy Auditor  
and  
The Staff of the Auditor's Office

Steve Chiki  
Jane Elekes  
Tammi Goeglein  
Janet Harner

Ken Highland  
Larry Hines  
Tracie Newlun  
Jonetta Niggemeyer  
Michelle Rawlins

Tara Sayer  
Matt Sayers  
Tammy Seaman  
Carol Starlin

**ATHENS COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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ATHENS COUNTY, OHIO  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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# INTRODUCTORY SECTION

Photo: S. Louise Fish





*David L. Lovett*

ATHENS COUNTY AUDITOR  
15 S. COURT ST., ROOM 330  
ATHENS, OHIO 45701-2896



Honorable Mark Sullivan  
Honorable Bill Theisen  
Honorable Lenny Eliason

June 23, 2000

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our ninth Comprehensive Annual Financial Report (CAFR) for Athens County for the fiscal year ended December 31, 1999. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. 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. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County.

EXPLANATION OF CAFR SECTIONS

The CAFR provides the taxpayers of the County with financial data in a format which enables them to gain a true understanding of the County's financial affairs. The CAFR is divided into three sections: an Introductory Section, a Financial Section and a Statistical Section. The Introductory Section includes this transmittal letter, the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 1998 CAFR, the County's organizational chart and a list of elected officials. The Financial Section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the independent auditor's report on the financial statements. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Athens County was organized into a separate political entity in 1805. It includes fourteen townships, eight villages, and two cities. The City of Athens is the County seat with a estimated population of 21,094. The County encompasses 484 square miles and has a population of approximately 61,599.

A three-member Board of Commissioners, eleven other elected officials and the department heads govern the County. Although the elected officials and the department heads manage the internal operations of their respective offices, the Board of Commissioners authorize expenditures and serves as the budget and taxing authority and contracting body.

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





The County Treasurer is the custodian of all County funds, collecting local property taxes and investing all idle County funds as specified by Ohio law. In addition to the Commissioners, the Auditor, and the Treasurer, other elected officials include the Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, two Common Pleas Court Judges and a Probate-Juvenile Court Judge.

Athens County employs approximately 495 full-time people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, utilities services, road and bridge services, support services, and other County services.

## REPORTING ENTITY

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

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

## ECONOMIC OUTLOOK

Located in the heart of southeastern Ohio, Athens County is adjacent to Washington, Perry, Morgan, Hocking, Vinton and Meigs Counties. U.S. Routes 33 and 50, along with Ohio Routes 13, 32, 56, 78, and 550, serve the County.

Construction began in 1996 and will be completed in 2000 for the widening of the Athens to Coolville leg of the Appalachian Highway (Rt. 32/50). Plans for the future include the construction of a Super II highway to improve Rt. 33 from Athens to Meigs County and eventually a connector to Ravenswood, WV and I-77.

The Ohio University capital improvements program has several major renovations in progress. These include the renovation of the old Athens Mental Health Center buildings with the location of an arts museum and bio-technology center to this site. The University continues to refurbish a number of buildings at various points on campus and plans are under way for the University to build 500 new apartments for upper class students off Hooper Street.

The T.S. Trim Company has expanded to 345 employees since opening in August of 1988 and now has a payroll of \$9 million. This company is now the largest private employer in Athens County.

FPE, Athens (Previously Athens Plastics, Inc.) is located at the Poston Industrial site. Owned by Ernie Green Industries of Dayton, Ohio, FPE, Athens manufactures interior door components for a model of Honda automobile. This business currently employs 88 people.

The rural areas of the County are served by The Plains Water and Sewer District including Buchtel Water and Sewer, the LE-AX Water District, the Sunday Creek Valley Water District, the Hollister Water Association, the Bishopville Water Association and the Tupper's Plains-Chester Water District. The Trimble Township Waste Water Treatment facility is now in operation and serves the Villages of Glouster, Jacksonville and Trimble.

The overall economic outlook for the future looks good. The Athens County Port Authority has built a spec building at the Poston Industrial site. That area, with utilities now installed, continues to expand. Thirty seven acres are being developed near Chauncey for another industrial site and a new motel has been built on the east side of Athens City. In addition, Ohio University has leased ground for development on East State Street for a strip shopping complex and action is expected on the project during 2000. At The Plains a new assisted living facility opened on May 12, 1999 with 54 apartments and Windgate Condominiums with a target of 36 units opened in August, 1999. In Nelsonville, several new businesses have opened on Rt. 33. Private developers are working on housing and a golf course off of Armitage Road. In addition, a new golf course is scheduled to open near Buchtel in 2000. All of these projects will expand the tax base, add employment and contribute to the economic growth of the County.

### COUNTY GOVERNMENT INITIATIVES

In October, 1998 \$3,320,000 of general obligation bonds were advanced refunded with the issue of \$3,650,000 general obligation bonds. At that time the County also sold \$525,000 of general obligation bonds to finance the construction of a new animal shelter. These bonds are rated "Aaa" by Moody's and "AAA" by Standard and Poor's.

A .25% sales tax issue on the November, 1993 ballot was approved for a 911 emergency system. The system became operational April 2, 1996.

A County Planner was hired in 1991 under the Athens County Regional Planning Commission. The Planner and a Secretary are being funded by the County Commissioners, County Engineer and City-County Health Department.

An E-911 Dispatch Mapping System and an Automated House Numbering System have been implemented. Parcel conversion is 65% complete and we have implemented an Internet web site pilot project for our Ames Township parcel data as well as county-wide census, and E-911 road and stream data. A Geographic Information System (GIS) facility is being researched and an operations budget submitted for 2001. GIS applications are being developed by several area agencies. Our GIS implementation is ahead of schedule and well within budget. Athens County's GIS is being built at one third the cost that other counties of similar size have experienced.

The County Engineer's emphasis continues to be upon improving the surfaces of our county road system, now that all the major bridges are in good shape. Several resurfacing projects were accomplished and many more are planned. The Engineer's office is planning the rehabilitation of the County's three covered bridges utilizing credit bridge funds awarded by the Federal Department of Transportation. The mapping ability has greatly improved through the early implementation of GIS.

### FINANCIAL INFORMATION

#### Basis of Accounting

Athens County's accounting system is organized on a "Fund Basis". Each fund or account group is a distinct, self-balancing accounting entity. Although the County maintains its day-to-day accounting records on a cash basis, for financial reporting purposes, the County uses modified accrual basis of accounting for Governmental, Expendable Trust and Agency Funds, and the accrual basis of accounting for Proprietary Funds according to generally accepted accounting principles (GAAP).

The modified accrual basis of accounting recognizes revenue when measurable and available and expenditures when goods or services are received. Accrual basis of accounting recognizes revenue when measurable and earned and expenses when incurred. The basis of accounting for the various funds and account groups is fully described in Note 4 to the General Purpose Financial Statements.

#### Internal Controls

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

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

#### Budgetary Controls

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

#### RISK MANAGEMENT

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

CORSA provides general liability insurance maintained in the amount of \$6,000,000 for each occurrence and \$6,000,000 for public officials, law enforcement and automobile liability with \$250,000 for uninsured/underinsured motorists. The deductibles for these coverages are \$2,500 for each occurrence. CORSA also provides coverage for property and crime.

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

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

Finally, the County covers all its employees under the Ohio Bureau of Worker's Compensation and Medical Mutual major-medical coverage is available for those employees who choose to participate.

Further discussion of the County's risk management policies can be found in Note 24 to the General Financial Statements.

## FINANCIAL HIGHLIGHTS

### Financial Highlights-General Governmental Functions

Revenues for the Governmental Funds, which include General, Special Revenue, Debt Service, and Capital Projects Funds, totaled \$41,391,315 in 1999, an increase of \$5,520,924 or 15.39% over 1998 revenues on the GAAP basis. The following schedule presents a summary of revenues for all governmental fund types by source for the fiscal year ended December 31, 1999 and the increases (decreases) in relation to prior year amount.

REVENUES	AMOUNT	% OF TOTAL	INCREASE (DECREASE) FROM 1998	% OF INCREASE (DECREASE)
Taxes	\$11,774,566	28.45%	\$458,885	4.06%
Intergovernmental	23,104,897	55.82%	4,697,167	25.52%
Charges for Services	2,224,117	5.37%	(61,695)	(2.70%)
Licenses and Permits	92,301	0.22%	5,414	6.23%
Fines and Forfeitures	179,228	0.43%	(5,440)	(2.95%)
Interest	962,129	2.33%	(3,862)	(0.40%)
Other Revenue	<u>3,054,077</u>	<u>7.38%</u>	<u>430,455</u>	<u>16.41%</u>
<b>TOTAL</b>	<b><u>\$41,391,315</u></b>	<b><u>100.00%</u></b>	<b><u>\$5,520,924</u></b>	<b><u>15.39%</u></b>

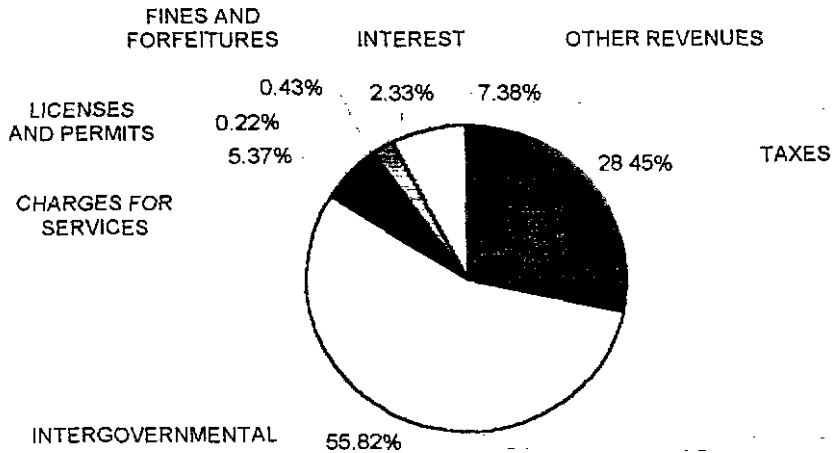
The above schedule shows there was a growth of 15.39% in revenue during 1999. The large increases in "Intergovernmental" and "Other Revenues" along with modest increases in "Taxes" and "Licenses and Permits" offset the decreases in "Charges for Services", "Fines and Forfeitures" and "Interest" leading to the \$5,520,924 overall increase. The "Intergovernmental" increase of 25.52% was due primarily to more grants and reimbursements being received in the Public Assistance, CDBG and CD Revolving Loan funds, while "Other Revenue" increased 16.41% mainly due to the reclassification of some Debt Service and Capital Project revenues from "Charges for Services". All the other revenues exhibited normal fluctuations.

Expenditures for the governmental funds were \$40,942,245 in 1999, an increase of \$5,803,718 or 16.52% from 1998 expenditures on the GAAP basis. The following schedule presents a summary of expenditures by function for the fiscal year ended December 31, 1999 and the increases (decreases) in relation to prior year amounts.

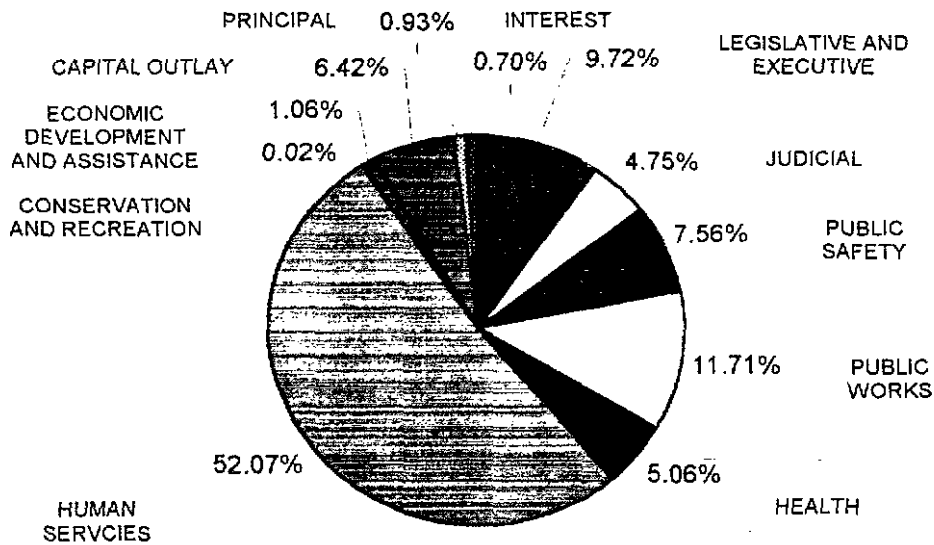
EXPENDITURES BY FUNCTION	AMOUNT	% OF TOTAL	INCREASE (DECREASE) FROM 1998	% OF INCREASE (DECREASE)
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$3,979,551	9.72%	\$175,592	4.62%
Judicial	1,945,204	4.75%	290,022	17.52%
Public Safety	3,093,926	7.56%	190,183	6.55%
Public Works	4,792,457	11.71%	1,117,215	30.40%
Health	2,073,007	5.06%	210,322	11.29%
Human Services	21,317,853	52.07%	2,546,382	13.51%
Conservation and Recreation	9,486	0.02%	(1,986)	(17.31%)
Economic Development and Assistance	435,044	1.06%	185,894	74.61%
Capital Outlay	2,626,570	6.42%	866,734	49.25%
<i>Debt Services:</i>				
Principal	381,495	0.93%	170,238	80.58%
Interest and Fiscal Charges	287,652	0.70%	53,122	22.65%
<b>TOTAL</b>	<b>\$40,942,245</b>	<b>100.00%</b>	<b>\$5,803,718</b>	<b>16.52%</b>

The "General Government - Legislative and Executive" 4.62% increase of \$175,592 showed normal growth. The reclassification of General Fund expenditures was the main factor in the "General Government - Judicial" expenditures increase of \$290,022 or 17.52%. The "Public Safety" expenditures exhibited a typical increase of \$190,183 or 6.55%. "Public Works" expenditures went up 30.40% due to increased activity in some Special Revenue Funds while an increase in both the General Fund and Special Revenue Funds led to a 11.29% gain of \$210,322 in "Health". "Human Services" showed normal growth by increasing \$2,546,382 or 13.57%. "Conservation and Recreation" expenditures decreased \$1,986 or 17.31% due to decreased activity. "Economic Development and Assistance" increased by \$185,894 or 74.61% due primarily to the expansion of Industrial Development. "Capital Outlay" expenditures went up by \$866,734 or 49.25% as a result of construction of the new animal shelter. The payments on the refunded County Building bonds was the main cause of the "Debt Service - Principal" expenditures increase of 80.58% and the "Debt Service - Interest and Fiscal Charges" expenditures increase of 22.65%.

### 1999 GOVERNMENTAL FUNDS REVENUES



### 1999 GOVERNMENTAL FUNDS EXPENDITURES



#### Financial Highlights - Proprietary Operations

"Charges for Services" revenues went up from \$660,957 in 1998 to \$692,967 in 1999. Revenues from "Tap-In Fees" decreased to \$16,000 from \$23,643 in 1998 due to fewer new customers being added to the water and sewer systems. These represent an increase of 4.84% and a decrease of 32.33% respectively. "Other Revenue" went up from \$22,707 in 1998 to \$23,788 in 1999, a 4.76% increase. These led to a 3.60% increase of \$25,448 in total 1999 operating revenues from \$707,307 in 1998 to \$732,755 in 1999.

Total operating expenses increased by 38.98% from \$527,981 in 1998 to \$733,775 in 1999 due to the start up of the Buchtel Water and Sewer fund. This increase combined with the gain in revenues led to a 100.57% decrease in operating income from \$179,326 in 1998 to (\$1,020) in 1999.

## CASH MANAGEMENT

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

Athens County's cash is pooled for the Treasurer's investment program. The County's investments were divided among demand deposit accounts, certificates of deposit, Star Ohio, U.S. Treasury Notes, and discount notes.

A majority of the County's deposits are collateralized by pooled collateral. Although these deposits are categorized by GASB as "uninsured and uncollateralized" since the collateral is not held in the County's name, by law, financial institutions may establish a collateral pool to cover all public deposits. The fair value of the pooled collateral must equal at least 110 percent of the public funds on deposit. The collateral is held by trustees, including the Federal Reserve Bank and designated third party trustees of the financial institutions.

All interest earned is allocated to the General Fund except those several funds that are mandated by Ohio law. Interest revenue earned on investments during 1999 was \$929,835 and was credited to various funds.

## DEBT ADMINISTRATION

As of December 31, 1999, the County had \$3,940,000 in general obligation bonds outstanding. Of the general obligation bonds, \$3,465,000 represents the debt related to renovation of various County Buildings and \$475,000 represents the debt related to the animal shelter construction. In 1999, \$235,000 in general obligation bonds were retired.

The County, on December 31, 1999 had outstanding an Ohio Water Development Authority (OWDA) loan in the amount of \$136,783 and a Farmers Home Administration (FmHA) loan in the amount of \$53,600. These loans were used to help finance the Plains Water and Sewer construction. The County also has OWDA loans of \$1,130,481 and \$206,258 which were used to finance closure costs of the 691 Landfill. Lastly, the County has \$470,062 and \$237,396 in OWDA loans outstanding with \$111,587 being drawn on the second loan in 1999. These two loans are being used to finance various sewer projects.

The County had \$1,054,568 in outstanding general obligation notes on December 31, 1999. These notes are for the Welfare Building renovation, the County Engineer's equipment purchases, Human Services phone system, industrial development, 691 Landfill closure and the Plains Sewer construction projects.

As of December 31, 1999, the direct legal debt margin was \$8,356,801.

## INDEPENDENT AUDIT

Athens County had an independent audit of all its funds by the Ohio Auditor of State for the year ended December 31, 1999. The opinion of the Auditor of State can be found at the beginning of the Financial Section of this report.

## CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Athens County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 1998. 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, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.


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

## ACKNOWLEDGEMENTS

This 1999 Comprehensive Annual Financial Report demonstrates the Athens County Auditor's Office's commitment to professionalism. This report increases the accountability of the management of the County to our taxpayers.

I want to thank the Athens County Commissioners, each of the elected officials and department heads and the many county employees whose cooperation made this report possible. I particularly want to recognize J. L. Uhrig & Associates for their assistance and guidance in coordinating the creation of this ninth Comprehensive Annual Financial Report.

And finally, I wish to thank all the staff of the Athens County Auditor's office who contributed to this report, and in particular, Deputy Auditor Alan Ferguson for his dedication and untiring efforts in compiling this report.

Sincerely,  
  
David L. Lovett  
Athens County Auditor



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Athens County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1998

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



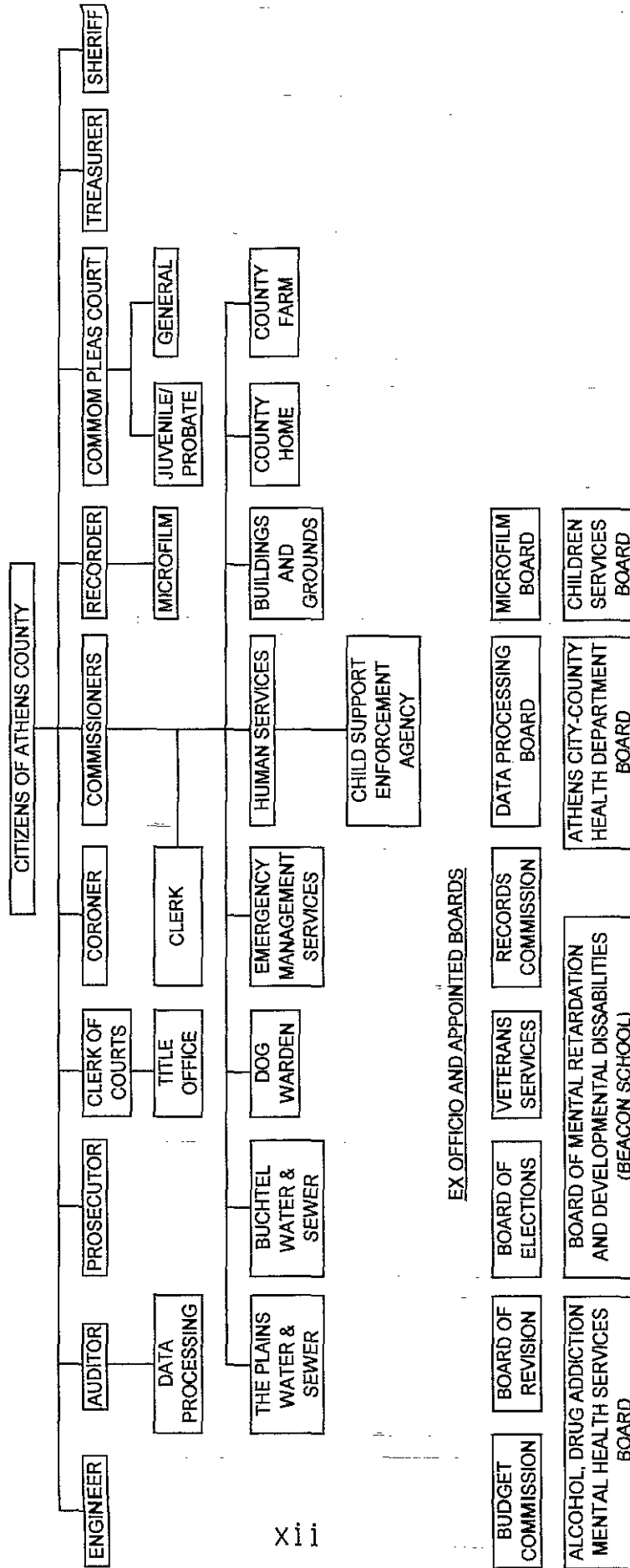
*Cary Brubaker*  
President

*Jeffrey L. Essler*  
Executive Director

**ATHENS COUNTY  
ELECTED OFFICIALS  
AS OF DECEMBER 31, 1999**

<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Leonard Eliason	County Commissioner	1/01/99 to 12/31/02
Mark Sullivan	County Commissioner	11/20/98 to 1/02/01
Bill Theisen	County Commissioner	1/02/97 to 1/01/01
David L. Lovett	County Auditor	3/08/99 to 3/10/03
JaVon Kittle Cooper	County Treasurer	9/01/97 to 9/02/01
William R. Biddlestone	Prosecuting Attorney	1/06/97 to 12/31/00
Archie Stanley	County Engineer	1/06/97 to 12/31/00
Julia Michael Scott	County Recorder	1/06/97 to 12/31/00
Scott Jenkinson, DO	County Coroner	8/26/98 to 12/31/00
Christie Mitchell	Clerk of Courts	1/06/97 to 12/31/00
Alan Goldsberry	Common Pleas Court Judge	2/09/97 to 2/08/03
Michael Ward	Common Pleas Court Judge	1/01/99 to 12/31/04
Edward S. Robe	Probate/Juvenile Court Judge	2/09/97 to 2/09/03
David E. Redecker	Sheriff	1/06/97 to 12/31/00

# ORGANIZATIONAL CHART OF ATHENS COUNTY



# FINANCIAL SECTION

Photo: S. Louise Fish





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

743 East State Street  
Athens Mall, Suite B  
Athens, Ohio 45701  
Telephone 740-594-3300  
800-441-1389  
Facsimile 740-594-2110  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

## REPORT OF INDEPENDENT ACCOUNTANTS

Athens County  
15 South Court Street  
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the accompanying general purpose financial statements of Athens County, Ohio, (the County) as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Atco, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts discretely presented for Atco, Inc., is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards 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 of material misstatement. The financial statements of Atco, Inc., were not audited by the other auditors in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Athens County, Ohio, as of December 31, 1999, and the results of its operations and cash flows of its proprietary fund types and component units for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2000, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

**Jim Petro**  
Auditor of State

June 19, 2000

**GENERAL  
PURPOSE  
FINANCIAL  
STATEMENTS**

ATHENS COUNTY, OHIO  
 Combined Balance Sheet  
 All Fund Types, Account Groups and Discretely Presented Component Units  
 December 31, 1999

	<u>Governmental Fund Types</u>			<u>Proprietary Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Internal Service</u>
<b><u>Assets and Other Debits:</u></b>						
<b>Assets:</b>						
Cash and Cash Equivalents	\$1,221,603	\$10,970,678	\$115,803	\$428,875	\$611,158	\$288,901
Cash and Cash Equivalents in Segregated Accounts	2,347	12,602			240,423	
<b>Receivables:</b>						
Taxes						
Accounts	3,077				70,402	
Special Assessments						
Accrued Interest	122,197					
Loans						
Notes		938,421				
Due from Agency Funds-Taxes	1,310,000	5,362,415				
Due from Other Funds	534,985	130,673			2,040	
Due from Other Governments	940,957	913,193				
Due from Component Unit		644				
Due from Primary Government						
Materials and Supplies Inventory	5,254	41,047				
Prepaid Items	82,263	116,856			1,905	
Fixed Assets, (Net where applicable of Accumulated Depreciation)						
					2,654,457	
<b>Other Debits:</b>						
Amount Available in Debt Service Fund for Retirement of General Obligations						
Amount to be Provided from General Government Resources						
<b>Total Assets and Other Debits</b>	<b><u>\$4,222,683</u></b>	<b><u>\$18,486,529</u></b>	<b><u>\$115,803</u></b>	<b><u>\$428,875</u></b>	<b><u>\$3,580,385</u></b>	<b><u>\$288,901</u></b>

See accompanying notes to the general purpose financial statements.



Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Units		Totals (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations	Primary Government	Atco Inc.	Athens Co. Port Authority	Reporting Entity
\$3,945,285			\$17,582,303	\$195,171	\$47,372	\$17,824,846
163,709			419,081			419,081
31,823,022			31,823,022			31,823,022
			73,479	39,001		112,480
325,899			325,899			325,899
			122,197		397	122,594
			938,421			938,421
			0	30,000		30,000
			6,672,415			6,672,415
			667,698			667,698
820,830			2,674,980			2,674,980
			644			644
			0	6,304		6,304
			46,301	63,949		110,250
			201,024	2,975	1,811	205,810
	23,003,743		25,658,200	37,353	1,245,190	26,940,743
		88,242	88,242			88,242
		9,116,363	9,116,363			9,116,363
<u>\$37,078,745</u>	<u>\$23,003,743</u>	<u>\$9,204,605</u>	<u>\$96,410,269</u>	<u>\$374,753</u>	<u>\$1,294,770</u>	<u>\$98,079,792</u>

**ATHENS COUNTY, OHIO**  
**Combined Balance Sheet**  
*All Fund Types, Account Groups and Discretely Presented Component Units*  
**December 31, 1999**

	<i>Governmental Fund Types</i>			<i>Proprietary Fund Types</i>		
	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>	<i>Enterprise</i>	<i>Internal Service</i>
<b><i>Liabilities:</i></b>						
Accounts Payable	\$80,216	\$312,279			\$12,171	
Contracts Payable	51,148	428,991		104,017	23,002	
Accrued Wages and Benefits	127,389	386,871			5,854	
Compensated Absences Payable	16,952	1,775			12,967	
Due to Other Funds		536,877			16,882	
Due to Other Funds-Taxes						
Due to Other Governments	119,422	433,164			37,441	
Due to Component Unit		6,304				
Due to Primary Government						
Deposits Held and Due to Others		863				
Deferred Revenue	1,310,000	8,520,590				
Undistributed Monies		8,910				
Matured Bonds Payable			17,000			
Matured Interest Payable			10,561		165	
Accrued Interest Payable	7,572	2,974		4,614	20,225	
Notes Payable	75,000	604,126		277,942	97,500	
Capital Leases Payable						
Landfill Post-Closure Costs Payable						
OWDA Loans Payable					844,241	
FmHA Loans Payable					53,600	
General Obligation Bonds Payable						
<b>Total Liabilities</b>	<b>1,787,699</b>	<b>11,243,724</b>	<b>27,561</b>	<b>386,573</b>	<b>1,124,048</b>	<b>0</b>
<b><i>Fund Equity and Other Credits:</i></b>						
Investment in General Fixed Assets						
Contributed Capital					1,157,544	
<b><i>Retained Earnings:</i></b>						
Unreserved					1,298,793	288,901
<b><i>Fund Balance:</i></b>						
Reserved for Loans Receivable		860,574				
Reserved for Encumbrances	138,327	213,825		10,996		
Reserved for Inventory	5,254	41,047				
<b><i>Unreserved:</i></b>						
Undesignated	2,291,403	8,127,359	88,242	31,306		
<b>Total Fund Equity and Other Credits</b>	<b>2,434,984</b>	<b>7,242,805</b>	<b>88,242</b>	<b>42,302</b>	<b>2,456,337</b>	<b>288,901</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$4,222,683</b>	<b>\$18,486,529</b>	<b>\$115,803</b>	<b>\$428,875</b>	<b>\$3,580,385</b>	<b>\$288,901</b>

See accompanying notes to the general purpose financial statements.

Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Units		Totals (Memorandum Only)
	Fixed Assets	Long-Term Obligations	Primary Government	Atco Inc.	Athens Co. Port Authority	Reporting Entity
			\$404,666	\$1,998		\$406,664
			607,158			607,158
			520,114	2,949		523,063
		884,852	916,546			916,546
113,939			667,698			667,698
6,672,415			6,672,415			6,672,415
30,048,821		11,905	30,650,753			30,650,753
			6,304			6,304
			0	644		644
133,291			134,154			134,154
			9,830,590			9,830,590
94,153			103,063			103,063
			17,000			17,000
			10,726			10,726
			35,385		1,590	36,975
			1,054,568		824,420	1,878,988
		12,689	12,689			12,689
		3,018,420	3,018,420			3,018,420
		1,336,739	2,180,980			2,180,980
			53,600			53,600
		3,940,000	3,940,000			3,940,000
37,062,619	0	9,204,605	60,836,829	5,591	826,010	61,668,430
	23,003,743		23,003,743			23,003,743
			1,157,544		537,520	1,695,064
			1,587,694	369,162	(68,760)	1,888,096
			860,574			860,574
			363,148			363,148
			46,301			46,301
16,126			8,554,436			8,554,436
16,126	23,003,743	0	35,573,440	369,162	468,760	36,411,362
\$37,078,745	\$23,003,743	\$9,204,605	\$96,410,269	\$374,753	\$1,294,770	\$98,079,792

**ATHENS COUNTY, OHIO**  
**Combined Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For the Year Ended December 31, 1999**

	<b>Governmental Fund Types</b>			
	General	Special Revenue	Debt Service	Capital Projects
<b>Revenues:</b>				
Taxes	\$5,253,092	\$6,521,474		
Intergovernmental	1,391,393	20,918,608		794,896
Charges for Services	852,216	1,371,901		
Licenses and Permits	5,724	86,577		
Fines and Forfeitures	97,580	81,648		
Interest	902,178	59,831	120	
Other Revenues	1,024,857	1,783,123	89,315	156,782
<b>Total Revenue</b>	<b>9,527,040</b>	<b>30,823,162</b>	<b>89,435</b>	<b>951,678</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	3,582,053	397,498		
Judicial	1,736,554	208,650		
Public Safety	2,088,305	1,005,621		
Public Works		4,792,457		
Health	359,316	1,713,691		
Human Services	272,736	21,045,117		
Conservation and Recreation		9,486		
Economic Development and Assistance		435,044		
Capital Outlay	110,566	954,865		1,561,139
<b>Debt Service:</b>				
Principal Retirement	64,970	29,127	287,398	
Interest and Fiscal Charges	9,797	7,093	264,045	6,717
<b>Total Expenditures</b>	<b>8,224,297</b>	<b>30,598,649</b>	<b>551,443</b>	<b>1,567,856</b>
Excess of Revenues Over (Under) Expenditures	1,302,743	224,513	(462,008)	(616,178)
<b>Other Financing Sources (Uses):</b>				
Sale of Fixed Assets	100	17,500		
Operating Transfers - In	146,984	628,353	467,250	40,879
Operating Transfers - Out	(1,019,246)	(249,328)	(11,820)	
<b>Total Other Sources (Uses)</b>	<b>(872,162)</b>	<b>396,525</b>	<b>455,430</b>	<b>40,879</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	430,581	621,038	(6,578)	(575,299)
Fund Balances (Deficit) at Beginning of Year, As Restated	2,005,351	6,589,375	94,820	617,601
Increase (Decrease) in Reserve for Inventory	(948)	32,392		
<b>Fund Balances (Deficits) at End of Year</b>	<b>\$2,434,984</b>	<b>\$7,242,805</b>	<b>\$88,242</b>	<b>\$42,302</b>

See accompanying notes to the general purpose financial statements.

<i>Fiduciary Fund Type</i>	<i>Totals (Memorandum Only)</i>
<u>Expendable Trust</u>	<u>Primary Government</u>
	\$11,774,566
	23,104,897
	2,224,117
	92,301
	179,228
419	962,548
9,764	3,063,841
<u>10,183</u>	<u>41,401,498</u>
	3,979,551
	1,945,204
	3,093,926
	4,792,457
	2,073,007
10,917	21,328,770
3,018	12,504
	435,044
	2,626,570
	381,495
	287,652
<u>13,935</u>	<u>40,956,180</u>
<u>(3,752)</u>	<u>445,318</u>
	17,600
	1,283,466
	(1,280,394)
<u>0</u>	<u>20,672</u>
(3,752)	465,990
19,878	9,327,025
	31,444
<u>\$16,126</u>	<u>\$9,824,459</u>

**ATHENS COUNTY, OHIO**  
**Combined Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis)**  
**All Governmental Fund Types**  
**For the Year Ended December 31, 1999**

	<u>General Fund</u>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$5,169,000	\$5,303,591	\$134,591
Intergovernmental	1,195,000	1,356,217	161,217
Charges for Services	824,972	818,008	(6,964)
Licenses and Permits	7,800	5,723	(2,077)
Fines and Forfeitures	100,000	94,137	(5,863)
Interest	583,000	905,943	322,943
Other	781,021	952,840	171,819
<b>Total Revenue</b>	<b>8,660,793</b>	<b>9,436,459</b>	<b>775,666</b>
<b>Expenditures:</b>			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive	3,776,617	3,712,041	64,576
Judicial	1,811,144	1,750,099	61,045
Public Safety	2,148,282	2,106,498	41,784
Public Works			0
Health	424,283	419,398	4,885
Human Services	274,191	272,935	1,256
Conservation and Recreation			0
Economic Development and Assistance			0
Capital Outlay	172,139	171,501	638
<i>Debt Service:</i>			
Principal Retirement			0
Interest and Fiscal Charges	3,101	3,101	0
<b>Total Expenditures</b>	<b>8,609,757</b>	<b>8,435,573</b>	<b>174,184</b>
Excess of Revenues Over (Under) Expenditures	51,036	1,000,886	949,850
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets	200	100	(100)
Proceeds of Notes			0
Repayment of Loans			0
Operating Transfers - In	180,154	147,034	(33,120)
Operating Transfers - Out	(1,020,027)	(1,020,027)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(839,673)</b>	<b>(872,893)</b>	<b>(33,220)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(788,637)	127,993	916,630
Fund Balances (Deficit) at Beginning of Year	618,983	618,983	0
Prior Year Encumbrances Appropriated	168,122	168,122	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>(\$1,532)</b>	<b>\$915,098</b>	<b>\$916,630</b>

See accompanying notes to the general purpose financial statements.

**GOVERNMENTAL FUND TYPES**

<i>Special Revenue Funds</i>			<i>Debt Service Funds</i>		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$6,407,853	\$6,535,158	\$127,305			\$0
20,677,101	23,920,716	3,243,615			0
1,473,065	1,389,074	(83,991)			0
74,300	86,764	12,464			0
55,680	77,505	21,825			0
35,295	54,625	19,330		147	147
2,233,894	1,641,645	(592,249)	10,158	89,315	79,157
<u>30,957,188</u>	<u>33,705,487</u>	<u>2,748,299</u>	<u>10,158</u>	<u>89,462</u>	<u>79,304</u>
414,529	345,721	68,808			0
248,666	209,929	38,737			0
1,020,554	972,697	47,857			0
5,597,192	5,004,973	592,219			0
1,839,451	1,413,740	425,711			0
22,793,718	20,898,764	1,894,954			0
11,305	9,486	1,819			0
1,025,000	882,348	142,652			0
1,271,403	1,121,781	149,622			0
41,561	41,561	0	289,996	287,398	2,598
6,769	6,568	201	264,045	264,045	0
<u>34,270,148</u>	<u>30,907,568</u>	<u>3,362,580</u>	<u>554,041</u>	<u>551,443</u>	<u>2,598</u>
<u>(3,312,960)</u>	<u>2,797,919</u>	<u>6,110,879</u>	<u>(543,883)</u>	<u>(461,981)</u>	<u>81,902</u>
	17,500	17,500			0
472,126	472,126	0			0
17,630	20,555	2,925			0
738,968	628,353	(110,615)	467,250	467,250	0
(269,889)	(255,142)	14,747	(11,820)	(11,820)	0
<u>958,835</u>	<u>883,392</u>	<u>(75,443)</u>	<u>455,430</u>	<u>455,430</u>	<u>0</u>
(2,354,125)	3,681,311	6,035,436	(88,453)	(6,551)	81,902
6,222,333	6,222,333	0	94,789	94,789	0
673,307	673,307	0	0	0	0
<u>\$4,541,515</u>	<u>\$10,576,951</u>	<u>\$6,035,436</u>	<u>\$6,336</u>	<u>\$88,238</u>	<u>\$81,902</u>

**ATHENS COUNTY, OHIO**  
**Combined Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis)**  
**All Governmental Fund Types**  
**For the Year Ended December 31, 1999**

	<i>Capital Projects Funds</i>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes			\$0
Intergovernmental	794,896	794,896	0
Charges for Services			0
Licenses and Permits			0
Fines and Forfeitures			0
Interest			0
Other	135,076	156,782	21,706
<b>Total Revenue</b>	<b>929,972</b>	<b>951,678</b>	<b>21,706</b>
<b>Expenditures:</b>			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive			0
Judicial			0
Public Safety			0
Public Works			0
Health			0
Human Services			0
Conservation and Recreation			0
Economic Development and Assistance			0
Capital Outlay	1,750,261	1,534,618	215,643
<i>Debt Service:</i>			
Principal Retirement	24,753	24,753	0
Interest and Fiscal Charges	8,132	8,132	0
<b>Total Expenditures</b>	<b>1,783,146</b>	<b>1,567,503</b>	<b>215,643</b>
Excess of Revenues Over (Under) Expenditures	(853,174)	(615,825)	237,349
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets			0
Proceeds of Notes	100,000	100,000	0
Repayment of Loans			0
Operating Transfers - In	408,004	40,879	(367,125)
Operating Transfers - Out			0
<b>Total Other Financing Sources (Uses)</b>	<b>508,004</b>	<b>140,879</b>	<b>(367,125)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(345,170)	(474,946)	(129,776)
Fund Balances (Deficit) at Beginning of Year	828,626	828,626	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$483,456</b>	<b>\$353,680</b>	<b>(\$129,776)</b>

See accompanying notes to the general purpose financial statements.



*Totals*  
*(Memorandum Only)*

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$11,576,853	\$11,838,749	\$261,896
22,666,997	26,071,829	3,404,832
2,298,037	2,207,082	(90,955)
82,100	92,487	10,387
155,680	171,642	15,962
618,295	960,715	342,420
3,160,149	2,840,582	(319,567)
<u>40,558,111</u>	<u>44,183,086</u>	<u>3,624,975</u>
4,191,146	4,057,762	133,384
2,059,810	1,960,028	99,782
3,168,836	3,079,195	89,641
5,597,192	5,004,973	592,219
2,263,734	1,833,138	430,596
23,067,909	21,171,699	1,896,210
11,305	9,486	1,819
1,025,000	882,348	142,652
3,193,803	2,827,900	365,903
356,310	353,712	2,598
282,047	281,846	201
<u>45,217,092</u>	<u>41,462,087</u>	<u>3,755,005</u>
<u>(4,658,981)</u>	<u>2,720,999</u>	<u>7,379,980</u>
200	17,600	17,400
572,126	572,126	0
17,630	20,555	2,925
1,794,376	1,283,516	(510,860)
(1,301,736)	(1,286,989)	14,747
<u>1,082,596</u>	<u>606,808</u>	<u>(475,788)</u>
(3,576,385)	3,327,807	6,904,192
7,764,731	7,764,731	0
841,429	841,429	0
<u>\$5,029,775</u>	<u>\$11,933,967</u>	<u>\$6,904,192</u>

**ATHENS COUNTY, OHIO**  
**Combined Statement of Revenues,**  
**Expenses and Changes in Fund Equity**  
**All Proprietary Fund Types and Discretely Presented Component Units**  
**For the Year Ended December 31, 1999**

	<b>Proprietary Fund Types</b>		<b>Totals</b>
	<b>(Memorandum</b>		<b>Only)</b>
	Enterprise	Internal Service	Primary Government
<b>Operating Revenues:</b>			
Charges for Services	\$692,967		\$692,967
Tap-In Fees	16,000		16,000
Other	23,496	292	23,788
Support Revenue			0
<b>Total Operating Revenues</b>	<b>732,463</b>	<b>292</b>	<b>732,755</b>
<b>Operating Expenses:</b>			
Personal Services	134,153		134,153
Fringe Benefits	44,675		44,675
Contractual Services	357,187		357,187
Materials and Supplies	56,039		56,039
Other	64,676		64,676
Real Estate Taxes			0
Depreciation	77,045		77,045
<b>Total Operating Expenses</b>	<b>733,775</b>	<b>0</b>	<b>733,775</b>
Operating Income (Loss)	(1,312)	292	(1,020)
<b>Non-Operating Revenues (Expenses):</b>			
Grants			0
Miscellaneous Revenue			0
Interest Income	1,153	3,425	4,578
Interest and Fiscal Charges	(42,662)		(42,662)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(41,509)</b>	<b>3,425</b>	<b>(38,084)</b>
Income (Loss) Before Operating Transfers	(42,821)	3,717	(39,104)
Operating Transfers - Out		(3,072)	(3,072)
Net Income (Loss)	(42,821)	645	(42,176)
Depreciation on Fixed Assets Acquired by Contributed Capital	21,565		21,565
Retained Earnings at Beginning of Year	1,320,049	288,256	1,608,305
Retained Earnings at End of Year	1,298,793	288,901	1,587,694
Contributed Capital at End of Year	1,157,544		1,157,544
Total Fund Equity at End of Year	<u>\$2,456,337</u>	<u>\$288,901</u>	<u>\$2,745,238</u>

See accompanying notes to the general purpose financial statements.

<i>Component Units</i>		<i>Totals (Memorandum Only)</i>
<i>Atco Inc.</i>	<i>Athens Co. Port Authority</i>	<i>Reporting Entity</i>
\$525,082	\$1,200	\$1,219,249
		16,000
		23,788
169,732		169,732
694,814	1,200	1,428,769
484,456		618,609
		44,675
7,435	14,853	379,475
152,618	8	208,665
32,012	2,551	99,239
	16,662	16,662
7,534		84,579
684,055	34,074	1,451,904
10,759	(32,874)	(23,135)
10,947		10,947
31	881	912
8,044	3,007	15,629
	(17,579)	(60,241)
19,022	(13,691)	(32,753)
29,781	(46,565)	(55,888)
		(3,072)
29,781	(46,565)	(58,960)
		21,565
339,381	(22,195)	1,925,491
369,162	(68,760)	1,888,096
	537,520	1,695,064
\$369,162	\$468,760	\$3,583,160

**ATHENS COUNTY, OHIO**  
**Combined Statement of Cash Flows**  
**All Proprietary Fund Types and Discretely Presented Component Units**  
**For The Year Ended December 31, 1999**

	<b>Proprietary Fund Types</b>		<b>Totals (Memorandum Only)</b>
	<b>Enterprise</b>	<b>Internal Service</b>	<b>Primary Government</b>
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Customers	\$707,530	\$0	\$707,530
Cash Received from Other Revenues	20,954	292	21,246
Cash Payments to Employees	(168,969)		(168,969)
Cash Payments for Contractual Services	(338,776)		(338,776)
Cash Payments for Supplies & Materials	(49,310)		(49,310)
Cash Payments for Real Estate Tax			0
Cash Payments for Other Expenses	(45,198)		(45,198)
Other Non-Operating Receipts			0
<b>Net Cash from Operating Activities</b>	<b>126,231</b>	<b>292</b>	<b>126,523</b>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Cash Received from Operating Grants	0		0
Transfers-Out to Other Funds	0	(3,072)	(3,072)
<b>Net Cash from Noncapital Financing Activities</b>	<b>0</b>	<b>(3,072)</b>	<b>(3,072)</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Proceeds from Loans & Notes	161,587		161,587
Interest Paid on Loans & Notes	(21,436)		(21,436)
Principal Retirement of Loans & Notes	(15,591)		(15,591)
Acquisition of Capital Assets	(293,693)		(293,693)
Cash Received from Capital Contributions	24,159		24,159
<b>Net Cash from Capital and Related Financing Activities</b>	<b>(144,974)</b>	<b>0</b>	<b>(144,974)</b>
<b>Cash Flows from Investing Activities:</b>			
Interest Received on Investments	1,168	3,425	4,593
<b>Net Cash from Investing Activities</b>	<b>1,168</b>	<b>3,425</b>	<b>4,593</b>
Net Increase in Cash and Cash Equivalents	(17,575)	645	(16,930)
Cash and Cash Equivalents at Beginning of Year	869,156	288,256	1,157,412
Cash and Cash Equivalents at End of Year	<b>\$851,581</b>	<b>\$288,901</b>	<b>\$1,140,482</b>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>			
Operating Income	(\$1,312)	\$292	(\$1,020)
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>			
Depreciation	77,045		77,045
Other Cash Received			0
<b>Changes in Assets and Liabilities</b>			
(Increase) Decrease in Accounts Receivable	(1,939)		(1,939)
(Increase) Decrease in Due from Other Funds	(2,040)		(2,040)
(Increase) Decrease in Prepaid Items	1,844		1,844
(Increase) Decrease in Inventory			0
Increase (Decrease) in Accounts Payable	6,212		6,212
Increase (Decrease) in Contracts Payable	19,206		19,206
Increase (Decrease) in Accrued Wages and Benefits	2,243		2,243
Increase (Decrease) in Compensated Absences Payable	1,247		1,247
Increase (Decrease) in Due to Other Funds	3,710		3,710
Increase (Decrease) in Due to Other Governments	20,015		20,015
Increase (Decrease) in Other Current Liabilities			0
<b>Net Cash from Operating Activities</b>	<b>\$126,231</b>	<b>\$292</b>	<b>\$126,523</b>

See accompanying notes to the general purpose financial statements

<b>Component Units</b>		<b>Totals (Memorandum Only)</b>
<b>Atco Inc</b>	<b>Athens County Port Authority</b>	<b>Reporting Entity</b>
\$540,690	\$1,200	\$1,249,420
59,378		80,624
(384,246)		(553,215)
(7,435)	(18,909)	(365,120)
(179,265)	(8)	(228,583)
	(16,662)	(16,662)
(32,012)	(2,551)	(79,761)
31	881	912
(2,859)	(36,049)	87,615
10,947		10,947
		(3,072)
10,947	0	7,875
	83,700	245,287
	(17,085)	(38,521)
		(15,591)
(20,497)	(35,110)	(349,300)
		24,159
(20,497)	31,505	(133,966)
8,044	2,610	15,247
8,044	2,610	15,247
(4,365)	(1,934)	(23,229)
199,536	49,306	1,406,254
<u>\$195,171</u>	<u>\$47,372</u>	<u>\$1,383,025</u>
\$10,759	(\$32,874)	(\$23,135)
7,534		84,579
31	881	912
15,608		13,669
		(2,040)
	(1,811)	33
(24,130)		(24,130)
(2,517)	(2,245)	1,450
		19,206
		2,243
		1,247
		3,710
		20,015
(10,144)		(10,144)
<u>(\$2,859)</u>	<u>(\$36,049)</u>	<u>\$87,615</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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**NOTE 1 - DESCRIPTION OF ATHENS COUNTY**

Athens 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.

As required by generally accepted accounting principles, the combined 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.

In determining whether to include a governmental department, agency, commission or organization as a component unit, the County must evaluate each entity as to whether they are legally separate and financially accountable based on criteria set forth by the Governmental Accounting Standards Board (GASB). 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 County participates in the following jointly governed organizations 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)

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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**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 combined financial statements reflect the financial data of Atco, Inc. and the Athens County Port Authority for the fiscal year ending December 31, 1999. They are reported in separate columns to emphasize that they are legally separate from the County.

*Atco, Inc.* - A non-profit organization consisting of a self-appointing Board of Trustees with expertise in industry and labor, education, civil administration, mental retardation and developmental disabilities and parents of persons with mental retardation or developmental disabilities. The organization provides a workshop to provide employment, vocational training, occupational counseling and evaluation. The County Board of Mental Retardation and Developmental Disabilities provides the management, staff personnel, land, facilities and certain other administrative costs at no charge to Atco, Inc. These costs are approved by the County Commissioners as part of the County Board of Mental Retardation and Developmental Disabilities budget. Therefore, the corporation is considered financially accountable to the County.

Significant disclosures pertaining to this component unit are included in Note 27. 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. Therefore, the Port Authority is considered financially accountable to the County.

Significant disclosures pertaining to this component unit are included in Note 27. Complete financial statements of the individual component unit can be obtained from Robert A. Jackson, CPA, 414 Chestnut Street, Nelsonville, Ohio, 45754.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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**NOTE 3 - 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 service to the residents of these counties. Each participating county has agreed to levy a tax within their county to assist in the operation of the Board, whose passage requires a majority in the total three county district.

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

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

*County Risk Sharing Authority (CORSA)* - The County Risk Sharing Authority, Inc. (CORSA) is a jointly governed organization among 49 counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA.

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



**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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**NOTE 4 - BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF PRESENTATION**

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for based on a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The various funds are summarized by type in the general purpose financial statements.

Amounts in the "totals - memorandum only" columns in the financial statements represent a summation of the combined financial statement line items of the fund types, account groups and a component unit and are presented for analytical purpose only. The summation includes fund types, account groups and component units that use different bases of accounting. Consequently, amounts shown in the "totals- memorandum only" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the County.

The County uses the following fund types and account groups:

**Governmental Funds:** Those funds through which most governmental functions are typically financed. The following comprise the County's Governmental Fund types:

**General Fund:** This fund accounts for all financial resources not accounted for in another fund. The major sources of revenue are sales and use tax, property tax, state and local government fund receipts, and investment earnings. The General Fund is the operating fund of the County.

**Special Revenue Funds:** These funds are used to account for specific governmental revenues (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative actions. These funds include the Public Assistance Fund, Children Services Fund, Board of Mental Retardation Fund, Senior Citizens Fund and all federal and state grant funds.

**Debt Service Funds:** The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, principal and interest on general obligation and special assessment debt with governmental commitment reported in the County's General Long-Term Obligations Account Group.

**Capital Projects Funds:** These funds are used to account for the acquisition or construction of major capital facilities and capital improvements other than those financed by Proprietary Funds.

**Proprietary Funds:** The Proprietary Funds are used to account for those County activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in cash flows. The following comprise the County's Proprietary Fund types:

**Enterprise Funds:** These funds account for the acquisition, operation, and maintenance of County facilities which are financed primarily by user charges.

**Internal Service Funds:** These funds are used to account for the financing of goods or services provided by one department to other departments or to other governments on a cost reimbursement basis.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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**NOTE 4 - BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**BASIS OF PRESENTATION - Continued**

**Fiduciary Funds:** Fiduciary Funds are used to account for assets held by the County in a trustee or agency capacity for individuals, other governments and/or funds. The following comprise the County's Fiduciary Fund types:

**Expendable Trust Funds:** These funds are used to account for trusts or bequests of the County whereby, the resources of the trust, including principal and earnings, may be expended. These funds are accounted for in essentially the same manner as Governmental Funds.

**Agency Funds:** These funds are custodial in nature (assets equal liabilities) and do not purport to present the financial position or results of operations of the related entities.

**Account Groups:** Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term obligations. The two account groups include:

**General Fixed Assets Account Group:** This group is used to account for all fixed assets of the County other than those accounted for in the Proprietary Funds. General fixed assets include land, land improvements, buildings, structures and improvements, furniture, fixtures, and equipment owned by the County.

**General Long-Term Obligations Account Group:** This account group is used to account for all long-term obligations of the County except that accounted for in the Proprietary Funds.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying combined financial statements of the County are prepared in conformity with generally accepted accounting principles as prescribed by the Government Accounting Standards Board.

**Basis of Accounting**

All financial transactions for Governmental and Expendable Trust Funds are accounted for on the modified accrual basis of accounting and "financial flow" measurement focus. Under the modified accrual basis, revenues for these funds are recognized when they become both measurable and available to finance County operations (collected within sixty days after year-end). In applying this concept, County revenues accrued at the end of the year include sales taxes, intergovernmental revenues, investment earnings and reimbursements for grant expenditures.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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**NOTE 4 - BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -  
Continued**

Governmental and Expendable Trust Fund expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for interest on long-term debt, which is recorded when due. Agency Funds are purely custodial in nature (assets equal liabilities) and thus do not focus on the measurement of operations; the modified accrual basis of accounting is followed, however, for recognizing the assets and liabilities in these funds. Proprietary Fund financial transactions are accounted for on the accrual basis of accounting and "capital maintenance" measurement focus. Under the accrual basis, revenues are recognized when earned and measurable and expenses are recognized as incurred, if measurable. Under the guidelines of GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting", the County does not apply Financial Accounting Standards and Integrations issued after November 30, 1989, to its proprietary activities.

***Budgetary Accounting and Control***

Under Ohio law, the Board of County Commissioners must adopt an appropriations budget by January 1st of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1st, for all funds except Agency funds. Budgets are adopted for each department by fund, program, department and object level.

Each County department prepares a budget which is approved by the Board of County Commissioners. All modifications made throughout the year to the original budgets must be requested by the departmental management and approved through legal resolution by the Board of County Commissioners. Each revised budget presented in the budget and actual statements includes all modifications and supplemental appropriations that were necessary during the year. The County maintains budgetary control within an organizational unit and fund by not permitting expenditures/expenses and encumbrances to exceed appropriations for each fund, program, department and object level. Unencumbered and unexpended appropriations lapse at year-end in all annually budgeted funds. Prior year encumbrances and corresponding prior year appropriations are carried forward as part of the budgetary authority for next year and are included in the revised budget amounts shown in the budget-to-actual comparisons.

The County's budgetary process accounts for certain transactions on a budgetary basis instead of a GAAP basis. The major differences between the budget basis and the GAAP basis are that revenues are recorded when actually received (budget basis) as opposed to when susceptible to accrual (GAAP basis), and expenditures/expenses are recorded when paid (budget basis) as opposed to when incurred (GAAP basis). Additionally, the County reflects outstanding encumbrances as expenditures/expenses on the budgetary basis. The budgetary procedures described above apply to all funds except Agency Funds for which no budget is legally required to be adopted. The Special Projects Common Pleas, DUI Grant, Litter Control, Community Corrections – Municipal Court, Jail Bond Retirement, Beacon Bond Retirement, Athens County Bikeway, Athens County Solid Waste District and Employee Benefits funds were not budgeted due to either an oversight or that no activity was anticipated. The budgetary schedules for these funds have been included to demonstrate any non-compliance with State statutes. The Children Services Trust, Ida Brooks Trust, Ruth Dye Trust and the Unclaimed Money funds are not presented in the combined budget to actual statement but individual budget to actual statements are presented for them. No activity was anticipated in the Unclaimed Money Fund, thus, no budget was adopted.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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**NOTE 4 - BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

The actual results of operations compared to the revised appropriation for budgeted Governmental Funds are presented in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - All Governmental Fund Types.

**Cash and Cash Equivalents**

The County Treasurer pools and invests all active and inactive County funds. Active County funds are invested in demand accounts with local commercial banks. Inactive funds are invested in certificates of deposit, the State Treasurer's Investment Pool (Star Ohio), U.S. Treasury notes, and discount notes. The County pools its cash for investment purposes to capture the highest rate of return. Investment income is distributed to various funds based upon their average daily balances. Interest revenue earned by the primary government on its investments during 1999 was \$929,835.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as U.S. Treasury and agency obligations and nonnegotiable certificates of deposit are reported at cost.

Star Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. Star Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Star Ohio are valued at Star Ohio's share price which is the price the investment could be sold for on December 31, 1999.

**Inventory of Material & Supplies**

Inventory on hand at year-end is reported for all funds and valued at cost using the first-in, first-out method. Costs of inventory are charged as expenditures/expenses at the time of acquisition.

**Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 1999 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

**Fixed Assets and Depreciation**

All fixed assets acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and are capitalized in the General Fixed Assets Account Group if they meet the County's capitalization criteria. The County has established a \$500 capitalization threshold for reporting fixed assets. All fixed assets are recorded at actual or estimated historical cost, if actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date received. General infrastructure fixed assets that are public domain assets such as roads, bridges, streets, sidewalks, curbs and gutters, drainage systems, and lighting systems, are not capitalized in the General Fixed Assets Account Group of the County. Infrastructure fixed assets related to Proprietary Funds are capitalized based on the County's valuation policy within the appropriate Proprietary Fund.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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**NOTE 4 - BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

Depreciation is not reflected in the General Fixed Assets Account Group. Depreciation on Proprietary Fund fixed assets is charged as an expense against current operations by allocating the cost of the asset over the estimated useful life using the straight line method. The estimated useful life of the various fixed asset classes are as follows:

Land Improvements .....	20 years
Buildings, structures and improvements .....	25 years
Furniture, fixtures and equipment .....	5-10 years
Plant & Facilities .....	50 years

**Capitalization of Interest**

It is the County's policy to capitalize net interest costs on funds borrowed to finance Proprietary Fund construction projects until substantial completion of the project. During 1999, there were no Proprietary Fund net interest costs to capitalize.

**Contributed Capital**

Contributed capital is not subject to repayment and primarily represents assets contributed to Proprietary Funds by residential and commercial developers and subdividers. It also includes grants that are restricted for Proprietary Fund capital acquisitions, and assets acquired through general government resources. These assets are recorded at their fair value on the date contributed. Depreciation on all contributed assets is included in the determination of net income and closed to contributed capital.

**Long-Term Liabilities**

In accordance with GAAP, long-term liabilities are not recognized within the Governmental Funds. Instead, they are reported as liabilities in the General Long-Term Obligations Account Group. Long-term liabilities used to finance Proprietary Fund operations and directly payable from revenue of those funds are reported in the applicable Proprietary Fund.

**Interfund Transactions**

During the normal course of operations, the County has numerous transactions between funds. Operating transfers represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended. Interfund transactions that would be treated as revenues and expenditures/expenses if they involve organizations external to the County are similarly treated when involving other funds of the County. Property taxes transferred between funds are treated as revenue in the recipient funds and a reduction of a liability in the disbursing fund.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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**NOTE 4 - BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

***Intergovernmental Revenues***

Intergovernmental revenues, such as local government revenues are recognized when measurable and available. Other federal and state grants and assistance awards, made on the basis of entitlement, are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and state reimbursement-type grants for the acquisition or construction of fixed assets in certain Proprietary Funds are recorded as receivables and contributed capital when the related expenses are incurred. All other federal and state reimbursement-type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

***Compensated Absences***

The County records a liability for accumulated unpaid sick, vacation and compensatory time benefits when earned by employees. For Governmental Funds, the portion of the liability which is not currently due and payable is recorded in the General Long-Term Obligations Account Group.

Employees earn vacation time at varying rates depending on the duration of their employment. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Vacation leave is to be taken by the employee in the year accrued unless administrative approval has been obtained to carry-over the accumulated time to the following year. Ohio law requires that vacation time not be accumulated for more than three years. Unused vacation time is payable upon termination of employment.

Unused sick leave may be accumulated until retirement. Employees with a minimum of ten years of service are entitled to payment for accumulated sick leave credit upon retirement. Payment may be made up to a maximum of 25% of accrued sick leave credit.

Employees are awarded compensatory time off in lieu of overtime pay when overtime hours are worked, except in certain departments where employees have the option of being compensated for overtime hours worked. Compensatory time off must be used within a specified period of time. Upon termination of employment or retirement, employees may be entitled to payment for unused compensatory time in those departments which provide for payment of overtime hours.

All vacation, sick leave and compensatory time benefits are compensated at the employees' current wage rate at retirement or termination.

All unpaid vacation time, including that earned by employees not yet vested, is accrued as a liability subject to the limits stated above. Unpaid sick leave is accrued as stated above for those employees eligible for retirement plus those who are likely to retire within the next five to six years.

***Fund Equity***

The County reserves portions of fund equity which are legally segregated for specific future uses or which do not represent available, spendable resources and therefore, are not available for appropriations for expenditures. Designations of fund equity are amounts that have been designated by management for a specific use, which are not legally segregated. Unreserved/undesignated fund equity indicates that a portion of fund equity is available for appropriations in future periods.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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**NOTE 5 - PRIOR PERIOD ADJUSTMENTS**

***Governmental and Proprietary Funds***

The correction of a prior accrual of an expense resulted in a \$4,867 increase in the General Fund.

A correction for the accrual of a prior expense in the Children Services Fund led to a \$158 increase while the reclassification of the Recycle Ohio Fund from a Special Revenue Fund to an Agency Fund resulted in a \$1,854 increase causing a net increase in the Special Revenue Funds of \$2,012.

The correction of prior accrued expenses combined with the creation of a separate Buchtel Water & Sewer Revenue Fund and the correction of fixed assets and accumulated depreciation resulted in a \$7,099 net decrease in the Plains Sewer Revenue Fund. The correction of fixed assets and accumulated depreciation led to a \$1,500 net increase in the Plains Water Revenue Fund. The creation of the Buchtel Water & Sewer Revenue Fund resulted in a \$29,320 net increase in equity which was due to \$120,977 of deficit retained earnings and \$150,297 of contributed capital received in the transfer of assets and liabilities from the Plains Sewer Revenue Fund. The net effect of each of these adjustments on the Enterprise Funds was a \$23,721 increase.

***General Fixed Assets Account Group***

Adjustments were made for construction in progress in the prior period not previously added in the Dog and Kennel and Children Services departments and the deletion of assets previously disposed of but not recorded in County Engineer department. These adjustments resulted in a net increase of \$166,717 in the balance of the prior period fixed assets with a corresponding adjustment being made to the investment in general fixed assets balance.

***General Long-Term Obligations Account Group***

The correction of lease obligations in the amount of \$2,430 resulted in a decrease in the amount to be provided from general government resources with a corresponding decrease in the capital leases payable.

The reception of a revised estimate from the Ohio Environmental Protection Agency resulted in a \$2,027,089 increase in the amount to be provided from general government resources with a corresponding increase in the landfill post-closure costs payable.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

**NOTE 6 – RECONCILIATION OF BUDGET TO GAAP BASIS**

A reconciliation of the results of operations for the year ended December 31, 1999 on the budget basis to the GAAP basis follows:

Description	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses			
	General	Special Revenue	Debt Service	Capital Projects
<b>Budget Basis</b>	\$127,993	\$3,681,311	(\$6,551)	(\$474,946)
<b>Increases (Decreases) Due To:</b>				
<b>Revenues:</b>				
Taxes	(50,499)	(13,684)	0	0
Intergovernmental	35,176	(3,002,108)	0	0
Charges for Services	34,208	(17,173)	0	0
Licenses and Permits	1	(187)	0	0
Fines and Forfeitures	3,443	4,143	0	0
Investment Earnings	(3,765)	5,206	(27)	0
Other	72,017	141,478	0	0
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	129,988	(51,777)	0	0
Judicial	13,545	1,279	0	0
Public Safety	18,193	(32,924)	0	0
Public Works	0	212,516	0	0
Health	60,082	(299,951)	0	0
Human Services	199	(146,353)	0	0
Conservation and Recreation	0	0	0	0
Economic Development and Assistance	0	447,304	0	0
Capital Outlay	60,935	166,916	0	(26,521)
<b>Debt Service:</b>				
Principal Retirement	(61,626)	12,434	0	24,753
Interest and Fiscal Charges	(6,696)	(525)	0	1,415
<b>Other Sources/Uses:</b>				
Sale of Fixed Assets	0	0	0	0
Proceeds from Capital Leases	0	0	0	0
Proceeds from Bonds	0	0	0	0
Proceeds from Loans	0	0	0	0
Proceeds from Notes	0	(472,126)	0	(100,000)
Loan Repayment	0	(20,555)	0	0
Operating Transfers-In	(50)	0	0	0
Operating Transfers-Out	781	5,814	0	0
<b>GAAP Basis</b>	<b>\$433,925</b>	<b>\$621,038</b>	<b>(\$6,578)</b>	<b>(\$575,299)</b>



**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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**NOTE 7 - CASH, DEPOSITS AND INVESTMENTS**

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

- (1) Bonds, notes or other obligations guaranteed by the United States or those for which the full faith and credit of the United States is pledged;
- (2) Bonds, notes, debentures or other obligations or securities insured by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal arm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- (3) Written repurchase agreements in the securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to fair value daily, and that the term of the agreement must not exceed thirty days;
- (4) Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions re 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 in an amount not to exceed five percent of the County's total average portfolio;
- (10) Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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**NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued**

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents (Carrying Amounts):	
- Pooled	\$17,582,303
- Segregated	419,081
- Component Units	242,543
* Reconciling items (net) to arrive at bank balances of deposits	<u>378,367</u>
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).	<u>\$18,622,294</u>

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 110% of all public monies on deposit with the depository including the amount covered by federal insurance.

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

**NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued**

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

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

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

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

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

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

Based on the above criteria, the County deposits and investments at December 31, 1999 are classified as follows:

	Category 1	Category 3	Bank Balance	Carrying Amount	Fair Value
<i>Deposits:</i>					
Demand Deposits	\$436,418	\$361,030	\$797,448	\$419,081	
Certificates of Deposit	300,000	1,950,000	2,250,000	2,250,000	
ATCO Inc.	100,000	95,171	195,171	195,171	
Port Authority	47,372		47,372	47,372	
<b>Total Deposits</b>	<b>\$883,790</b>	<b>\$2,406,201</b>	<b>\$3,289,991</b>	<b>\$2,911,624</b>	
	Category 2				
<i>Investments:</i>					
U.S. Treasury Notes				\$2,986,002	\$2,974,687
Discount Notes				7,932,639	7,917,398
State Treasury Pool *				4,413,662	4,413,662
<b>Total Investments</b>				<b>\$15,332,303</b>	<b>\$15,305,747</b>

\* The State Treasury Pool (Star Ohio) is an unclassified investment since it is not evidenced by securities that exist in physical form.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

**NOTE 8 – INTERFUND RECEIVABLES/PAYABLES**

Individual fund interfund receivables and payables balances as of December 31, 1999, are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Due From Other Funds - Taxes</u>	<u>Due To Other Funds - Taxes</u>
<b>General Fund</b>	\$534,985		\$1,310,000	
<b>Special Revenue Funds:</b>				
Public Assistance	74,914	134,696		
Child Support Enforcement	8,980	90,156		
Indigent Guardianship	480			
Real Estate Assessment		4,936		
Road (MVGTT)	559	41,512		
DRETAC		655		
Marriage License	476			
Probate/Juvenile Computerization	1,370			
Probate/Juvenile Computer Legal Research	411			
Mediation	540			
Title Administration	15,992			
T. B. Hospital		2,922	127,500	
Senior Citizens Levy			239,000	
Children Services	26,430	133,120	1,515,000	
MR/DD		83,840	2,337,254	
Ambulance Service		140	1,143,661	
911 Emergency		13,005		
CDBG		797		
TASC Grants		15		
Local Emergency Planning		12,965		
Youth Services		13,943		
Project Footsteps Juvenile Court	521			
OCJS Prosecutor		4,175		
	<u>130,673</u>	<u>536,877</u>	<u>5,362,415</u>	<u>0</u>
<b>Enterprise Funds:</b>				
Plains Sewer Revenue		6,778		
Plains Water Revenue	2,040	8,064		
Buchtel Water & Sewer Revenue		2,040		
	<u>2,040</u>	<u>16,882</u>	<u>0</u>	<u>0</u>
<b>Trust and Agency Funds:</b>				
Children Services Trust		103		
Health District		32,711		
ADA Mental Health		13,522		
Soil Conservation		2,477		
Undivided Tax Agency				6,672,415
Athens-Hocking Solid Waste		26,448		
County Court Agency		28,511		
Alimony and Child Support		8,980		
County Sheriff Agency		1,187		
	<u>0</u>	<u>113,939</u>	<u>0</u>	<u>6,672,415</u>
<b>Total</b>	<u>\$667,698</u>	<u>\$667,698</u>	<u>\$6,672,415</u>	<u>\$6,672,415</u>
	<u>Due From Component Unit</u>	<u>Due To Primary Government</u>	<u>Due From Primary Government</u>	<u>Due to Component Unit</u>
<b>Primary Government:</b>				
Road (MVGTT)			\$193	
MR/DD	644		6,111	
	<u>644</u>	<u>0</u>	<u>6,304</u>	<u>0</u>
<b>Component Unit:</b>				
ATCO Inc.		644		6,304
<b>Total</b>	<u>\$644</u>	<u>\$644</u>	<u>\$6,304</u>	<u>\$6,304</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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

The following is a summary of long-term bond and loan obligations of the County as of December 31, 1999:

Description	Interest Rate	Year Issued	Final Maturity	January 1, 1999	Additions	Deductions	December 31, 1999
<b>General Obligation Bonds Payable from Governmental Tax Revenues:</b>							
County Buildings	4-5.75%	1998	2012	\$3,650,000	\$0	\$185,000	\$3,465,000
Dog Shelter	4-4.05%	1998	2007	525,000	0	50,000	475,000
				<u>\$4,175,000</u>	<u>\$0</u>	<u>\$235,000</u>	<u>\$3,940,000</u>
<b>OWDA Loans Payable from Governmental Tax Revenues:</b>							
Landfill	4.350%	1996	2016	\$1,174,639	\$0	\$44,158	\$1,130,481
Landfill	4.120%	1997	2016	214,498	0	8,240	206,258
				<u>\$1,389,137</u>	<u>\$0</u>	<u>\$52,398</u>	<u>\$1,336,739</u>
<b>OWDA Loan Payable from Enterprise Revenues:</b>							
Plains Sewer Construction	5.250%	1977	2005	\$146,263	\$0	\$9,480	\$136,783
Sewer Plant and Poston Sewer	6.120%	1997	2022	474,772	0	4,710	470,062
Buchtel Sewer	5.860%	1997	2022	125,809	111,587	0	237,396
				<u>\$746,844</u>	<u>\$111,587</u>	<u>\$14,190</u>	<u>\$844,241</u>
<b>FmHA Loan Payable from Enterprise Revenues:</b>							
Plains Water Construction	5.000%	1982	2020	\$55,000	\$0	\$1,400	\$53,600

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

At December 31, 1999, \$2,795,000 of this deceased debt still remains outstanding with the escrow agent. The amount held in trust with the escrow agent and the corresponding debt is not included in the financial statements.

In November 1997, an outstanding \$230,000 of Beacon School General Obligation Bonds were deceased and fully funded by the deposit of monies that were accumulated in the Beacon Bond Retirement Fund. The monies on deposit with the escrow agent are sufficient to generate a cash flow to meet the principal and interest payments due over remaining life of the bonds. The cash is being held in an irrevocable trust by Bank One Ohio Trust Company, Columbus, Ohio.

At December 31, 1999, the amount of deceased debt on the Beacon School General Obligation Bonds is \$110,000. Accordingly, the trust account and the corresponding debt is not included in the financial statements.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
*For the Year Ended December 31, 1999*

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 1999 are as follows:

For Year Ended December 31	OWDA Loans Payable from Governmental Tax Revenue		General Obligation Bonds Payable from Governmental Tax Revenue		OWDA Loans Payable from Enterprise Revenue		FmHA Loan Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2000	\$54,682	\$57,091	\$255,000	\$165,492	\$40,306	\$39,016	\$1,500	\$2,680
2001	57,067	54,706	270,000	155,293	32,007	33,747	1,600	2,605
2002	59,555	52,218	280,000	144,492	33,779	31,976	1,700	2,525
2003	62,152	49,620	295,000	133,293	35,648	30,106	1,800	2,440
2004	64,862	46,910	300,000	121,492	37,622	28,132	1,800	2,350
2005-2009	369,286	189,575	1,565,000	412,672	87,991	118,669	10,500	10,300
2010-2014	457,147	101,715	975,000	83,515	100,815	92,276	13,500	7,395
2015-2019	211,988	11,557			135,678	57,413	17,200	3,665
2020-2022					102,999	12,858	4,000	200
<i>Total</i>	<u>\$1,336,739</u>	<u>\$563,392</u>	<u>\$3,940,000</u>	<u>\$1,216,249</u>	<u>\$606,845</u>	<u>\$444,193</u>	<u>\$53,600</u>	<u>\$34,160</u>

*Long-Term Bonds and Loans:* Three OWDA loans and a FmHA loan are retired through the Enterprise Funds, from charges for services revenues. The County drew \$111,587 on the third OWDA loan in 1999. Governmental Fund general obligation bonds, and two OWDA loans are retired through Debt Service Funds from governmental tax revenues. The County was approved for a OWDA loan of \$1,257,450 and in October 1996 the County was approved for an additional OWDA loan of \$230,000 to cover the costs of a landfill closure detailed below. The terms of the first loan require the County to pay principal and interest of 4.35% semi-annually over 20 years beginning in 1997. Each loan payment will be \$47,390. The terms of the second loan require the County to pay principal and interest of 4.12% semi-annually over 20 years beginning in 1997. Each loan payment will be \$8,497. The Buchtel Sewer Project loan is not included in the amortization schedules as it cannot be calculated until the loan is completely drawn. The long-term obligation from the governmental general obligation bonds and the landfill OWDA loans are reflected in the General Long-Term Obligations Account Group (GLTOAG).

The following is a summary of changes in the remaining components of the General Long-Term Obligations Account Group:

Obligations	January 1, 1999	Additions	Deductions	December 31, 1999
Compensated Absences	\$820,265	\$64,587		\$884,852
Capital Leases	106,787		94,098	12,689
Landfill Post-Closure Costs	3,078,172		59,752	3,018,420
Due to Other Governments	257,467	11,905	257,467	11,905
<i>Total</i>	<u>\$4,262,691</u>	<u>\$76,492</u>	<u>\$411,317</u>	<u>\$3,927,866</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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

**Compensated Absences:** Upon retirement, employees with at least five years of credited service are paid twenty five percent (25%) of their accrued sick leave. Vacation time is vested for employees after a minimum of one year of credited service. Unused vacation may be accumulated up to three (3) years according to Ohio law. Compensatory time may also be accumulated by employees but must be used within specified limits. However, certain departments have the option of being compensated for overtime worked in lieu of compensatory time off. All sick leave, vacation and compensatory time is compensated at the employee's current rate of pay at the time of retirement or termination. The liability reflected above as part of the General Long-Term Obligations Account Group represents the long-term portion of accumulated sick leave, vacation and compensatory time. This includes all unpaid vacation time whether the employee is vested or not and unpaid sick leave for those employees now or soon to be eligible for retirement. The current portion of this liability is reflected within each of the appropriate funds.

**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 combined financial statements. Capital lease payments are reflected as debt service in the combined financial statements for the Governmental Funds. The capital lease obligations reflected above as part of the General Long-Term Obligations Account Group 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, 1999 are as follows:

Year Ended December 31	Capital Lease Payments
2000	\$13,911
2001	1,584
Total Minimum Lease Payments	\$15,495
Less: Amount Representing Interest	2,806
Present Value of Net Minimum Lease Payments	\$12,689

**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, 1998. The \$3,018,420 reported is the estimated cost of the post-closure maintenance and monitoring.

**Due to Other Governments:** The County's workers' compensation obligation incurred at year end but not paid in the available period is reported in the General Long-Term Obligations Account Group since available financial resources are not being used to pay this obligation.

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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

As of December 31, 1999 there are three 1998 series of Tax Exempt Multifamily Housing Mortgage Revenue Bonds, Convertible Taxable Multifamily Mortgage Revenue Bonds and Taxable Multifamily Housing Mortgage Revenue Bonds outstanding with aggregate principal amounts payable of \$3,000,000, \$550,000 and \$400,000 respectively.

**NOTE 10 - CONTRIBUTED CAPITAL**

During the year ended December 31, 1999, the following changes occurred in the contributed capital accounts:

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water & Sewer Revenue	Total
Contributed Capital at January 1, 1999	\$592,822	\$411,831	\$150,297	\$1,154,950
Contributed Capital from Special Assessments	24,159			24,159
LESS :				
Depreciation Expense	5,045	16,520		21,565
Contributed Capital at December 31, 1999	<u>\$611,936</u>	<u>\$395,311</u>	<u>\$150,297</u>	<u>\$1,157,544</u>

**NOTE 11 - CONTRACT COMMITMENTS**

As of December 31, 1999, the County had contractual purchase commitments for seven projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/99	Amounts Remaining On Contracts
Technical Support	Real Estate Assessment & General	\$117,600	\$37,200	\$80,400
99 Triennial Update	Real Estate Assessment	31,500	28,350	3,150
2000 New Construction	Real Estate Assessment	29,000	0	29,000
2001 New Construction	Real Estate Assessment	28,000	0	28,000
2002 Reappraisal	Real Estate Assessment	446,785	0	446,785
Ohio Public Defender	General	328,304	164,152	164,152
Road Paving	Road (MVGT)	74,554	0	74,554
<i>Total</i>		<u>\$1,055,743</u>	<u>\$229,702</u>	<u>\$826,041</u>



**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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**NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS**

**1. Public Employees Retirement System (PERS)**

The County contributes to the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085.

Plan members, other than those engaged in law enforcement are required to contribute 8.5% of their annual covered salary to fund pension obligations and the County is required to contribute 13.55%. For law enforcement employees, the employee contribution is 9.0% and the employer contribution is 16.70%. Contributions are authorized by state statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$1,989,145, \$1,877,186 and \$1,669,537, respectively; 72.31% has been contributed for 1999 and 100% for 1998 and 1997. Of the 1999 amount, \$550,791 was unpaid at December 31, 1999 and is recorded as a liability in the respective funds.

The Ohio Revised Code also provides statutory authority requiring public employers to provide and fund postretirement health care through their contributions to the System. Postretirement health care coverage is provided to age and service retirees with ten or more years of qualifying service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB). OPEB are financed through employer contributions and investment earnings there on. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely. Expenditures for OPEB during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062. During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions equal to 4.2% of member covered payroll are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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**NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS - Continued**

**2. State Teachers Retirement System (STRS)**

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

Plan members are required to contribute 9.3% of their annual covered salary and the County is required to contribute 14.0%. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's pension contributions for the years ended December 31, 1999, 1998 and 1997 were \$88,228, \$102,241 and \$73,865, respectively; 89.94% has been contributed for 1999 and 100% for 1998 and 1997. Of the 1999 amount, \$8,877 was unpaid at December 31, 1999 and is recorded as a liability in the MR/DD Fund.

STRS provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. No premiums are currently paid by retirees or primary benefit recipients; however, monthly payments are required for covered spouses and other dependents. Pursuant to the ORC, the State Teachers Retirement Board (the Board) has discretionary authority over how much, if any, of the associated health care costs will be absorbed by the Plan. Under Ohio law, medical costs paid from the funds of the Plan are included in the employer contribution rate, currently 14 percent of compensation. The Board allocates employer contributions equal to 2 percent of covered payroll to a Health Care Reserve Fund within the Employers' Trust Fund from which payments for health care benefits are paid. However, for fiscal year ended June 30, 1999, the board allocated employer contributions equal to 8% of covered payroll and the allocation for fiscal year ended June 30, 2000 will be 8% of covered payroll. The balance in the Health Care Reserve Fund was \$2,783 billion at June 30, 1999. The net health care costs paid by the Plan were \$249,929,000 for the year ended June 30, 1999. Eligible benefit recipients totaled 95,796 at July 1, 1999.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

**NOTE 13 - DEFERRED COMPENSATION**

Athens County employees and elected officials may participate in the Ohio Public Employees Deferred Compensation Program or the County Commissioners' Association of Ohio Deferred Compensation Program, both created in accordance with Internal Revenue Service Code Section 457. Participation is on a voluntary payroll deduction basis. The plans permit deferral of compensation until future years. According to the plans, the deferred compensation is not available to employees until termination, retirement, death or in the case of an unforeseeable emergency.

Under the County Commissioner's Association of Ohio Deferred Compensation Program and the Ohio Public Employees Deferred Compensation Program, all plan assets are now being held in a trust arrangement for the exclusive benefit of participants and their beneficiaries, as required by the Small Business Job Protection Act of 1996. Under this Act, all existing deferred compensation plans were required to implement such a trust arrangement by January 1, 1999. As a result, the assets of these plans are no longer reflected in the combined financial statements of the County.

**NOTE 14 - ENCUMBRANCES**

Encumbrance accounting for purchase orders and contracts is used during the normal course of operations to reserve portions of appropriations in County funds as an extension of budgetary control. An encumbrance is a reserve on the available spending authority due to a commitment related to unperformed contracts for goods or services and does not represent a GAAP expenditure or liability. Reserves for encumbrances are reported separately for each Governmental Fund.

**NOTE 15 - INTERGOVERNMENTAL REVENUE**

The following is a summary of major intergovernmental revenues:

<b>General Fund:</b>	
State - Property Tax	\$152,687
Grants	112,477
Local Government	1,126,229
<b>Total General Fund</b>	<u>\$1,391,393</u>
<b>Special Revenue Funds:</b>	
Public Assistance Grants and Reimbursements	\$9,021,473
Child Support Enforcement Grants and Reimbursements	1,032,425
Children Services Grant and Reimbursements	2,235,130
MR/DD Grants and Reimbursements	1,691,739
Community Development Grants	708,727
Revolving Loan Grants	500,000
FEMA Grants	677,681
Court Security Grants	62,000
Youth Services Grants	229,065
Victims Services Grant	104,012
TASC Grants	426,073
Other	286,266
State - Property Tax	602,858
State - Motor Vehicle Tax	1,943,326
State - Gasoline Excise Tax	1,395,833
<b>Total Special Revenue Funds</b>	<u>\$20,918,608</u>
<b>Capital Projects Funds:</b>	
Issue II Grants	\$794,896
<b>Total Capital Projects Funds</b>	<u>\$794,896</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For The Year Ended December 31, 1999**

**NOTE 16 – GENERAL OBLIGATION NOTES**

At December 31, 1999, \$957,068 of general obligation notes are reported as liabilities of the respective Governmental Funds into which the proceeds of the notes were received and \$97,500 of general obligation notes are reported as liabilities of the respective Proprietary Funds into which the proceeds of the notes were received. All of these notes were issued in 1999. As of December 31, 1999, interest payable of \$15,160 in the Governmental Funds and \$992 in the Proprietary Funds had been accrued. All of the notes are backed by the full faith and credit of the County. The notes mature within one to four years.

**NOTE 17 – INTERFUND TRANSFERS**

A summary of operating transfers by fund type follows:

Transfers From	Transfers To				Total
	General	Special Revenue	Debt Service	Capital Projects	
General	\$0	\$511,117	\$467,250	\$40,879	\$1,019,246
Special Revenue	132,092	117,236	0	0	249,328
Debt Service	11,820	0	0	0	11,820
Internal Service	3,072	0	0	0	3,072
<i>Total</i>	<u>\$146,984</u>	<u>\$628,353</u>	<u>\$467,250</u>	<u>\$40,879</u>	<u>\$1,283,466</u>

**NOTE 18 - 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, 1999 consisted of the following:

Fund	Amount	Interest Rate	Terms
ACENET Revolving Loan	\$10,137	11-12%	1.75 to 5 yrs.
CD Revolving Loan	925,801	3-11%	6 to 20 yrs.
Emergency Home Repair Loan	<u>2,483</u>	0%	18 mos. to 8 yrs.
<i>Total</i>	<u>\$938,421</u>		

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For The Year Ended December 31, 1999**

**NOTE 19 – FIXED ASSETS**

A summary of changes in general fixed assets for the year ended December 31, 1999 follows:

	Balance January 1, 1999	Additions	Deletions	Balance December 31, 1999
Land	\$673,775	\$125,720	\$0	\$799,495
Buildings	11,900,792	1,263,839	0	13,164,631
Improvements Other than Buildings	411,741	78,075	0	489,816
Equipment	<u>7,989,174</u>	<u>700,986</u>	<u>140,359</u>	<u>8,549,801</u>
<b>Totals</b>	<u>\$20,975,482</u>	<u>\$2,168,620</u>	<u>\$140,359</u>	<u>\$23,003,743</u>

At December 31, 1999 fixed assets includes \$111,458 of equipment under capitalized leases.

A summary of the Proprietary Funds fixed assets as of December 31, 1999 follows:

Land	\$48,335
Buildings	187,735
Improvements Other than Buildings	2,981,160
Equipment	<u>534,171</u>
<b>Total</b>	<u>\$3,751,401</u>
<i>Less Accumulated Depreciation:</i>	
Buildings	\$29,684
Improvements Other than Buildings	798,059
Equipment	<u>269,201</u>
<b>Total Accumulated Depreciation</b>	<u>\$1,096,944</u>
<b>Total Net Assets</b>	<u>\$2,654,457</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

**NOTE 20 - 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 1999 tax levy was based follows:

	<b>Assessed Values</b>
Real Property	\$430,924,820
Tangible Personal Property	41,635,353
Public Utility Property	75,898,010
Total	\$548,458,183

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, 16.25 mills have been levied based upon mills voted for the EMS, Health, 317 Board, Children Services, T.B. Hospital, Beacon School and Senior Citizens levies. A summary of voted millage follows:

Purpose		Voter Levy Date	Authorized Rate (a)	Rate Levied for Current Year (b)		Final Levy Year
				R/A	Other	
EMS Replacement 94	(c)	1994	.50	.42	.44	1998
EMS Replacement 95	(c)	1995	1.00	.85	.88	1999
EMS Replacement 96	(c)	1997	1.00	1.00	1.00	2001
HEALTH 1990		1990	.40	.26	.28	1999
HEALTH 1994	(c)	1994	.30	.25	.26	1998
HEALTH 1997	(c)	1994	.30	.30	.30	2006
317 BRD 92	(c)	1992	1.00	.74	.85	2001
317 BRD 98	(c)	1998	1.00	.94	.98	2007
Children Services	(c)	1991	2.00	1.55	1.70	2000
Children Services	(c)	1997	1.50	1.50	1.50	2006
T B Hospital 1995	(c)	1995	.30	.25	.27	1999
Beacon 1976	(c)	1977	1.00	.32	.42	Cont.
Beacon 1984		1984	1.80	1.03	1.02	Cont.
Beacon 1994	(c)	1994	1.80	1.52	1.58	2001
Beacon School 1994	(c)	1994	1.85	1.56	1.63	Cont.
Senior Citizens 92	(c)	1997	.50	.50	.50	2001
			16.25	12.99	13.61	

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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**NOTE 20 - PROPERTY TAX REVENUE - Continued**

In 1999, real property taxes were levied on January 1, 1999, on assessed values as of January 1, 1998, 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 1996. Real estate taxes were due and payable March 15 and August 9, 1999; personal property taxes were due and payable June 14 and September 30, 1999. Tangible personal property taxes were assessed on 25% of true value for equipment and 25% of average value for inventories. Public utility property taxes are assessed on 35% of true value (which is, in general, net book value) for real property and 35% for tangible personal property.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various Agency Funds of the County as Due to Other Funds-Taxes. Accrued property taxes receivable represent current taxes which were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 1999. 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. Total Due from Agency Funds-Taxes are offset by a credit to deferred revenue.

**NOTE 21 - 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 1999, these sales taxes generated a combined total of \$4,739,315 in tax revenue.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

**NOTE 22 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS**

The County maintains four enterprise funds which provide waste water, water and solid waste management. Segment information for the year ended December 31, 1999 follows:

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water & Sewer Revenue	Rural Solid Waste	Athens County Solid Waste	Total
Operating Revenues	\$272,648	\$429,303	\$14,882	\$15,630	\$0	\$732,463
Operating Expenses before Depreciation	157,920	409,659	49,383	39,768	0	656,730
Depreciation Expense	29,293	47,752	0	0	0	77,045
Operating Earnings (Loss)	85,435	(28,108)	(34,501)	(24,138)	0	(1,312)
Net Non-Operating Revenues (Expenses)	(39,265)	(1,574)	(870)	0	0	(41,509)
Net Income (Loss)	46,170	(29,682)	(35,171)	(24,138)	0	(42,821)
Net Change in Current Capital Contribution Property, Plant and Equipment	19,114	(16,520)	0	0	0	2,594
Additions	26,138	153,241	112,028	0	0	291,407
Net Working Capital	307,511	383,907	(30,780)	7,192	62	667,892
Total Assets	2,005,944	1,248,395	301,234	24,750	62	3,580,385
<i>Bonds and Other Long-Term Obligations Payable from Operating Revenues (Net Of Current Portion)</i>	576,516	52,100	237,396	0	0	866,012
Total Equity	1,308,636	1,146,298	(5,851)	7,192	62	2,456,337

**NOTE 23 - LANDFILL CLOSURE**

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

The landfill was certified by the EPA as closed in October, 1998 so the post-closure monitoring and maintenance has started. The total cost for this phase over the next twenty nine years is estimated to be \$3,018,420. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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



**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

**NOTE 24 - RISK MANAGEMENT**

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

The County is a member of the County Risk Sharing Authority (CORSA), which includes 49 Ohio Counties. CORSA provides the following coverages:

Coverage	Amount
Comprehensive General Liability	\$6,000,000
Errors & Omissions - Public Officials Liability	6,000,000
Law Enforcement Liability	6,000,000
Automobile Liability	6,000,000
Uninsured/Underinsured Motorists	250,000
<i>Property:</i>	
Buildings - Contents	Replacement Cost
Valuable Papers	1,000,000
Extra Expense	1,000,000
Electronic Data Processing	Replacement Cost
Contractor's Equipment	Actual Cash Value
Misc. Inland Marine	Actual Cash Value
Motortruck Cargo	100,000
Flood & Earthquake	100,000,000 Pool Limit
Auto Physical Damage	Actual Cash Value
Automatic Acquisition	3,000,000
<i>Crime:</i>	
Employee Dishonesty/Faithful Performance	1,000,000
Money and Securities (Inside and Outside)	1,000,000
Depositor's Forgery	1,000,000
Money Orders and counterfeit Paper Currency	1,000,000

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

Finally, the County covers all its employees under the Ohio Bureau of Worker's Compensation and Medical Mutual major-medical coverage is available for those employees who choose to participate.

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 GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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**NOTE 25 - CONTINGENCIES**

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

**NOTE 26 - COMPLIANCE AND ACCOUNTABILITY**

**1. Deficit Fund Balances**

Fund	Fund Balance Deficit
<b>Special Revenue Funds:</b>	
Public Assistance	\$208,806
Child Support Enforcement	92,549
COPS Fast	2,852
CDBG	18,915
Sheriff Equipment Grant	32,657
OCJS Prosecutor	5,350
Industrial Development	462,242
<b>Capital Projects Funds:</b>	
Welfare Building Renovation	\$142,314
Dog Shelter Construction	81,497
<b>Enterprise Funds:</b>	
Buchtel Water & Sewer Revenue	\$5,851

The deficits in the Public Assistance, Child Support Enforcement, COPS Fast, CDBG, Sheriff Equipment Grant and OCJS Prosecutor Funds are due to intergovernmental revenues which had not been received at year end and were not available to finance current period expenditures. These deficits will be eliminated through future intergovernmental revenues.

The \$462,242 deficit in the Industrial Development Fund is the result of the issuance of a general obligation note to finance a project. Once the note is retired, the deficit will be eliminated.

The \$142,314 deficit in the Welfare Building Renovation and the \$81,497 deficit in the Dog Shelter Construction Capital Projects Funds are the result of the issuance of general obligation notes to finance the projects. Once the notes are retired, the deficit will be eliminated.

The Buchtel Water & Sewer Revenue Enterprise Fund deficit is due to the issuance of a revenue anticipation note to cover start up costs. Once the note is retired, the deficit will be eliminated.

**2. Legal Compliance**

The following funds and accounts had expenditures plus encumbrances that exceeded appropriations for the year ended December 31, 1999:

	Excess
<b>Special Revenue Funds:</b>	
Community Corrections - Municipal Court Fund	
Public Safety	
Other	\$51,710

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Expenditures: (continued)</b>			
General Government - Legislative and Executive (continued)			
Insurances			
Contractual Services	582,506	580,778	1,728
Other	13,516	11,736	1,780
Total Insurances	596,022	592,514	3,508
Unanticipated Emergencies			
Fringe Benefits	1,908	1,908	0
Contractual Services	154,087	154,087	0
Other	89,622	89,622	0
Total Unanticipated Emergencies	245,617	245,617	0
<b>Total General Government - Legislative and Executive</b>	<b>3,776,617</b>	<b>3,712,041</b>	<b>64,576</b>
General Government - Judicial			
Board of County Commissioners			
Contractual Services	296,644	296,644	0
Total Board of County Commissioners	296,644	296,644	0
Court of Appeals			
Contractual Services	375	239	136
Supplies and Materials	1,868	1,223	645
Other	3,173	2,723	450
Total Court of Appeals	5,416	4,185	1,231
Common Pleas Court			
Personal Services	257,297	256,594	703
Fringe Benefits	48,810	48,403	407
Contractual Services	90,052	89,927	125
Supplies and Materials	15,945	15,887	58
Other	14,580	13,765	815
Total Common Pleas Court	426,684	424,576	2,108
Jury Commission			
Personal Services	1,000	1,000	0
Total Jury Commission	1,000	1,000	0

continued

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
*For the Year Ended December 31, 1999*

**NOTE 27 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued**

**2. FIXED ASSETS**

Land is carried at fair value. Property and equipment are carried at cost. ATCO has elected to calculate depreciation using the straight-line method.

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

ATCO's depreciation expense for the year ended December 31, 1999 was \$7,534.

<b>ATCO Inc.:</b>	
Property and Equipment	
Vehicles	\$55,373
Equipment	<u>188,460</u>
Total Property and Equipment	243,833
Less: Accumulated Depreciation	<u>(206,480)</u>
Net Property and Equipment	<u>\$37,353</u>
 <b>Athens County Port Authority:</b>	
Land	\$537,520
Buildings	<u>707,670</u>
	<u>\$1,245,190</u>

**3. NOTES PAYABLE**

At December 31, 1999, \$824,420 of notes payable are reported as liabilities of the Port Authority into which the proceeds of the notes were received. During 1999, \$83,700 of these notes was received.

The notes consisted of a 0% direct state rural industrial park loan through the Ohio Department of Development in the amount of \$465,720; a 0% promissory note with Columbus Southern Power Company in the amount of \$45,000; and a \$313,700 draw against a \$707,000 taxable industrial building revenue bond anticipation note with The Citizens Bank at a 6-7% interest rate.

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

**4. RELATED PARTY TRANSACTIONS**

During 1999, Athens County provided facilities, certain equipment and salaries for administration, implementation, and supervision of programs to ATCO, Inc., a discretely presented component unit of Athens County. The Company received \$110,354 for such in-kind contributions. Additional habilitative expenses reimbursed by Athens County to the Company amounted to \$59,378 during 1999.

The \$110,354 is reflected in the Statement of Revenues, Expenses and Changes in Fund Equity as "Support Revenue" and correspondingly as various operating expenses.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 1999**

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**NOTE 27 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued**

**5. INCOME TAXES**

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

**6. NOTE RECEIVABLE**

On May 28, 1998 ATCO, Inc. loaned \$30,000 to Enterprise Development Corporation. The note matures on June 1, 2003 and is secured by equipment owned by the borrower. The note has an interest rate of 4.05% per annum with interest payments due the first day of each month.

**NOTE 28 - FEDERAL FOOD STAMPS**

The County's Department of Human Services distributes, through contracting issuance centers, federal food stamps to entitled recipients within Athens County. The receipt and issuance of these stamps have the characteristics of a federal grant, however, the Department of Human Services merely acts in an intermediary capacity. The inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services had the following food stamp activity occur in 1999.

Beginning Inventory at January 1, 1999	\$649,620
Received during 1999 for Distribution	7,279,684
Issued during 1999 to Entitled Recipients	<u>4,013,139</u>
Ending Balance at December 31, 1999	<u>\$3,916,165</u>

**COMBINING,  
INDIVIDUAL FUND  
AND  
ACCOUNT GROUP  
STATEMENTS  
AND  
SCHEDULES**

**General Fund**

The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 1999**

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b>Revenues:</b>			
Local Taxes	\$5,169,000	\$5,303,591	\$134,591
Intergovernmental	1,195,000	1,356,217	161,217
Charges for Services	824,972	818,008	(6,964)
Licenses and Permits	7,800	5,723	(2,077)
Fines and Forfeitures	100,000	94,137	(5,863)
Interest	583,000	905,943	322,943
Other	781,021	952,840	171,819
<b>Total Revenue</b>	<b>8,660,793</b>	<b>9,436,459</b>	<b>775,666</b>
<b>Expenditures:</b>			
<i>Current:</i>			
General Government - Legislative and Executive			
Board of County Commissioners			
Personal Services	233,721	233,721	0
Fringe Benefits	52,296	52,296	0
Contractual Services	246,149	244,058	2,091
Supplies and Materials	10,029	10,029	0
Other	205,816	205,786	30
<b>Total Board of County Commissioners</b>	<b>748,011</b>	<b>745,890</b>	<b>2,121</b>
County Auditor			
General Office			
Personal Services	191,885	190,610	1,275
Fringe Benefits	34,734	34,707	27
Contractual Services	9,050	8,494	556
Supplies and Materials	16,391	14,752	1,639
Other	9,460	8,783	677
<b>Total General Office</b>	<b>261,520</b>	<b>257,346</b>	<b>4,174</b>
Assessing Real Property			
Personal Services	17,696	17,683	13
Fringe Benefits	3,258	3,210	48
Supplies and Materials	1,704	1,704	0
<b>Total Assessing Real Property</b>	<b>22,658</b>	<b>22,597</b>	<b>61</b>
<b>Total County Auditor</b>	<b>284,178</b>	<b>279,943</b>	<b>4,235</b>

continued



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 1999**

<i>Expenditures: (continued)</i>	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
General Government - Legislative and Executive (continued)			
Treasurer			
Personal Services	91,825	91,240	585
Fringe Benefits	16,912	16,632	280
Contractual Services	13,650	12,588	1,062
Supplies and Materials	2,500	920	1,580
Other	4,250	3,893	357
Total Treasurer	129,137	125,273	3,864
Prosecuting Attorney			
Personal Services	433,473	433,473	0
Fringe Benefits	79,357	79,355	2
Supplies and Materials	12,655	12,655	0
Other	27,637	27,609	28
Total Prosecuting Attorney	553,122	553,092	30
Board of Revision			
Supplies and Materials	500		500
Total Board of Revision	500	0	500
Bureau of Inspection			
Examination	60,000	51,059	8,941
Total Bureau of Inspection	60,000	51,059	8,941
County Planning Commission			
Other Expenses	5,528	4,353	1,175
Total County Planning Commission	5,528	4,353	1,175
Data Processing			
Personal Services	35,137	34,242	895
Fringe Benefits	6,679	6,338	341
Contractual Services	56,199	49,614	6,585
Supplies and Materials	11,066	10,826	240
Other	1,836	1,836	0
Total Data Processing	110,917	102,856	8,061

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 1999**

<i>Expenditures: (continued)</i>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government - Legislative and Executive (continued)			
Board of Elections			
Personal Services	236,809	217,593	19,216
Fringe Benefits	32,051	32,051	0
Contractual Services	48,110	43,304	4,806
Supplies and Materials	11,986	11,924	62
Other	7,559	7,402	157
<b>Total Board of Elections</b>	<b>336,515</b>	<b>312,274</b>	<b>24,241</b>
Recorder			
General Office			
Personal Services	92,173	90,020	2,153
Fringe Benefits	17,716	17,006	710
Contractual Services	61,991	58,649	3,342
Supplies and Materials	5,719	5,497	222
Other	5,588	4,288	1,300
<b>Total General Office</b>	<b>183,187</b>	<b>175,460</b>	<b>7,727</b>
Microfilm			
Personal Services	33,044	32,997	47
Fringe Benefits	6,296	6,191	105
Contractual Services	4,000	4,000	0
Supplies and Materials	4,020	4,000	20
<b>Total Microfilm</b>	<b>47,360</b>	<b>47,188</b>	<b>172</b>
<b>Total Recorder</b>	<b>230,547</b>	<b>222,648</b>	<b>7,899</b>
Buildings and Grounds			
Personal Services	118,040	118,040	0
Fringe Benefits	21,794	21,793	1
Contractual Services	309,901	309,901	0
Supplies and Materials	25,684	25,684	0
Other	1,104	1,104	0
<b>Total Buildings and Grounds</b>	<b>476,523</b>	<b>476,522</b>	<b>1</b>

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Expenditures: (continued)</b>			
General Government - Legislative and Executive (continued)			
Insurances			
Contractual Services	582,506	580,778	1,728
Other	13,516	11,736	1,780
Total Insurances	596,022	592,514	3,508
Unanticipated Emergencies			
Fringe Benefits	1,908	1,908	0
Contractual Services	154,087	154,087	0
Other	89,622	89,622	0
Total Unanticipated Emergencies	245,617	245,617	0
<b>Total General Government - Legislative and Executive</b>	<b>3,776,617</b>	<b>3,712,041</b>	<b>64,576</b>
General Government - Judicial			
Board of County Commissioners			
Contractual Services	296,644	296,644	0
Total Board of County Commissioners	296,644	296,644	0
Court of Appeals			
Contractual Services	375	239	136
Supplies and Materials	1,868	1,223	645
Other	3,173	2,723	450
Total Court of Appeals	5,416	4,185	1,231
Common Pleas Court			
Personal Services	257,297	256,594	703
Fringe Benefits	48,810	48,403	407
Contractual Services	90,052	89,927	125
Supplies and Materials	15,945	15,887	58
Other	14,580	13,765	815
Total Common Pleas Court	426,684	424,576	2,108
Jury Commission			
Personal Services	1,000	1,000	0
Total Jury Commission	1,000	1,000	0

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 1999**

<i>Expenditures: (continued)</i>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>General Government - Judicial (continued)</i>			
Law Library			
Personal Services	18,507	18,344	163
Fringe Benefits	3,975	3,343	632
Other	82	0	82
<b>Total Law Library</b>	<b>22,564</b>	<b>21,687</b>	<b>877</b>
Juvenile Court			
Personal Services	323,816	316,851	6,965
Fringe Benefits	58,539	57,190	1,349
Contractual Services	23,400	17,071	6,329
Supplies and Materials	25,853	19,986	5,867
Other	34,416	27,308	7,108
<b>Total Juvenile Court</b>	<b>466,024</b>	<b>438,406</b>	<b>27,618</b>
Probate Court			
Personal Services	116,819	112,359	4,460
Fringe Benefits	20,907	20,543	364
Contractual Services	77,790	70,524	7,266
Supplies and Materials	19,605	14,536	5,069
Other	10,565	7,408	3,157
<b>Total Probate Court</b>	<b>245,686</b>	<b>225,370</b>	<b>20,316</b>
Clerk of Courts			
Personal Services	109,035	107,743	1,292
Fringe Benefits	20,147	19,718	429
Contractual Services	2,304	1,877	427
Supplies and Materials	67,480	65,482	1,998
Other	500	446	54
<b>Total Clerk of Courts</b>	<b>199,466</b>	<b>195,266</b>	<b>4,200</b>
Municipal Court			
Personal Services	71,022	70,912	110
Fringe Benefits	13,195	13,194	1
Contractual Services	63,443	58,859	4,584
<b>Total Municipal Court</b>	<b>147,660</b>	<b>142,965</b>	<b>4,695</b>
<b>Total General Government - Judicial</b>	<b>1,811,144</b>	<b>1,750,099</b>	<b>61,045</b>

*continued*

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 1999**

<b>Expenditures: (continued)</b>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Public Safety			
Board of County Commissioners			
Contractual Services	879,874	879,874	0
Total Board of County Commissioners	879,874	879,874	0
Coroner			
Personal Services	40,877	40,877	0
Fringe Benefits	7,550	7,087	463
Contractual Services	33,628	32,421	1,207
Supplies and Materials	857	639	218
Other	5,021	1,427	3,594
Total Coroner	87,933	82,451	5,482
Sheriff			
Personal Services	804,144	786,723	17,421
Fringe Benefits	181,351	176,216	5,135
Contractual Services	73,612	68,195	5,417
Supplies and Materials	57,553	55,472	2,081
Other	27,761	26,716	1,045
Total Sheriff	1,144,421	1,113,322	31,099
Emergency Management			
Personal Services	25,000	20,591	4,409
Fringe Benefits	4,635	4,028	607
Contractual Services	1,919	1,918	1
Supplies and Materials	575	406	169
Other	3,925	3,908	17
Total Emergency Management	36,054	30,851	5,203
Total Public Safety	2,148,282	2,106,498	41,784
Health			
Board of County Commissioners			
Contractual Services	110,896	110,896	0
Total Board of County Commissioners	110,896	110,896	0

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Expenditures: (continued)</b>			
Health (continued)			
Vital Statistics			
Other	878	878	0
Total Vital Statistics	878	878	0
Agriculture			
Fringe Benefits	150	0	150
Other	255,800	254,269	1,531
Total Agriculture	255,950	254,269	1,681
Other Health			
Other	56,559	53,355	3,204
Total Other Health	56,559	53,355	3,204
Total Health	424,283	419,398	4,885
Human Services			
Soldier Relief			
Personal Services	71,973	71,343	630
Fringe Benefits	13,299	13,080	219
Supplies and Materials	1,752	1,714	38
Other	174,480	174,111	369
Total Soldier Relief	261,504	260,248	1,256
Memorial Day Expense			
Supplies and Materials	12,687	12,687	0
Total Memorial Day Expense	12,687	12,687	0
Total Human Services	274,191	272,935	1,256
Capital Outlay	172,139	171,501	638
Debt Service			
Interest & Fiscal Charges	3,101	3,101	0
Total Debt Service	3,101	3,101	0
<b>Total Expenditures</b>	<b>8,609,757</b>	<b>8,435,573</b>	<b>174,184</b>

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess of Revenues Over (Under) Expenditures	51,036	1,000,886	949,850
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets	200	100	(100)
Operating Transfers - In	180,154	147,034	(33,120)
Operating Transfers - Out	(1,020,027)	(1,020,027)	0
<b>Total Other Financing Sources (Uses)</b>	<u>(839,673)</u>	<u>(872,893)</u>	<u>(33,220)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(788,637)	127,993	916,630
Fund Balances (Deficit) at Beginning of Year	618,983	618,983	0
Prior Year Encumbrances Appropriated	<u>168,122</u>	<u>168,122</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>(\$1,532)</u>	<u>\$915,098</u>	<u>\$916,630</u>

ATHENS COUNTY, OHIO

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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.

*Public Assistance*

To account for various federal and state grants as well as transfers from the General Fund used to provide public assistance to general relief recipients and pay their providers of medical assistance, and for certain public social services.

*Child Support Enforcement*

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

*Indigent Guardianship*

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

*Real Estate Assessment*

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

*Road (MVG T)*

To account for revenue derived from motor vehicle licenses, gasoline taxes and investment income. Expenditures in this fund are restricted by state law to County road and bridge repair/improvement programs.

*GIS (Geographic Information System)*

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

*County Planner*

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

*DRETAC (Delinquent Real Estate and Tax Assessment Collection)*

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

*Treasurer's Prepayment Interest*

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

*Marriage License*

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



ATHENS COUNTY, OHIO

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*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.

*Common Pleas Computerization*

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

*Common Pleas Computer Legal Research*

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

*Special Projects Common Pleas*

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

*Mediation*

To account for fine monies collected under Section 2101.163 of the Ohio Revised Code. Expenditures are used to provide mediation of disputes between parties to any civil action or proceeding that is within the jurisdiction of the probate court.

*Indigent Drivers Alcohol Treatment*

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

*D.U.I. Enforcement and Education*

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

*Drug Law Enforcement*

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

*Diversions-Prosecuting Attorney*

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

*Title Administration*

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

*Recorder Equipment*

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

*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.

ATHENS COUNTY, OHIO

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*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.

*Children Services*

To account for monies received from a property tax levy, federal and state grants, and VA and social security for foster children. Major expenditures are for case workers salaries and travel expenses, foster home cost, emergency shelters, medical treatment, counseling, equipment costs, operation of a home for delinquent and unruly children, an independent living program for teenagers and educating foster parents on how to deal with unruly and/or sexually abused children.

*MR/DD (Beacon School)*

To account for the operation of a school for the mentally retarded and developmentally disabled. Revenue sources are a county-wide property tax levy and federal and state grants.

*Ambulance Service*

To account for money received from a property tax levy collected to pay the contract with the Southeast Ohio Emergency Medical Services for ambulance service.

*911 Emergency*

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

*Bikeway Maintenance*

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

*COPS Fast*

To account for monies received from a federal grant to be used to hire extra law enforcement officers.

*DUI Grant*

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

*ACENET Revolving Loan*

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

*CDBG (Community Development Block Grants)*

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

*CD Revolving Loan*

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

*Emergency Home Repair Loan*

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

*FEMA Flood Repair*

To account for revenue from grants from the Federal Emergency Management Agency (FEMA) to be used to repair flood damage.

ATHENS COUNTY, OHIO

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*FEMA Flood Mitigation*

To account for revenue from grants from the Federal Emergency Management Agency (FEMA) to be used to prevent future flood damage.

*Nelsonville Reservoir Project*

To account for revenue from grants from the Federal Emergency Management Agency (FEMA) to be used for the Nelsonville Reservoir.

*TASC Grants*

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

*Litter Control*

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

*Local Emergency Planning*

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

*Clean Kids Grant*

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

*DARE Grant*

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

*Sheriff Equipment Grant*

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

*Poston Access Road*

To account for monies used to build an access road to the Poston Industrial Park.

*Harmony Park*

To account for monies used to develop a residential area known as Harmony Park.

*Court Security Grant*

To account for state monies received from the for the purpose of installing security measures in the County Courthouse.

*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.

*Project Footsteps Juvenile Court*

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

*CASA/GAL Juvenile Court*

To account for donations from the state and other agencies for a Court Appointed Special Advocate/Guardian Ad Litem program.

## ATHENS COUNTY, OHIO

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### *Americorp Grant*

To account for revenue from a state grant to be used for job training programs.

### *Major Crimes Task Force*

To account for revenue from State Grants and matching funds to be used to fund a multi-jurisdictional major crimes task force.

### *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.

### *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.

### *Community Corrections Municipal Court*

To account for state monies from the Ohio Department of Rehabilitation and Correction to be used for a community based corrections program.

### *Industrial Development*

To account for monies to be used for industrial development in Athens County.

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**All Special Revenue Funds**  
**December 31, 1999**

	Dog and Kennel	Public Assistance	Child Support Enforcement	Indigent Guardianship	Real Estate Assessment
<b>Assets:</b>					
Cash and Cash Equivalents	\$27,659	\$3,619,039	\$26,980	\$551	\$238,334
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Loans					
Due from Agency Funds-Taxes					
Due from Other Funds		74,914	8,980	480	
Due from Other Governments	225	3,588	13,565		
Due from Component Unit					
Materials and Supplies Inventory		6,131			
Prepaid Items	157	27,970	1,395		
<b>Total Assets</b>	<b>\$28,041</b>	<b>\$3,731,642</b>	<b>\$50,920</b>	<b>\$1,031</b>	<b>\$238,334</b>
<b>Liabilities:</b>					
Accounts Payable	\$1,798	\$100,309	\$1,613	\$1,000	
Contracts Payable		251,113	2,145		39,807
Accrued Wages and Benefits	2,052	120,905	23,722		4,091
Compensated Absences Payable		902			
Due to Other Funds		134,696	90,156		4,936
Due to Other Governments	2,009	130,018	25,833		4,296
Due to Component Unit					
Deposits Held and Due to Others					
Deferred Revenue		3,158,175			
Undistributed Monies					
Accrued Interest Payable		330			
Notes Payable		44,000			
<b>Total Liabilities</b>	<b>5,859</b>	<b>3,940,448</b>	<b>143,469</b>	<b>1,000</b>	<b>53,130</b>
<b>Fund Equity:</b>					
<i>Fund Balance:</i>					
Reserved for Loans Receivable					
Reserved for Encumbrances		3,678			
Reserved for Inventory		6,131			
<i>Unreserved:</i>					
Undesignated	22,182	(218,615)	(92,549)	31	185,204
<b>Total Fund Equity</b>	<b>22,182</b>	<b>(208,806)</b>	<b>(92,549)</b>	<b>31</b>	<b>185,204</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$28,041</b>	<b>\$3,731,642</b>	<b>\$50,920</b>	<b>\$1,031</b>	<b>\$238,334</b>

<u>Road (MVGT)</u>	<u>GIS</u>	<u>County Planner</u>	<u>DRETAC</u>	<u>Treasurer's Prepayment Interest</u>	<u>Marriage License</u>	<u>Probate/ Juvenile Computer- ization</u>
\$564,065	\$6,594	\$46,536	\$70,240	\$12,081	\$8,872	\$10,048
559 356,400					476	1,370
33,137 8,228			526			134
<u>\$962,389</u>	<u>\$6,594</u>	<u>\$46,536</u>	<u>\$70,766</u>	<u>\$12,081</u>	<u>\$9,348</u>	<u>\$11,552</u>
\$35,869	\$402	\$308	\$4,115			\$5,899
36,049		3,142	175			
41,512			1,750			
41,020		3,377	655			
193			1,904			
2,644 97,126						
<u>254,413</u>	<u>402</u>	<u>6,827</u>	<u>8,599</u>	<u>0</u>	<u>0</u>	<u>5,899</u>
235 33,137		1,047	104			
<u>674,604</u>	<u>6,192</u>	<u>38,662</u>	<u>62,063</u>	<u>12,081</u>	<u>9,348</u>	<u>5,653</u>
<u>707,976</u>	<u>6,192</u>	<u>39,709</u>	<u>62,167</u>	<u>12,081</u>	<u>9,348</u>	<u>5,653</u>
<u>\$962,389</u>	<u>\$6,594</u>	<u>\$46,536</u>	<u>\$70,766</u>	<u>\$12,081</u>	<u>\$9,348</u>	<u>\$11,552</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**All Special Revenue Funds**  
**December 31, 1999**

	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Mediation
<b>Assets:</b>					
Cash and Cash Equivalents	\$2,471	\$6,166	\$2,747	\$3,856	\$1,660
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Loans					
Due from Agency Funds-Taxes					
Due from Other Funds	411				540
Due from Other Governments					
Due from Component Unit					
Materials and Supplies Inventory					
Prepaid Items					
<b>Total Assets</b>	<b>\$2,882</b>	<b>\$6,166</b>	<b>\$2,747</b>	<b>\$3,856</b>	<b>\$2,200</b>
<b>Liabilities:</b>					
Accounts Payable					
Contracts Payable					
Accrued Wages and Benefits					
Compensated Absences Payable					
Due to Other Funds					
Due to Other Governments					
Due to Component Unit					
Deposits Held and Due to Others					
Deferred Revenue					
Undistributed Monies					
Accrued Interest Payable					
Notes Payable					
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Equity:</b>					
<i>Fund Balance:</i>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
Reserved for Inventory					
<i>Unreserved:</i>					
Undesignated	2,882	6,166	2,747	3,856	2,200
<b>Total Fund Equity</b>	<b>2,882</b>	<b>6,166</b>	<b>2,747</b>	<b>3,856</b>	<b>2,200</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$2,882</b>	<b>\$6,166</b>	<b>\$2,747</b>	<b>\$3,856</b>	<b>\$2,200</b>

<u>Indigent Drivers Alcohol Treatment</u>	<u>D.U.I. Enforcement &amp; Education</u>	<u>Drug Law Enforcement</u>	<u>Diversions Prosecuting Attorney</u>	<u>Title Administration</u>	<u>Recorder Equipment</u>	<u>T.B. Hospital</u>
\$750	\$1,439	\$11,865	\$1,375	\$175,916	\$86,259	\$256,430
				15,992		127,500
	63	257				2,063
		35		161	3,049	
<u>\$750</u>	<u>\$1,502</u>	<u>\$12,157</u>	<u>\$1,375</u>	<u>\$192,069</u>	<u>\$89,308</u>	<u>\$385,993</u>
				\$373		\$6,228
				3,255		
				3,495		2,922
						127,500
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,123</u>	<u>0</u>	<u>136,650</u>
				1,139	1,255	
<u>750</u>	<u>1,502</u>	<u>12,157</u>	<u>1,375</u>	<u>183,807</u>	<u>88,053</u>	<u>249,343</u>
<u>750</u>	<u>1,502</u>	<u>12,157</u>	<u>1,375</u>	<u>184,946</u>	<u>89,308</u>	<u>249,343</u>
<u>\$750</u>	<u>\$1,502</u>	<u>\$12,157</u>	<u>\$1,375</u>	<u>\$192,069</u>	<u>\$89,308</u>	<u>\$385,993</u>

continued



**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**All Special Revenue Funds**  
**December 31, 1999**

	Senior Citizens Levy	Children Services	MR/DD	Ambulance Service	911 Emergency
<b>Assets:</b>					
Cash and Cash Equivalents		\$1,665,292	\$2,098,821	\$929,142	\$391,431
Cash and Cash Equivalents in Segregated Accounts		2,828	9,774		
<i>Receivables:</i>					
Loans					
Due from Agency Funds-Taxes	239,000	1,515,000	2,337,254	1,143,661	
Due from Other Funds		26,430			
Due from Other Governments		271,919	25,688		159,055
Due from Component Unit			644		
Materials and Supplies Inventory			1,779		
Prepaid Items		2,004	33,659		2,146
<b>Total Assets</b>	<b>\$239,000</b>	<b>\$3,483,473</b>	<b>\$4,507,619</b>	<b>\$2,072,803</b>	<b>\$552,632</b>
<b>Liabilities:</b>					
Accounts Payable		\$48,433	\$51,731		\$3,189
Contracts Payable		59,738	23,292	34,927	
Accrued Wages and Benefits		86,918	67,466		19,525
Compensated Absences Payable		873			
Due to Other Funds		133,120	83,840	140	13,005
Due to Other Governments		94,689	92,275		16,880
Due to Component Unit			6,111		
Deposits Held and Due to Others			863		
Deferred Revenue	239,000	1,515,000	2,337,254	1,143,661	
Undistributed Monies			8,910		
Accrued Interest Payable					
Notes Payable					
<b>Total Liabilities</b>	<b>239,000</b>	<b>1,938,771</b>	<b>2,671,742</b>	<b>1,178,728</b>	<b>52,599</b>
<b>Fund Equity:</b>					
<i>Fund Balance:</i>					
Reserved for Loans Receivable					
Reserved for Encumbrances		20,209	115,787		15,306
Reserved for Inventory			1,779		
<i>Unreserved:</i>					
Undesignated		1,524,493	1,718,311	894,075	484,727
<b>Total Fund Equity</b>	<b>0</b>	<b>1,544,702</b>	<b>1,835,877</b>	<b>894,075</b>	<b>500,033</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$239,000</b>	<b>\$3,483,473</b>	<b>\$4,507,619</b>	<b>\$2,072,803</b>	<b>\$552,632</b>

<u>Bikeway Maintenance</u>	<u>COPS Fast</u>	<u>DUI Grant</u>	<u>ACENET Revolving Loan</u>	<u>CDBG</u>	<u>CD Revolving Loan</u>	<u>Emergency Home Repair Loan</u>
\$185		\$215	\$17,033	\$3,788	\$215,820	
			10,137		925,801	2,483
<u>\$185</u>	<u>\$0</u>	<u>\$215</u>	<u>\$27,170</u>	<u>\$3,788</u>	<u>\$1,141,621</u>	<u>\$2,483</u>
	2,414			\$4,969 16,937		
	438			797		
<u>0</u>	<u>2,852</u>	<u>0</u>	<u>0</u>	<u>22,703</u>	<u>0</u>	<u>0</u>
				43,370	859,814	760
<u>185</u>	<u>(2,852)</u>	<u>215</u>	<u>27,170</u>	<u>(62,285)</u>	<u>281,807</u>	<u>1,723</u>
<u>185</u>	<u>(2,852)</u>	<u>215</u>	<u>27,170</u>	<u>(18,915)</u>	<u>1,141,621</u>	<u>2,483</u>
<u>\$185</u>	<u>\$0</u>	<u>\$215</u>	<u>\$27,170</u>	<u>\$3,788</u>	<u>\$1,141,621</u>	<u>\$2,483</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**All Special Revenue Funds**  
**December 31, 1999**

	FEMA Flood Repair	FEMA Flood Mitigation	Nelsonville Reservoir Project	TASC Grants	Litter Control
<b>Assets:</b>					
Cash and Cash Equivalents	\$83,868			\$29,908	\$1,697
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Loans					
Due from Agency Funds-Taxes					
Due from Other Funds					
Due from Other Governments	80,370				
Due from Component Unit					
Materials and Supplies Inventory					
Prepaid Items				37,352	
<b>Total Assets</b>	<b>\$164,238</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,260</b>	<b>\$1,697</b>
<b>Liabilities:</b>					
Accounts Payable				\$7,866	
Contracts Payable					
Accrued Wages and Benefits				9,966	
Compensated Absences Payable					
Due to Other Funds				15	
Due to Other Governments				10,579	
Due to Component Unit					
Deposits Held and Due to Others					
Deferred Revenue					
Undistributed Monies					
Accrued Interest Payable					
Notes Payable					
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,426</b>	<b>0</b>
<b>Fund Equity:</b>					
<i>Fund Balance:</i>					
Reserved for Loans Receivable					
Reserved for Encumbrances			10,590		
Reserved for Inventory					
<i>Unreserved:</i>					
Undesignated	164,238		(10,590)	38,834	1,697
<b>Total Fund Equity</b>	<b>164,238</b>	<b>0</b>	<b>0</b>	<b>38,834</b>	<b>1,697</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$164,238</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,260</b>	<b>\$1,697</b>

<u>Local Emergency Planning</u>	<u>Clean Kids Grant</u>	<u>DARE Grant</u>	<u>Sheriff Equipment Grant</u>	<u>Poston Access Road</u>	<u>Harmony Park</u>	<u>Court Security Grant</u>
\$53,775	\$11,253	\$4,394		\$26,121		\$18,163
<u>\$53,775</u>	<u>\$11,253</u>	<u>\$4,394</u>	<u>\$0</u>	<u>\$26,121</u>	<u>\$0</u>	<u>\$18,163</u>
\$1,634	\$329		\$32,657			
	68					
12,965	212					
<u>14,599</u>	<u>609</u>	<u>0</u>	<u>32,657</u>	<u>0</u>	<u>0</u>	<u>0</u>
190	915					
<u>38,986</u>	<u>9,729</u>	<u>4,394</u>	<u>(32,657)</u>	<u>26,121</u>		<u>18,163</u>
<u>39,176</u>	<u>10,644</u>	<u>4,394</u>	<u>(32,657)</u>	<u>26,121</u>	<u>0</u>	<u>18,163</u>
<u>\$53,775</u>	<u>\$11,253</u>	<u>\$4,394</u>	<u>\$0</u>	<u>\$26,121</u>	<u>\$0</u>	<u>\$18,163</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**All Special Revenue Funds**  
**December 31, 1999**

	Youth Services	Project Footsteps Juvenile Court	CASA/GAL Juvenile Court	Americorp Grants	Major Crimes Task Force
<b>Assets:</b>					
Cash and Cash Equivalents	\$195,409	\$32,442		\$842	
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Loans					
Due from Agency Funds-Taxes					
Due from Other Funds		521			
Due from Other Governments					
Due from Component Unit					
Materials and Supplies Inventory					
Prepaid Items	40				
<b>Total Assets</b>	<b>\$195,449</b>	<b>\$32,963</b>	<b>\$0</b>	<b>\$842</b>	<b>\$0</b>
<b>Liabilities:</b>					
Accounts Payable	\$3,140				
Contracts Payable	857				
Accrued Wages and Benefits	1,813				
Compensated Absences Payable					
Due to Other Funds	13,943				
Due to Other Governments	2,056				
Due to Component Unit					
Deposits Held and Due to Others					
Deferred Revenue					
Undistributed Monies					
Accrued Interest Payable					
Notes Payable					
<b>Total Liabilities</b>	<b>21,809</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Equity:</b>					
<i>Fund Balance:</i>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
Reserved for Inventory					
<i>Unreserved:</i>					
Undesignated	173,640	32,963		842	
<b>Total Fund Equity</b>	<b>173,640</b>	<b>32,963</b>	<b>0</b>	<b>842</b>	<b>0</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$195,449</b>	<b>\$32,963</b>	<b>\$0</b>	<b>\$842</b>	<b>\$0</b>

<u>OCJS Prosecutor</u>	<u>Victims Assistance</u>	<u>Community Corrections Municipal Court</u>	<u>Industrial Development</u>	<u>Totals</u>
	\$8,388		\$758	\$10,970,678
				12,602
				938,421
				5,362,415
				130,673
				913,193
				644
				41,047
				116,856
<u>\$0</u>	<u>\$8,388</u>	<u>\$0</u>	<u>\$758</u>	<u>\$18,486,529</u>
	\$417			\$312,279
				428,991
560	3,175			386,871
				1,775
4,175				536,877
615	3,468			433,164
				6,304
				863
				8,520,590
				8,910
				2,974
			463,000	604,126
<u>5,350</u>	<u>7,060</u>	<u>0</u>	<u>463,000</u>	<u>11,243,724</u>
				860,574
				213,825
				41,047
<u>(5,350)</u>	<u>1,328</u>		<u>(462,242)</u>	<u>6,127,359</u>
<u>(5,350)</u>	<u>1,328</u>	<u>0</u>	<u>(462,242)</u>	<u>7,242,805</u>
<u>\$0</u>	<u>\$8,388</u>	<u>\$0</u>	<u>\$758</u>	<u>\$18,486,529</u>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**All Special Revenue Funds**  
**For the Year Ended December 31, 1999**

	Dog and Kennel	Public Assistance	Child Support Enforcement	Indigent Guardianship	Real Estate Assessment
<b>Revenues:</b>					
Taxes					
Intergovernmental		9,021,473	1,032,425		
Charges for Services	5,114		95,425	7,149	252,963
Licenses & Permits	70,896				
Fines and Forfeitures	5,280				
Interest					
Other Revenues	190	934,971	157,877		421
<b>Total Revenue</b>	<b>81,480</b>	<b>9,956,444</b>	<b>1,285,727</b>	<b>7,149</b>	<b>253,384</b>
<b>Expenditures:</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					283,817
Judicial				7,428	
<i>Public Safety</i>					
Public Works					
Health	71,830				
Human Services		10,022,633	1,282,638		
Conservation and Recreation					
Economic Development and Assistance					
Capital Outlay		222,006			5,462
<i>Debt Service:</i>					
Principal Retirement					
Interest & Fiscal Charges		1,901			
<b>Total Expenditures</b>	<b>71,830</b>	<b>10,246,540</b>	<b>1,282,638</b>	<b>7,428</b>	<b>289,279</b>
Excess of Revenues Over (Under) Expenditures	9,650	(290,096)	3,089	(279)	(35,895)
<b>Other Financing Sources (Uses):</b>					
Sale of Fixed Assets					
Operating Transfers - In		340,000			75,033
Operating Transfers - Out					
<b>Total Other Sources (Uses)</b>	<b>0</b>	<b>340,000</b>	<b>0</b>	<b>0</b>	<b>75,033</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	9,650	49,904	3,089	(279)	39,138
Fund Balances (Deficits) at Beginning of Year	12,532	(258,075)	(95,638)	310	146,066
Increase (Decrease) in Reserve for Inventory		(635)			
Fund Balances (Deficits) at End of Year	<b>\$22,182</b>	<b>(\$208,806)</b>	<b>(\$92,549)</b>	<b>\$31</b>	<b>\$185,204</b>

<u>Road (MVGT)</u>	<u>GIS</u>	<u>County Planner</u>	<u>DRETAC</u>	<u>Treasurer's Prepayment Interest</u>	<u>Marriage License</u>	<u>Probate/ Juvenile Computer- ization</u>
3,339,159						
2,455		60,933	58,585		15,681	17,050
63,100						
15,424				3,274		
24,733	20,000	12,741	3,457			
<u>3,444,871</u>	<u>20,000</u>	<u>73,674</u>	<u>62,042</u>	<u>3,274</u>	<u>15,681</u>	<u>17,050</u>
			69,142	3,040		
3,407,252	28,213	116,009			6,996	
246,535		2,150	5,250			33,865
3,276						
1,236						
<u>3,658,299</u>	<u>28,213</u>	<u>118,159</u>	<u>74,392</u>	<u>3,040</u>	<u>6,996</u>	<u>33,865</u>
(213,428)	(8,213)	(44,485)	(12,350)	234	8,685	(16,815)
17,500		87,450	18,228			
<u>17,500</u>	<u>0</u>	<u>87,450</u>	<u>18,228</u>	<u>0</u>	<u>0</u>	<u>0</u>
(195,928)	(8,213)	42,965	5,878	234	8,685	(16,815)
872,153	14,405	(3,256)	56,289	11,847	663	22,468
<u>31,751</u>						
<u>\$707,976</u>	<u>\$6,192</u>	<u>\$39,709</u>	<u>\$62,167</u>	<u>\$12,081</u>	<u>\$9,348</u>	<u>\$5,653</u>

continued



**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**All Special Revenue Funds**  
**For the Year Ended December 31, 1999**

	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Mediation
<b>Revenues:</b>					
Taxes					
Intergovernmental					
Charges for Services	5,173	11,666	2,747	3,856	540
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues					1,660
<b>Total Revenue</b>	<u>5,173</u>	<u>11,666</u>	<u>2,747</u>	<u>3,856</u>	<u>2,200</u>
<b>Expenditures:</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial	17,000				
Public Safety					
Public Works					
Health					
Human Services					
Conservation and Recreation					
Economic Development and Assistance					
Capital Outlay					
<i>Debt Service:</i>					
Principal Retirement					
Interest & Fiscal Charges					
<b>Total Expenditures</b>	<u>17,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(11,827)</u>	<u>11,666</u>	<u>2,747</u>	<u>3,856</u>	<u>2,200</u>
<b>Other Financing Sources (Uses):</b>					
Sale of Fixed Assets					
Operating Transfers - In					
Operating Transfers - Out		(31,007)	(2,434)		
<b>Total Other Sources (Uses)</b>	<u>0</u>	<u>(31,007)</u>	<u>(2,434)</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(11,827)</u>	<u>(19,341)</u>	<u>313</u>	<u>3,856</u>	<u>2,200</u>
Fund Balances (Deficits) at Beginning of Year	14,709	25,507	2,434	0	0
Increase (Decrease) in Reserve for Inventory					
Fund Balances (Deficits) at End of Year	<u>\$2,882</u>	<u>\$6,166</u>	<u>\$2,747</u>	<u>\$3,856</u>	<u>\$2,200</u>

<u>Indigent Drivers Alcohol Treatment</u>	<u>D.U.I. Enforcement &amp; Education</u>	<u>Drug Law Enforcement</u>	<u>Diversions Prosecuting Attorney</u>	<u>Title Administration</u>	<u>Recorder Equipment</u>	<u>T.B. Hospital</u>
100			4,400	207,784	46,408	\$132,649 14,564
	1,741	11,527				
		19,506		1,393	66	2,526
<u>100</u>	<u>1,741</u>	<u>31,033</u>	<u>4,400</u>	<u>209,177</u>	<u>46,474</u>	<u>149,739</u>
					41,499	
	1,332	31,852	4,959	147,366		102,457
<u>0</u>	<u>1,332</u>	<u>31,852</u>	<u>4,959</u>	<u>147,366</u>	<u>41,499</u>	<u>102,457</u>
<u>100</u>	<u>409</u>	<u>(819)</u>	<u>(559)</u>	<u>61,811</u>	<u>4,975</u>	<u>47,282</u>
		(5,387)		(24,000)		(3,375)
<u>0</u>	<u>0</u>	<u>(5,387)</u>	<u>0</u>	<u>(24,000)</u>	<u>0</u>	<u>(3,375)</u>
100	409	(6,206)	(559)	37,811	4,975	43,907
650	1,093	18,363	1,934	147,135	84,333	205,436
<u>\$750</u>	<u>\$1,502</u>	<u>\$12,157</u>	<u>\$1,375</u>	<u>\$184,946</u>	<u>\$89,308</u>	<u>\$249,343</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**All Special Revenue Funds**  
**For the Year Ended December 31, 1999**

	Senior Citizens Levy	Children Services	MR/DD	Ambulance Service	911 Emergency
<b>Revenues:</b>					
Taxes	\$248,115	\$1,579,514	\$2,457,346	\$1,157,105	\$946,745
Intergovernmental	28,418	2,410,244	1,946,894	129,607	
Charges for Services		584,614	5,039		
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues	4,500	435,465	116,473		5,799
<b>Total Revenue</b>	<b>281,033</b>	<b>5,009,837</b>	<b>4,525,752</b>	<b>1,286,712</b>	<b>952,544</b>
<b>Expenditures:</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					
Public Safety					702,983
Public Works					
Health	274,782			1,257,626	
Human Services		4,972,018	3,824,749		
Conservation and Recreation					
Economic Development and Assistance					
Capital Outlay		67,957	212,575		132,721
<i>Debt Service:</i>					
Principal Retirement		107	19,996		5,748
Interest & Fiscal Charges		85	1,887		1,031
<b>Total Expenditures</b>	<b>274,782</b>	<b>5,040,167</b>	<b>4,059,207</b>	<b>1,257,626</b>	<b>842,483</b>
Excess of Revenues Over (Under) Expenditures	6,251	(30,330)	466,545	29,086	110,061
<b>Other Financing Sources (Uses):</b>					
Sale of Fixed Assets					
Operating Transfers - In					
Operating Transfers - Out	(6,251)	(40,188)	(63,689)	(29,370)	
<b>Total Other Sources (Uses)</b>	<b>(6,251)</b>	<b>(40,188)</b>	<b>(63,689)</b>	<b>(29,370)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(70,518)	402,856	(284)	110,061
Fund Balances (Deficits) at Beginning of Year	0	1,615,220	1,431,242	894,359	390,475
Increase (Decrease) in Reserve for Inventory			1,779		(503)
Fund Balances (Deficits) at End of Year	<b>\$0</b>	<b>\$1,544,702</b>	<b>\$1,835,877</b>	<b>\$894,075</b>	<b>\$500,033</b>

<u>Bikeway Maintenance</u>	<u>COPS Fast</u>	<u>DUI Grant</u>	<u>ACENET Revolving Loan</u>	<u>CDBG</u>	<u>CD Revolving Loan</u>	<u>Emergency Home Repair Loan</u>
	65,827			708,727	500,000	
1,255	184		319	51	40,814	
<u>1,255</u>	<u>66,011</u>	<u>0</u>	<u>319</u>	<u>708,778</u>	<u>541,172</u>	<u>0</u>
	111,186			724,119		1,036
9,486					17,349	
<u>9,486</u>	<u>111,186</u>	<u>0</u>	<u>0</u>	<u>724,119</u>	<u>17,349</u>	<u>1,036</u>
(8,231)	(45,175)	0	319	(15,341)	523,823	(1,036)
	45,582				4,153	
<u>0</u>	<u>45,582</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,153</u>	<u>0</u>
(8,231)	407	0	319	(15,341)	527,976	(1,036)
8,416	(3,259)	215	26,851	(3,574)	613,645	3,519
<u>\$185</u>	<u>(\$2,852)</u>	<u>\$215</u>	<u>\$27,170</u>	<u>(\$18,915)</u>	<u>\$1,141,621</u>	<u>\$2,483</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**All Special Revenue Funds**  
**For the Year Ended December 31, 1999**

	FEMA Flood Repair	FEMA Flood Mitigation	Nelsonville Reservoir Project	TASC Grants	Litter Control
<b>Revenues:</b>					
Taxes					
Intergovernmental	439,721	83,000	154,960	426,073	
Charges for Services					
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues		2,000		7,536	
<b>Total Revenue</b>	<b>439,721</b>	<b>85,000</b>	<b>154,960</b>	<b>433,609</b>	<b>0</b>
<b>Expenditures:</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					
Public Safety					
Public Works	275,868	85,000	154,960		
Health					
Human Services				568,407	
Conservation and Recreation					
Economic Development and Assistance					
Capital Outlay				24,216	
<i>Debt Service:</i>					
Principal Retirement					
Interest & Fiscal Charges					
<b>Total Expenditures</b>	<b>275,868</b>	<b>85,000</b>	<b>154,960</b>	<b>592,623</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	163,853	0	0	(159,014)	0
<b>Other Financing Sources (Uses):</b>					
Sale of Fixed Assets					
Operating Transfers - In					
Operating Transfers - Out					
<b>Total Other Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	163,853	0	0	(159,014)	0
Fund Balances (Deficits) at Beginning of Year	385	0	0	197,848	1,697
Increase (Decrease) in Reserve for Inventory					
Fund Balances (Deficits) at End of Year	<b>\$164,238</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,834</b>	<b>\$1,697</b>

Local Emergency Planning	Clean Kids Grant	DARE Grant	Sheriff Equipment Grant	Poston Access Road	Harmony Park	Court Security Grant
12,819	53,724	4,394		68,770		62,000
15	38				1,863	
12,834	53,762	4,394	0	68,770	1,863	62,000
13,495	40,925		32,657			43,837
	858			42,695		
13,495	41,783	0	32,657	42,695	0	43,837
(661)	11,979	4,394	(32,657)	26,075	1,863	18,163
					(1,863)	
0	0	0	0	0	(1,863)	0
(661)	11,979	4,394	(32,657)	26,075	0	18,163
39,837	(1,335)	0	0	46	0	0
\$39,176	\$10,644	\$4,394	(\$32,657)	\$26,121	\$0	\$18,163

continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**All Special Revenue Funds**  
**For the Year Ended December 31, 1999**

	Youth Services	Project Footsteps Juvenile Court	CASA/GAL Juvenile Court	Americorp Grants	Major Crimes Task Force
<b>Revenues:</b>					
Taxes					
Intergovernmental	229,065	4,616		9,586	
Charges for Services					
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues	19,534	2,500		35	105
<b>Total Revenue</b>	<b>248,599</b>	<b>7,116</b>	<b>0</b>	<b>9,621</b>	<b>105</b>
<b>Expenditures:</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial			447		
Public Safety					7,094
Public Works					
Health					
Human Services	211,962	4,306		9,294	
Conservation and Recreation					
Economic Development and Assistance					
Capital Outlay	1,270				
<i>Debt Service:</i>					
Principal Retirement					
Interest & Fiscal Charges					
<b>Total Expenditures</b>	<b>213,232</b>	<b>4,306</b>	<b>447</b>	<b>9,294</b>	<b>7,094</b>
Excess of Revenues Over (Under) Expenditures	35,367	2,810	(447)	327	(6,989)
<b>Other Financing Sources (Uses):</b>					
Sale of Fixed Assets					
Operating Transfers - In		29,653			
Operating Transfers - Out	(29,653)				
<b>Total Other Sources (Uses)</b>	<b>(29,653)</b>	<b>29,653</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	5,714	32,463	(447)	327	(6,989)
Fund Balances (Deficits) at Beginning of Year	167,926	500	447	515	6,989
Increase (Decrease) in Reserve for Inventory					
<b>Fund Balances (Deficits) at End of Year</b>	<b>\$173,640</b>	<b>\$32,963</b>	<b>\$0</b>	<b>\$842</b>	<b>\$0</b>

<u>OCJS Prosecutor</u>	<u>Victims Assistance</u>	<u>Community Corrections Municipal Court</u>	<u>Industrial Development</u>	<u>Totals</u>
				\$6,521,474
16,720	104,012	51,710		20,918,608
				1,371,901
				86,577
				81,648
				59,831
<u>4,230</u>	<u>1,641</u>			<u>1,783,123</u>
<u>20,950</u>	<u>105,653</u>	<u>51,710</u>	<u>0</u>	<u>30,823,162</u>
				397,498
				208,650
		51,710		1,005,621
				4,792,457
				1,713,691
28,234	120,876			21,045,117
				9,486
			375,000	435,044
				954,865
				29,127
			953	7,093
<u>28,234</u>	<u>120,876</u>	<u>51,710</u>	<u>375,953</u>	<u>30,598,649</u>
<u>(7,284)</u>	<u>(15,223)</u>	<u>0</u>	<u>(375,953)</u>	<u>224,513</u>
				17,500
4,800	20,110		3,344	628,353
<u>(2,294)</u>	<u>(9,817)</u>			<u>(249,328)</u>
<u>2,506</u>	<u>10,293</u>	<u>0</u>	<u>3,344</u>	<u>396,525</u>
(4,778)	(4,930)	0	(372,609)	621,038
(572)	6,258	0	(89,633)	6,589,375
				32,392
<u>(\$5,350)</u>	<u>\$1,328</u>	<u>\$0</u>	<u>(\$462,242)</u>	<u>\$7,242,805</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Dog and Kennel Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges For Services	\$4,000	\$5,114	\$1,114
Licenses and Permits	66,300	70,896	4,596
Fines and Forfeitures	3,500	5,179	1,679
Other	1,000	190	(810)
<b>Total Revenue</b>	<b>74,800</b>	<b>81,379</b>	<b>6,579</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Health			
Personal Services	45,297	43,269	2,028
Fringe Benefits	9,051	8,465	586
Contractual Services	2,300	1,039	1,261
Supplies and Materials	10,500	8,146	2,354
Other	12,460	11,748	712
<b>Total Health</b>	<b>79,608</b>	<b>72,667</b>	<b>6,941</b>
<b>Total Expenditures</b>	<b>79,608</b>	<b>72,667</b>	<b>6,941</b>
Excess of Revenues Over (Under) Expenditures	(4,808)	8,712	13,520
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - Out	(240)	(240)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(240)</b>	<b>(240)</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(5,048)	8,472	13,520
Fund Balances (Deficit) at Beginning of Year	16,382	16,382	0
Prior Year Encumbrances Appropriated	1,350	1,350	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$12,684</b>	<b>\$26,204</b>	<b>\$13,520</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Public Assistance Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$9,112,388	\$12,091,557	\$2,979,169
Other	1,424,501	862,619	(561,882)
<b>Total Revenue</b>	<b>10,536,889</b>	<b>12,954,176</b>	<b>2,417,287</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Human Services			
Administration			
Personal Services	1,812,612	1,812,612	0
Fringe Benefits	258,124	257,487	637
Contractual Services	459,142	446,210	12,932
Supplies and Materials	162,500	151,499	11,001
Other	1,501,765	1,328,935	172,830
<b>Total Administration</b>	<b>4,194,143</b>	<b>3,996,743</b>	<b>197,400</b>
Social Services			
Personal Services	1,175,895	1,175,895	0
Fringe Benefits	174,482	174,481	1
Contractual Services	4,728,715	4,094,798	633,917
Supplies and Materials	17,071	17,071	0
Other	325,862	325,862	0
<b>Total Social Services</b>	<b>6,422,025</b>	<b>5,788,107</b>	<b>633,918</b>
<b>Total Human Services</b>	<b>10,616,168</b>	<b>9,784,850</b>	<b>831,318</b>
Capital Outlay	236,350	205,386	30,964
<i>Debt Service:</i>			
Principal Retirement	12,000	12,000	0
Interest & Fiscal Charges	2,233	2,032	201
<b>Total Debt Service</b>	<b>14,233</b>	<b>14,032</b>	<b>201</b>
<b>Total Expenditures</b>	<b>10,866,751</b>	<b>10,004,268</b>	<b>862,483</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(329,862)</b>	<b>2,949,908</b>	<b>3,279,770</b>

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Public Assistance Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	340,000	340,000	0
Operating Transfers - Out	(1,011)	(1,011)	0
<b>Total Other Financing Sources (Uses)</b>	<b>338,989</b>	<b>338,989</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	9,127	3,288,897	3,279,770
Fund Balances (Deficit) at Beginning of Year	330,143	330,143	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$339,270</u>	<u>\$3,619,040</u>	<u>\$3,279,770</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Child Support Enforcement Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$777,000	\$775,708	(\$1,292)
Charges for Services	102,000	97,464	(4,536)
Other	151,612	157,440	5,828
<b>Total Revenue</b>	<b>1,030,612</b>	<b>1,030,612</b>	<b>0</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Human Services			
Personal Services	587,484	583,797	3,687
Fringe Benefits	86,609	86,497	112
Contractual Services	288,500	257,138	31,362
Other	274,014	252,917	21,097
<b>Total Human Services</b>	<b>1,236,607</b>	<b>1,180,349</b>	<b>56,258</b>
<b>Total Expenditures</b>	<b>1,236,607</b>	<b>1,180,349</b>	<b>56,258</b>
Excess of Revenues Over (Under) Expenditures	(205,995)	(149,737)	56,258
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - Out	(393)	(393)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(393)</b>	<b>(393)</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(206,388)	(150,130)	56,258
Fund Balances (Deficit) at Beginning of Year	147,110	147,110	0
Prior Year Encumbrances Appropriated	30,000	30,000	0
Fund Balances (Deficit) at End of Year	(\$29,278)	\$26,980	\$56,258

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Indigent Guardianship Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$6,500	\$6,979	\$479
<b>Total Revenues</b>	<b>6,500</b>	<b>6,979</b>	<b>479</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Health			
Other	6,500	6,428	72
<b>Total Health</b>	<b>6,500</b>	<b>6,428</b>	<b>72</b>
<b>Total Expenditures</b>	<b>6,500</b>	<b>6,428</b>	<b>72</b>
Excess of Revenues Over (Under) Expenditures	0	551	551
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$0</b>	<b>\$551</b>	<b>\$551</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Real Estate Assessment Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$234,967	\$252,962	\$17,995
Other	3,500	422	(3,078)
<b>Total Revenue</b>	<b>238,467</b>	<b>253,384</b>	<b>14,917</b>
<b>Expenditures:</b>			
<i>Current:</i>			
General Government-Legislative and Executive			
Personal Services	100,010	100,008	2
Fringe Benefits	42,872	42,568	304
Contractual Services	133,925	83,994	49,931
Supplies and Materials	4,803	3,707	1,096
Other	2,430	482	1,948
<b>Total General Government-Legislative and Executive</b>	<b>284,040</b>	<b>230,759</b>	<b>53,281</b>
Capital Outlay	5,462	5,462	0
<b>Total Expenditures</b>	<b>289,502</b>	<b>236,221</b>	<b>53,281</b>
Excess of Revenues Over (Under) Expenditures	(51,035)	17,163	68,198
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	75,033	75,033	0
<b>Total Other Financing Sources (Uses)</b>	<b>75,033</b>	<b>75,033</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	23,998	92,196	68,198
Fund Balances (Deficit) at Beginning of Year	136,034	136,034	0
Prior Year Encumbrances Appropriated	6,977	6,977	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$167,009</b>	<b>\$235,207</b>	<b>\$68,198</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Road (MVG) Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$3,075,000	\$3,330,873	\$255,873
Charges for Services	5,000	2,455	(2,545)
Fines and Forfeitures	40,000	59,178	19,178
Interest	10,000	15,961	5,961
Other	30,000	24,733	(5,267)
<b>Total Revenue</b>	<b>3,160,000</b>	<b>3,433,200</b>	<b>273,200</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Public Works			
County Engineer			
Personal Services	166,622	166,377	245
Fringe Benefits	67,543	65,279	2,264
Contractual Services	774,108	770,189	3,919
Supplies and Materials	9,000	8,603	397
Other	6,559	6,559	0
<b>Total County Engineer</b>	<b>1,023,832</b>	<b>1,017,007</b>	<b>6,825</b>
Road			
Personal Services	755,500	746,246	9,254
Fringe Benefits	310,378	287,716	22,662
Contractual Services	112,404	112,354	50
Supplies and Materials	722,575	714,349	8,226
Other	514,824	414,985	99,839
<b>Total Road</b>	<b>2,415,681</b>	<b>2,275,650</b>	<b>140,031</b>
Bridge			
Personal Services	45,500	45,487	13
Fringe Benefits	9,000	6,846	2,154
Supplies and Materials	43,807	38,285	5,522
Other	43,464	43,463	1
<b>Total Bridge</b>	<b>141,771</b>	<b>134,081</b>	<b>7,690</b>
<b>Total Public Works</b>	<b>3,581,284</b>	<b>3,426,738</b>	<b>154,546</b>

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Road (MVGT) Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures: (continued)</b>			
Capital Outlay	240,649	240,649	0
<i>Debt Service:</i>			
Principal Retirement	29,561	29,561	0
Interest and Fiscal Charges	1,192	1,192	0
Total Debt Service	30,753	30,753	0
<b>Total Expenditures</b>	<b>3,852,686</b>	<b>3,698,140</b>	<b>154,546</b>
Excess of Revenues Over (Under) Expenditures	(692,686)	(264,940)	427,746
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets	0	17,500	17,500
Proceeds of Notes	97,126	97,126	0
Operating Transfers - Out	(232)	(232)	0
<b>Total Other Financing Sources (Uses)</b>	<b>96,894</b>	<b>114,394</b>	<b>17,500</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(595,792)	(150,546)	445,246
Fund Balances (Deficit) at Beginning of Year	637,667	637,667	0
Prior Year Encumbrances Appropriated	55,792	55,792	0
Fund Balances (Deficit) at End of Year	<u>\$97,667</u>	<u>\$542,913</u>	<u>\$445,246</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**GIS Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$20,000	\$20,000	\$0
<b>Total Revenue</b>	20,000	20,000	0
<b>Expenditures:</b>			
<i>Current:</i>			
Public Works			
Contractual Services	34,405	27,811	6,594
<b>Total Public Works</b>	34,405	27,811	6,594
<b>Total Expenditures</b>	34,405	27,811	6,594
Excess of Revenues Over (Under) Expenditures	(14,405)	(7,811)	6,594
Fund Balances (Deficit) at Beginning of Year	14,405	14,405	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$6,594	\$6,594

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) - and Actual**  
**County Planner Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$12,225	\$60,934	\$48,709
Other	12,740	12,740	0
<b>Total Revenue</b>	<b>24,965</b>	<b>73,674</b>	<b>48,709</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Public Works			
Personal Services	79,310	79,310	0
Fringe Benefits	26,064	18,464	7,600
Contractual Services	11,000	6,239	4,761
Supplies and Materials	6,700	4,889	1,811
Other	5,500	3,833	1,667
<b>Total Public Works</b>	<b>128,574</b>	<b>112,735</b>	<b>15,839</b>
Capital Outlay	4,000	2,900	1,100
<b>Total Expenditures</b>	<b>132,574</b>	<b>115,635</b>	<b>16,939</b>
Excess of Revenues Over (Under) Expenditures	(107,609)	(41,961)	65,648
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	107,710	87,450	(20,260)
<b>Total Other Financing Sources (Uses)</b>	<b>107,710</b>	<b>87,450</b>	<b>(20,260)</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	101	45,489	45,388
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$101</b>	<b>\$45,489</b>	<b>\$45,388</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**DRETAC Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$46,772	\$58,585	\$11,813
Other	0	3,457	3,457
<b>Total Revenues</b>	<b>46,772</b>	<b>62,042</b>	<b>15,270</b>
<b>Expenditures:</b>			
<i>Current:</i>			
General Government-Legislative and Executive			
Treasurer			
Personal Services	19,468	19,467	1
Fringe Benefits	3,306	3,224	82
Contractual Services	9,894	8,666	1,228
Other	2,500	1,761	739
<b>Total Treasurer</b>	<b>35,168</b>	<b>33,118</b>	<b>2,050</b>
Prosecuting Attorney			
Personal Services	25,932	25,243	689
Fringe Benefits	4,389	4,071	318
Supplies and Materials	1,000	1,000	0
Other	8,000	5,080	2,920
<b>Total Prosecuting Attorney</b>	<b>39,321</b>	<b>35,394</b>	<b>3,927</b>
<b>Total General Government-Legislative and Executive</b>	<b>74,489</b>	<b>68,512</b>	<b>5,977</b>
Capital Outlay	10,598	5,206	5,392
<b>Total Expenditures</b>	<b>85,087</b>	<b>73,718</b>	<b>11,369</b>
Excess of Revenues Over (Under) Expenditures	(38,315)	(11,676)	26,639
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	18,228	18,228	0
<b>Total Other Financing Sources (Uses)</b>	<b>18,228</b>	<b>18,228</b>	<b>0</b>

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**DRETAC Fund**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(20,087)	6,552	26,639
Fund Balances (Deficit) at Beginning of Year	55,474	55,474	0
Prior Year Encumbrances Appropriated	<u>3,995</u>	<u>3,995</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$39,382</u>	<u>\$66,021</u>	<u>\$26,639</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Treasurer's Prepayment Interest Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$4,000	\$3,361	(\$639)
<b>Total Revenue</b>	<b>4,000</b>	<b>3,361</b>	<b>(639)</b>
<b>Expenditures:</b>			
<i>Current:</i>			
General Government-Legislative and Executive			
Contractual Services	2,500	930	1,570
Other	3,500	2,110	1,390
<b>Total General Government-Legislative and Executive</b>	<b>6,000</b>	<b>3,040</b>	<b>2,960</b>
<b>Total Expenditures</b>	<b>6,000</b>	<b>3,040</b>	<b>2,960</b>
Excess of Revenues Over (Under) Expenditures	(2,000)	321	2,321
Fund Balances (Deficit) at Beginning of Year	11,366	11,366	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$9,366</b>	<b>\$11,687</b>	<b>\$2,321</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Marriage License Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Licenses and Permits	\$8,000	\$15,868	\$7,868
<b>Total Revenue</b>	<b>8,000</b>	<b>15,868</b>	<b>7,868</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Health			
Other	16,547	16,547	0
<b>Total Health</b>	<b>16,547</b>	<b>16,547</b>	<b>0</b>
<b>Total Expenditures</b>	<b>16,547</b>	<b>16,547</b>	<b>0</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(8,547)</b>	<b>(679)</b>	<b>7,868</b>
<b>Fund Balances (Deficit) at Beginning of Year</b>	<b>9,551</b>	<b>9,551</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$1,004</b>	<b>\$8,872</b>	<b>\$7,868</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Probate/Juvenile Computerization Fund**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$18,500	\$16,890	(\$1,610)
<b>Total Revenue</b>	<b>18,500</b>	<b>16,890</b>	<b>(1,610)</b>
<b>Expenditures:</b>			
Capital Outlay	32,000	27,833	4,167
<b>Total Expenditures</b>	<b>32,000</b>	<b>27,833</b>	<b>4,167</b>
Excess of Revenues Over (Under) Expenditures	(13,500)	(10,943)	2,557
Fund Balances (Deficit) at Beginning of Year	20,991	20,991	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$7,491</u>	<u>\$10,048</u>	<u>\$2,557</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Probate/Juvenile Computer Legal Research Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$6,000	\$5,128	(\$872)
<b>Total Revenue</b>	<b>6,000</b>	<b>5,128</b>	<b>(872)</b>
<b>Expenditures:</b>			
<i>Current:</i>			
General Government-Judicial			
Other	18,000	17,000	1,000
<b>Total General Government- Judicial</b>	<b>18,000</b>	<b>17,000</b>	<b>1,000</b>
<b>Total Expenditures</b>	<b>18,000</b>	<b>17,000</b>	<b>1,000</b>
Excess of Revenues Over (Under) Expenditures	(12,000)	(11,872)	128
Fund Balances (Deficit) at Beginning of Year	14,343	14,343	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$2,343</b>	<b>\$2,471</b>	<b>\$128</b>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Common Pleas Computerization Fund**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$9,000	\$11,666	\$2,666
<b>Total Revenue</b>	<b>9,000</b>	<b>11,666</b>	<b>2,666</b>
<b>Expenditures</b>			
	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	9,000	11,666	2,666
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - Out	<u>(31,008)</u>	<u>(31,008)</u>	<u>0</u>
<b>Total Other Financing Sources (Uses)</b>	<b><u>(31,008)</u></b>	<b><u>(31,008)</u></b>	<b><u>0</u></b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(22,008)	(19,342)	2,666
Fund Balances (Deficit) at Beginning of Year	25,507	25,507	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$3,499</u>	<u>\$8,165</u>	<u>\$2,666</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Common Pleas Computer Legal Research Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$2,000	\$2,747	\$747
<b>Total Revenue</b>	<b>2,000</b>	<b>2,747</b>	<b>747</b>
<b>Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	2,000	2,747	747
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - Out	(2,434)	(2,434)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(2,434)</b>	<b>(2,434)</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(434)	313	747
Fund Balances (Deficit) at Beginning of Year	2,434	2,434	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$2,000</b>	<b>\$2,747</b>	<b>\$747</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Special Projects Common Pleas Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$0	\$3,856	\$3,856
<b>Total Revenue</b>	0	3,856	3,856
<b>Expenditures</b>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	3,856	3,856
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$3,856	\$3,856

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Mediation Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$1,660	\$1,660	\$0
<b>Total Revenue</b>	<b>1,660</b>	<b>1,660</b>	<b>0</b>
<b>Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	1,660	1,660	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,660</u>	<u>\$1,660</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Indigent Drivers Alcohol Treatment Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$100	\$100	\$0
<b>Total Revenue</b>	100	100	0
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety			
Other	750	0	750
<b>Total Public Safety</b>	750	0	750
<b>Total Expenditures</b>	750	0	750
Excess of Revenues Over (Under) Expenditures	(650)	100	750
Fund Balances (Deficit) at Beginning of Year	650	650	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$750	\$750

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**D.U.I. Enforcement and Education Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$1,500	\$1,777	\$277
<b>Total Revenue</b>	<b>1,500</b>	<b>1,777</b>	<b>277</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Public Safety			
Other	1,500	1,332	168
<b>Total Public Safety</b>	<b>1,500</b>	<b>1,332</b>	<b>168</b>
<b>Total Expenditures</b>	<b>1,500</b>	<b>1,332</b>	<b>168</b>
Excess of Revenues Over (Under) Expenditures	0	445	445
Fund Balances (Deficit) at Beginning of Year	994	994	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$994</b>	<b>\$1,439</b>	<b>\$445</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Drug Law Enforcement Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$3,000	\$0	(\$3,000)
Fines and Forfeitures	10,680	11,371	691
Other	7,501	19,506	12,005
<b>Total Revenue</b>	<b>21,181</b>	<b>30,877</b>	<b>9,696</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Public Safety			
Sheriff			
Other	23,831	22,314	1,517
Total Sheriff	23,831	22,314	1,517
Prosecuting Attorney			
Other	10,280	10,280	0
Total Prosecuting Attorney	10,280	10,280	0
Total Public Safety	34,111	32,594	1,517
<b>Total Expenditures</b>	<b>34,111</b>	<b>32,594</b>	<b>1,517</b>
Excess of Revenues Over (Under) Expenditures	(12,930)	(1,717)	11,213
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - Out	(5,437)	(5,437)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(5,437)</b>	<b>(5,437)</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(18,367)	(7,154)	11,213
Fund Balances (Deficit) at Beginning of Year	18,313	18,313	0
Prior Year Encumbrances Appropriated	706	706	0
Fund Balances (Deficit) at End of Year	<u>\$652</u>	<u>\$11,865</u>	<u>\$11,213</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Diversions - Prosecuting Attorney Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$5,000	\$4,400	(\$600)
<i>Total Revenue</i>	5,000	4,400	(600)
<b>Expenditures:</b>			
<i>Current:</i>			
Public Safety			
Other	5,000	5,000	0
Total Public Safety	5,000	5,000	0
<i>Total Expenditures</i>	5,000	5,000	0
Excess of Revenues Over (Under) Expenditures	0	(600)	(600)
Fund Balances (Deficit) at Beginning of Year	1,975	1,975	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,975</u>	<u>\$1,375</u>	<u>(\$600)</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Title Administration Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$184,500	\$205,097	\$20,597
Other	1,545	1,393	(152)
<b>Total Revenue</b>	<b>186,045</b>	<b>206,490</b>	<b>20,445</b>
<b>Expenditures:</b>			
<i>Current:</i>			
General Government-Judicial			
Personal Services	102,284	82,595	19,689
Fringe Benefits	40,556	35,753	4,803
Contractual Services	24,779	20,806	3,973
Supplies and Materials	9,045	7,003	2,042
Other	3,000	2,183	817
<b>Total General Government- Judicial</b>	<b>179,664</b>	<b>148,340</b>	<b>31,324</b>
<b>Total Expenditures</b>	<b>179,664</b>	<b>148,340</b>	<b>31,324</b>
Excess of Revenues Over (Under) Expenditures	6,381	58,150	51,769
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - Out	(24,000)	(24,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(24,000)</b>	<b>(24,000)</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(17,619)	34,150	51,769
Fund Balances (Deficit) at Beginning of Year	134,260	134,260	0
Prior Year Encumbrances Appropriated	3,078	3,078	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$119,719</b>	<b>\$171,488</b>	<b>\$51,769</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Recorder Equipment Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$45,000	\$46,632	\$1,632
Other	0	66	66
<b>Total Revenue</b>	<b>45,000</b>	<b>46,698</b>	<b>1,698</b>
<b>Expenditures:</b>			
<i>Current:</i>			
General Government- Legislative and Executive Other	50,000	43,410	6,590
<b>Total General Government- Legislative and Executive</b>	<b>50,000</b>	<b>43,410</b>	<b>6,590</b>
<b>Total Expenditures</b>	<b>50,000</b>	<b>43,410</b>	<b>6,590</b>
Excess of Revenues Over (Under) Expenditures	(5,000)	3,288	8,288
Fund Balances (Deficit) at Beginning of Year	81,716	81,716	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$76,716</b>	<b>\$85,004</b>	<b>\$8,288</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**T.B. Hospital Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Local Taxes	\$125,100	\$132,649	\$7,549
Intergovernmental	13,021	14,564	1,543
Other	100	1,426	1,326
<b>Total Revenue</b>	<b>138,221</b>	<b>148,639</b>	<b>10,418</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Health			
Contractual Services	79,268	77,224	2,044
Other	207,120	17,829	189,291
<b>Total Health</b>	<b>286,388</b>	<b>95,053</b>	<b>191,335</b>
<b>Total Expenditures</b>	<b>286,388</b>	<b>95,053</b>	<b>191,335</b>
Excess of Revenues Over (Under) Expenditures	(148,167)	53,586	201,753
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - Out	(6,811)	(3,375)	3,436
<b>Total Other Financing Sources (Uses)</b>	<b>(6,811)</b>	<b>(3,375)</b>	<b>3,436</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(154,978)	50,211	205,189
Fund Balances (Deficit) at Beginning of Year	198,351	198,351	0
Prior Year Encumbrances Appropriated	7,868	7,868	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$51,241</b>	<b>\$256,430</b>	<b>\$205,189</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Senior Citizens Levy Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Local Taxes	\$248,115	\$248,115	\$0
Intergovernmental	28,418	28,418	0
Other	4,500	4,500	0
<b>Total Revenue</b>	<b>281,033</b>	<b>281,033</b>	<b>0</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Human Services			
Other	274,783	274,783	0
<b>Total Human Services</b>	<b>274,783</b>	<b>274,783</b>	<b>0</b>
<b>Total Expenditures</b>	<b>274,783</b>	<b>274,783</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	6,250	6,250	0
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - Out	(6,250)	(6,250)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(6,250)</b>	<b>(6,250)</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Children Services Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Local Taxes	\$1,502,528	\$1,579,515	\$76,987
Intergovernmental	2,338,475	2,712,075	373,600
Charges for Services	785,601	603,126	(182,475)
Other	269,493	284,486	14,993
<b>Total Revenue</b>	<b>4,896,097</b>	<b>5,179,202</b>	<b>283,105</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Human Services			
Personal Services	2,305,558	2,246,040	59,518
Fringe Benefits	405,723	370,813	34,910
Contractual Services	919,713	843,779	75,934
Supplies and Materials	95,444	83,974	11,470
Other	1,597,261	1,241,857	355,404
<b>Total Human Services</b>	<b>5,323,699</b>	<b>4,786,463</b>	<b>537,236</b>
Capital Outlay	286,121	228,862	57,259
<b>Total Expenditures</b>	<b>5,609,820</b>	<b>5,015,325</b>	<b>594,495</b>
Excess of Revenues Over (Under) Expenditures	(713,723)	163,877	877,600
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	42,200	0	(42,200)
Operating Transfers - Out	(43,776)	(43,776)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,576)</b>	<b>(43,776)</b>	<b>(42,200)</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(715,299)	120,101	835,400
Fund Balances (Deficit) at Beginning of Year	1,114,135	1,114,135	0
Prior Year Encumbrances Appropriated	326,366	326,366	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$725,202</b>	<b>\$1,560,602</b>	<b>\$835,400</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**MR/DD Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Local Taxes	\$2,480,246	\$2,457,346	(\$22,900)
Intergovernmental	1,448,040	1,922,596	474,556
Charges for Services	6,000	5,039	(961)
Other	101,433	116,508	15,075
<b>Total Revenue</b>	<b>4,035,719</b>	<b>4,501,489</b>	<b>465,770</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Human Services			
Personal Services	2,356,277	2,290,827	65,450
Fringe Benefits	827,464	756,259	71,205
Contractual Services	679,621	635,401	44,220
Supplies and Materials	138,098	122,039	16,059
Other	179,177	145,650	33,527
<b>Total Human Services</b>	<b>4,180,637</b>	<b>3,950,176</b>	<b>230,461</b>
Capital Outlay	238,275	223,526	14,749
<b>Total Expenditures</b>	<b>4,418,912</b>	<b>4,173,702</b>	<b>245,210</b>
Excess of Revenues Over (Under) Expenditures	(383,193)	327,787	710,980
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	50,000	0	(50,000)
Operating Transfers - Out	(75,238)	(63,927)	11,311
<b>Total Other Financing Sources (Uses)</b>	<b>(25,238)</b>	<b>(63,927)</b>	<b>(38,689)</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(408,431)	263,860	672,291
Fund Balances (Deficit) at Beginning of Year	1,512,717	1,512,717	0
Prior Year Encumbrances Appropriated	166,559	166,559	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$1,270,845</b>	<b>\$1,943,136</b>	<b>\$672,291</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Ambulance Service Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Local Taxes	\$1,145,073	\$1,157,105	\$12,032
Intergovernmental	129,607	129,607	0
<b>Total Revenue</b>	<b>1,274,680</b>	<b>1,286,712</b>	<b>12,032</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Health			
Contractual Services	1,450,408	1,223,045	227,363
<b>Total Health</b>	<b>1,450,408</b>	<b>1,223,045</b>	<b>227,363</b>
<b>Total Expenditures</b>	<b>1,450,408</b>	<b>1,223,045</b>	<b>227,363</b>
Excess of Revenues Over (Under) Expenditures	(175,728)	63,667	239,395
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - Out	(29,370)	(29,370)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(29,370)</b>	<b>(29,370)</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(205,098)	34,297	239,395
Fund Balances (Deficit) at Beginning of Year	894,845	894,845	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$689,747</b>	<b>\$929,142</b>	<b>\$239,395</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**911 Emergency Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Local Taxes	\$906,791	\$960,428	\$53,637
Other	3,232	5,799	2,567
<b>Total Revenue</b>	<b>910,023</b>	<b>966,227</b>	<b>56,204</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Public Safety			
Personal Services	390,346	366,966	23,380
Fringe Benefits	122,365	110,469	11,896
Contractual Services	164,074	145,438	18,636
Supplies and Materials	19,629	13,905	5,724
Other	93,033	73,110	19,923
<b>Total Public Safety</b>	<b>789,447</b>	<b>709,888</b>	<b>79,559</b>
Capital Outlay	187,531	165,984	21,547
<b>Total Expenditures</b>	<b>976,978</b>	<b>875,872</b>	<b>101,106</b>
Excess of Revenues Over (Under) Expenditures	(66,955)	90,355	157,310
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - Out	(25)	(25)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(25)</b>	<b>(25)</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(66,980)	90,330	157,310
Fund Balances (Deficit) at Beginning of Year	222,943	222,943	0
Prior Year Encumbrances Appropriated	59,664	59,664	0
Fund Balances (Deficit) at End of Year	<b>\$215,627</b>	<b>\$372,937</b>	<b>\$157,310</b>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Bikeway Maintenance Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$146	\$1,255	\$1,109
<b>Total Revenue</b>	<b>146</b>	<b>1,255</b>	<b>1,109</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Conservation and Recreation			
Other	11,305	9,486	1,819
<b>Total Conservation and Recreation</b>	<b>11,305</b>	<b>9,486</b>	<b>1,819</b>
<b>Total Expenditures</b>	<b>11,305</b>	<b>9,486</b>	<b>1,819</b>
Excess of Revenues Over (Under) Expenditures	(11,159)	(8,231)	2,928
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	8,000	0	(8,000)
<b>Total Other Financing Sources (Uses)</b>	<b>8,000</b>	<b>0</b>	<b>(8,000)</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(3,159)	(8,231)	(5,072)
Fund Balances (Deficit) at Beginning of Year	8,166	8,166	0
Prior Year Encumbrances Appropriated	250	250	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$5,257</b>	<b>\$185</b>	<b>(\$5,072)</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**COPS Fast Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$97,019	\$65,827	(\$31,192)
Other	1,087	184	(903)
<b>Total Revenue</b>	<b>98,106</b>	<b>66,011</b>	<b>(32,095)</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Public Safety			
Personal Services	81,212	81,212	0
Fringe Benefits	30,381	30,381	0
<b>Total Public Safety</b>	<b>111,593</b>	<b>111,593</b>	<b>0</b>
<b>Total Expenditures</b>	<b>111,593</b>	<b>111,593</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(13,487)	(45,582)	(32,095)
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	13,487	45,582	32,095
<b>Total Other Financing Sources (Uses)</b>	<b>13,487</b>	<b>45,582</b>	<b>32,095</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	0	0
<b>Fund Balances (Deficit) at Beginning of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**DUI Grant Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenue</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	215	215	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$215</u>	<u>\$215</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Ruth Dye Trust Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$0	\$205	\$205
Other	0	752	752
<b>Total Revenue</b>	<b>0</b>	<b>957</b>	<b>957</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Conservation and Recreation			
Other	5,000	3,018	1,982
<b>Total Conservation and Recreation</b>	<b>5,000</b>	<b>3,018</b>	<b>1,982</b>
<b>Total Expenditures</b>	<b>5,000</b>	<b>3,018</b>	<b>1,982</b>
Excess of Revenues Over (Under) Expenditures	(5,000)	(2,061)	2,939
Fund Balances (Deficit) at Beginning of Year	9,808	9,808	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$4,808</b>	<b>\$7,747</b>	<b>\$2,939</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**CDBG Fund**  
**For The Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$1,053,840	\$708,727	(\$345,113)
Other	0	51	51
<b>Total Revenue</b>	<b>1,053,840</b>	<b>708,778</b>	<b>(345,062)</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Public Works			
Other	1,014,594	782,093	232,501
<b>Total Public Works</b>	<b>1,014,594</b>	<b>782,093</b>	<b>232,501</b>
<b>Total Expenditures</b>	<b>1,014,594</b>	<b>782,093</b>	<b>232,501</b>
Excess of Revenues Over (Under) Expenditures	39,246	(73,315)	(112,561)
Fund Balances (Deficit) at Beginning of Year	23,609	23,609	0
Prior Year Encumbrances Appropriated	9,500	9,500	0
Fund Balances (Deficit) at End of Year	<b>\$72,355</b>	<b>(\$40,206)</b>	<b>(\$112,561)</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**CD Revolving Loan Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$500,000	\$500,000	\$0
Interest	19,695	34,984	15,289
Other	113	358	245
<b>Total Revenue</b>	<b>519,808</b>	<b>535,342</b>	<b>15,534</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Economic Development & Assistance			
Loan Expenditure	600,000	490,000	110,000
Other	50,000	17,348	32,652
<b>Total Economic Development &amp; Assistance</b>	<b>650,000</b>	<b>507,348</b>	<b>142,652</b>
<b>Total Expenditures</b>	<b>650,000</b>	<b>507,348</b>	<b>142,652</b>
Excess of Revenues Over (Under) Expenditures	(130,192)	27,994	158,186
<b>Other Financing Sources (Uses):</b>			
Loan Repayment	14,930	18,609	3,679
Operating Transfers - In	4,153	4,153	0
<b>Total Other Financing Sources (Uses)</b>	<b>19,083</b>	<b>22,762</b>	<b>3,679</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(111,109)	50,756	161,865
Fund Balances (Deficit) at Beginning of Year	145,791	145,791	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$34,682</b>	<b>\$196,547</b>	<b>\$161,865</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Emergency Home Repair Loan Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenue</b>	\$0	\$0	\$0
<b>Expenditures:</b>			
<i>Current:</i>			
Public Works			
Other	1,036	1,036	0
Total Public Works	1,036	1,036	0
<b>Total Expenditures</b>	1,036	1,036	0
Excess of Revenues Over (Under) Expenditures	(1,036)	(1,036)	0
Fund Balances (Deficit) at Beginning of Year	1,036	1,036	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**FEMA Flood Repair Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$309,000	\$359,736	\$50,736
<b>Total Revenue</b>	<b>309,000</b>	<b>359,736</b>	<b>50,736</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Public Works			
Other	309,000	275,868	33,132
<b>Total Public Works</b>	<b>309,000</b>	<b>275,868</b>	<b>33,132</b>
<b>Total Expenditures</b>	<b>309,000</b>	<b>275,868</b>	<b>33,132</b>
Excess of Revenues Over (Under) Expenditures	0	83,868	83,868
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$0</b>	<b>\$83,868</b>	<b>\$83,868</b>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**FEMA Flood Mitigation Fund**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$176,316	\$83,000	(\$93,316)
Other	42,760	2,000	(40,760)
<b>Total Revenue</b>	<b>219,076</b>	<b>85,000</b>	<b>(134,076)</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Public Works			
Other	219,076	95,590	123,486
<b>Total Public Works</b>	<b>219,076</b>	<b>95,590</b>	<b>123,486</b>
<b>Total Expenditures</b>	<b>219,076</b>	<b>95,590</b>	<b>123,486</b>
Excess of Revenues Over (Under) Expenditures	0	(10,590)	(10,590)
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$0</b>	<b>(\$10,590)</b>	<b>(\$10,590)</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Nelsonville Reservoir Project Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$154,960	\$154,960	\$0
Other	85,447	85,447	0
<b>Total Revenue</b>	<b>240,407</b>	<b>240,407</b>	<b>0</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Public Works			
Other	240,407	240,407	0
<b>Total Public Works</b>	<b>240,407</b>	<b>240,407</b>	<b>0</b>
<b>Total Expenditures</b>	<b>240,407</b>	<b>240,407</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**TASC Grant Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$843,019	\$426,073	(\$416,946)
Other	374	7,535	7,161
<b>Total Revenue</b>	<b>843,393</b>	<b>433,608</b>	<b>(409,785)</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Human Services			
Personal Services	272,409	256,683	15,726
Fringe Benefits	100,079	73,444	26,635
Contractual Services	128,783	118,313	10,470
Supplies and Materials	21,652	14,311	7,341
Other	132,653	105,752	26,901
<b>Total Human Services</b>	<b>655,576</b>	<b>568,503</b>	<b>87,073</b>
Capital Outlay	17,909	14,841	3,068
<b>Total Expenditures</b>	<b>673,485</b>	<b>583,344</b>	<b>90,141</b>
Excess of Revenues Over (Under) Expenditures	169,908	(149,736)	(319,644)
Fund Balances (Deficit) at Beginning of Year	179,644	179,644	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$349,552</b>	<b>\$29,908</b>	<b>(\$319,644)</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Litter Control Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenue</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	1,697	1,697	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,697</u>	<u>\$1,697</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Local Emergency Planning Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$10,000	\$12,819	\$2,819
Other	0	15	15
<b>Total Revenue</b>	<b>10,000</b>	<b>12,834</b>	<b>2,834</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Public Safety			
Personal Services	6,000	895	5,105
Fringe Benefits	1,000	369	631
Contractual Services	9,202	4,674	4,528
<b>Total Public Safety</b>	<b>16,202</b>	<b>5,938</b>	<b>10,264</b>
<b>Total Expenditures</b>	<b>16,202</b>	<b>5,938</b>	<b>10,264</b>
Excess of Revenues Over (Under) Expenditures	(6,202)	6,896	13,098
Fund Balances (Deficit) at Beginning of Year	43,853	43,853	0
Prior Year Encumbrances Appropriated	1,202	1,202	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$38,853</b>	<b>\$51,951</b>	<b>\$13,098</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Clean Kids Grant Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$53,724	\$53,724	\$0
Other	38	38	0
<b>Total Revenue</b>	<b>53,762</b>	<b>53,762</b>	<b>0</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Public Safety			
Personal Services	16,833	13,317	3,516
Fringe Benefits	4,067	3,090	977
Contractual Services	10,000	10,000	0
Supplies and Materials	5,384	3,776	1,608
Other	18,573	17,365	1,208
<b>Total Public Safety</b>	<b>54,857</b>	<b>47,548</b>	<b>7,309</b>
Capital Outlay	3,558	858	2,700
<b>Total Expenditures</b>	<b>58,415</b>	<b>48,406</b>	<b>10,009</b>
Excess of Revenues Over (Under) Expenditures	(4,653)	5,356	10,009
Fund Balances (Deficit) at Beginning of Year	4,653	4,653	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$0</b>	<b>\$10,009</b>	<b>\$10,009</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**DARE Grant Fund**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$4,394	\$4,394	\$0
<b>Total Revenue</b>	4,394	4,394	0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	4,394	4,394	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$4,394</u>	<u>\$4,394</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Sheriff Equipment Grant Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$66,987	\$0	(\$66,987)
<b>Total Revenue</b>	<b>66,987</b>	<b>0</b>	<b>(66,987)</b>
<b>Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	66,987	0	(66,987)
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	22,250	0	(22,250)
<b>Total Other Financing Sources (Uses)</b>	<b>22,250</b>	<b>0</b>	<b>(22,250)</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	89,237	0	(89,237)
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$89,237	\$0	(\$89,237)



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Poston Access Road Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$68,770	\$68,770	\$0
<b>Total Revenue</b>	<b>68,770</b>	<b>68,770</b>	<b>0</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public Works			
Other	68,816	42,695	26,121
<b>Total Public Works</b>	<b>68,816</b>	<b>42,695</b>	<b>26,121</b>
<b>Total Expenditures</b>	<b>68,816</b>	<b>42,695</b>	<b>26,121</b>
Excess of Revenues Over (Under) Expenditures	(46)	26,075	26,121
Fund Balances (Deficit) at Beginning of Year	46	46	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$0</b>	<b>\$26,121</b>	<b>\$26,121</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Harmony Park Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$1,863	\$1,863	\$0
<b>Total Revenue</b>	<b>1,863</b>	<b>1,863</b>	<b>0</b>
<b>Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	1,863	1,863	0
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - Out	(1,863)	(1,863)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,863)</b>	<b>(1,863)</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Court Security Grant Fund**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$56,250	\$62,000	\$5,750
<b>Total Revenue</b>	<b>56,250</b>	<b>62,000</b>	<b>5,750</b>
<b>Expenditures:</b>			
<i>Current:</i>			
General Government-Judicial			
Other	50,250	43,837	6,413
<b>Total General Government- Judicial</b>	<b>50,250</b>	<b>43,837</b>	<b>6,413</b>
<b>Total Expenditures</b>	<b>50,250</b>	<b>43,837</b>	<b>6,413</b>
Excess of Revenues Over (Under) Expenditures	6,000	18,163	12,163
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$6,000</b>	<b>\$18,163</b>	<b>\$12,163</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Youth Services Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$224,545	\$229,065	\$4,520
Other	41,684	17,442	(24,242)
<b>Total Revenue</b>	<b>266,229</b>	<b>246,507</b>	<b>(19,722)</b>
<b>Expenditures:</b>			
<i>Current:</i>			
<b>Human Services</b>			
Personal Services	64,091	51,913	12,178
Fringe Benefits	17,725	9,847	7,878
Contractual Services	121,573	93,826	27,747
Supplies and Materials	14,110	6,865	7,245
Other	86,798	37,219	49,579
<b>Total Human Services</b>	<b>304,297</b>	<b>199,670</b>	<b>104,627</b>
Capital Outlay	8,950	274	8,676
<b>Total Expenditures</b>	<b>313,247</b>	<b>199,944</b>	<b>113,303</b>
Excess of Revenues Over (Under) Expenditures	(47,018)	46,563	93,581
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - Out	(29,653)	(29,653)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(29,653)</b>	<b>(29,653)</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(76,671)	16,910	93,581
Fund Balances (Deficit) at Beginning of Year	177,643	177,643	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$100,972</b>	<b>\$194,553</b>	<b>\$93,581</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Project Footsteps - Juvenile Court Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$4,000	\$4,095	\$95
Other	21,886	2,500	(19,386)
<b>Total Revenue</b>	<b>25,886</b>	<b>6,595</b>	<b>(19,291)</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Human Services			
Personal Services	10,063	0	10,063
Contractual Services	7,000	3,806	3,194
Other	32,976	500	32,476
<b>Total Human Services</b>	<b>50,039</b>	<b>4,306</b>	<b>45,733</b>
<b>Total Expenditures</b>	<b>50,039</b>	<b>4,306</b>	<b>45,733</b>
Excess of Revenues Over (Under) Expenditures	(24,153)	2,289	26,442
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	29,653	29,653	0
<b>Total Other Financing Sources (Uses)</b>	<b>29,653</b>	<b>29,653</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	5,500	31,942	26,442
Fund Balances (Deficit) at Beginning of Year	500	500	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$6,000</b>	<b>\$32,442</b>	<b>\$26,442</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**CASA/GAL Juvenile Court Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenue</b>	\$0	\$0	\$0
<b>Expenditures:</b>			
<i>Current:</i>			
General Government-Judicial			
Other	752	752	0
<b>Total General Government-   Judicial</b>	<u>752</u>	<u>752</u>	<u>0</u>
<b>Total Expenditures</b>	<u>752</u>	<u>752</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(752)	(752)	0
Fund Balances (Deficit) at Beginning of Year	752	752	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances (Deficit) at End of Year</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Americorp Grants Fund**  
**For The Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$9,544	\$9,586	\$42
Other	0	35	35
<b>Total Revenue</b>	<b>9,544</b>	<b>9,621</b>	<b>77</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Human Services			
Personal Services	9,138	8,745	393
Supplies and Materials	90	90	0
Other	589	489	100
<b>Total Human Services</b>	<b>9,817</b>	<b>9,324</b>	<b>493</b>
<b>Total Expenditures</b>	<b>9,817</b>	<b>9,324</b>	<b>493</b>
Excess of Revenues Over (Under) Expenditures	(273)	297	570
Fund Balances (Deficit) at Beginning of Year	545	545	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$272</b>	<b>\$842</b>	<b>\$570</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Major Crimes Task Force Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$105	\$105	\$0
<b>Total Revenue</b>	<b>105</b>	<b>105</b>	<b>0</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Public Safety			
Fringe Benefits	422	422	0
Contractual Services	6,672	6,672	0
<b>Total Public Safety</b>	<b>7,094</b>	<b>7,094</b>	<b>0</b>
<b>Total Expenditures</b>	<b>7,094</b>	<b>7,094</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(6,989)	(6,989)	0
Fund Balances (Deficit) at Beginning of Year	6,989	6,989	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**OCJS Prosecutor Fund**  
**For The Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$16,720	\$16,720	\$0
Other	4,231	4,231	0
<b>Total Revenue</b>	<b>20,951</b>	<b>20,951</b>	<b>0</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Human Services			
Personal Services	14,560	14,560	0
Fringe Benefits	8,896	8,896	0
<b>Total Human Services</b>	<b>23,456</b>	<b>23,456</b>	<b>0</b>
<b>Total Expenditures</b>	<b>23,456</b>	<b>23,456</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(2,505)	(2,505)	0
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	4,800	4,800	0
Operating Transfers - Out	(2,295)	(2,295)	0
<b>Total Other Financing Sources (Uses)</b>	<b>2,505</b>	<b>2,505</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Victims Assistance Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$102,964	\$104,012	\$1,048
Other	1,343	1,641	298
<b>Total Revenue</b>	<b>104,307</b>	<b>105,653</b>	<b>1,346</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Human Services			
Personal Services	72,900	72,900	0
Fringe Benefits	23,377	22,204	1,173
Contractual Services	3,749	3,749	0
Supplies and Materials	1,939	1,919	20
Other	16,674	16,112	562
<b>Total Human Services</b>	<b>118,639</b>	<b>116,884</b>	<b>1,755</b>
<b>Total Expenditures</b>	<b>118,639</b>	<b>116,884</b>	<b>1,755</b>
Excess of Revenues Over (Under) Expenditures	(14,332)	(11,231)	3,101
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	20,110	20,110	0
Operating Transfers - Out	(9,853)	(9,853)	0
<b>Total Other Financing Sources (Uses)</b>	<b>10,257</b>	<b>10,257</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(4,075)	(974)	3,101
Fund Balances (Deficit) at Beginning of Year	9,362	9,362	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$5,287</b>	<b>\$8,388</b>	<b>\$3,101</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Community Corrections - Municipal Court Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$51,710	\$51,710
<b>Total Revenue</b>	<b>0</b>	<b>51,710</b>	<b>51,710</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Public Safety			
Other	0	51,710	(51,710)
<b>Total Public Safety</b>	<b>0</b>	<b>51,710</b>	<b>(51,710)</b>
<b>Total Expenditures</b>	<b>0</b>	<b>51,710</b>	<b>(51,710)</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

ATHENS COUNTY, OHIO  
*Schedule of Revenues, Expenditures  
 And Changes in Fund Balance - Budget  
 (Non-GAAP Budgetary Basis) and Actual  
 Industrial Development Fund  
 For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures:</b>			
<i>Current:</i>			
Economic Development & Assistance			
Other	375,000	375,000	0
Total Economic Development & Assistance	375,000	375,000	0
<i>Debt Service:</i>			
Interest & Fiscal Charges	3,344	3,344	0
Total Debt Service	3,344	3,344	0
<b>Total Expenditures</b>	378,344	378,344	0
Excess of Revenues Over (Under) Expenditures	(378,344)	(378,344)	0
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	375,000	375,000	0
Operating Transfers - In	3,344	3,344	0
<b>Total Other Financing Sources (Uses)</b>	378,344	378,344	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	0	0
<b>Fund Balances (Deficit) at Beginning of Year</b>	758	758	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	\$758	\$758	\$0

**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.

***Plains Water Assessment Bond Retirement***

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

***Plains Sewer Assessment Bond Retirement***

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

***County Buildings Bond Retirement***

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

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**All Debt Service Funds**  
**December 31, 1999**

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Plains Water Assessment Bond Retirement
<b>Assets:</b>				
Cash and Cash Equivalents	\$6,373	\$2,598	\$5,763	\$564
<b>Total Assets</b>	<b>\$6,373</b>	<b>\$2,598</b>	<b>\$5,763</b>	<b>\$564</b>
<b>Liabilities:</b>				
Matured Bonds Payable				
Matured Interest Payable	2,372		3,575	506
<b>Total Liabilities</b>	<b>2,372</b>	<b>0</b>	<b>3,575</b>	<b>506</b>
<b>Fund Equity:</b>				
<b>Fund Balance:</b>				
<b>Unreserved:</b>				
Undesignated	4,001	2,598	2,188	58
<b>Total Fund Equity</b>	<b>4,001</b>	<b>2,598</b>	<b>2,188</b>	<b>58</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$6,373</b>	<b>\$2,598</b>	<b>\$5,763</b>	<b>\$564</b>

<u>Plains Sewer Assessment Bond Retirement</u>	<u>County Buildings Bond Retirement</u>	<u>Totals</u>
<u>\$21,348</u>	<u>\$79,157</u>	<u>\$115,803</u>
<u>\$21,348</u>	<u>\$79,157</u>	<u>\$115,803</u>
<u>\$17,000</u>		<u>\$17,000</u>
<u>4,108</u>		<u>10,561</u>
<u>21,108</u>	<u>0</u>	<u>27,561</u>
<u>240</u>	<u>79,157</u>	<u>88,242</u>
<u>240</u>	<u>79,157</u>	<u>88,242</u>
<u>\$21,348</u>	<u>\$79,157</u>	<u>\$115,803</u>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**All Debt Service Funds**  
**For the Year Ended December 31, 1999**

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Plains Water Assessment Bond Retirement
<b>Revenues:</b>				
Interest			\$48	\$42
Other Revenues				
<b>Total Revenue</b>	<u>0</u>	<u>0</u>	<u>48</u>	<u>42</u>
<b>Expenditures:</b>				
<i>Debt Service:</i>				
Principal Retirement		52,398		
Interest and Fiscal Charges		60,004		
<b>Total Expenditures</b>	<u>0</u>	<u>112,402</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(112,402)</u>	<u>48</u>	<u>42</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In		115,000		
Operating Transfers - Out				(7,333)
<b>Total Other Sources (Uses)</b>	<u>0</u>	<u>115,000</u>	<u>0</u>	<u>(7,333)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>0</u>	<u>2,598</u>	<u>48</u>	<u>(7,291)</u>
Fund Balances (Deficits) at Beginning of Year	<u>4,001</u>	<u>0</u>	<u>2,140</u>	<u>7,349</u>
Fund Balances (Deficits) at End of Year	<u><u>\$4,001</u></u>	<u><u>\$2,598</u></u>	<u><u>\$2,188</u></u>	<u><u>\$58</u></u>



Plains Sewer Assessment Bond Retirement	County Buildings Bond Retirement	Totals
\$30	89,315	\$120 89,315
30	89,315	89,435
	235,000	287,398
	204,041	264,045
0	439,041	551,443
30	(349,726)	(462,008)
	352,250	467,250
(4,487)		(11,820)
(4,487)	352,250	455,430
(4,457)	2,524	(6,578)
4,697	76,633	94,820
\$240	\$79,157	\$88,242

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Jail Bond Retirement Fund**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenue</b>	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,001	4,001	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$4,001</u>	<u>\$4,001</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**691 Landfill Loan Retirement Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenue</b>	\$0	\$0	\$0
<b>Expenditures:</b>			
<i>Debt Service:</i>			
Principal Retirement	54,996	52,398	2,598
Interest & Fiscal Charges	60,004	60,004	0
<b>Total Debt Service</b>	<b>115,000</b>	<b>112,402</b>	<b>2,598</b>
<b>Total Expenditures</b>	<b>115,000</b>	<b>112,402</b>	<b>2,598</b>
Excess of Revenues Over (Under) Expenditures	(115,000)	(112,402)	2,598
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	115,000	115,000	0
<b>Total Other Financing Sources (Uses)</b>	<b>115,000</b>	<b>115,000</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	2,598	2,598
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$0</b>	<b>\$2,598</b>	<b>\$2,598</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Beacon Bond Retirement Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$0	\$49	\$49
<i>Total Revenue</i>	0	49	49
<b>Expenditures</b>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	49	49
Fund Balances (Deficit) at Beginning of Year	2,135	2,135	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,135</u>	<u>\$2,184</u>	<u>\$49</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Plains Water Assessment Bond Retirement Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$0	\$58	\$58
<b>Total Revenue</b>	<b>0</b>	<b>58</b>	<b>58</b>
<b>Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	58	58
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - Out	(7,333)	(7,333)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(7,333)</b>	<b>(7,333)</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(7,333)	(7,275)	58
Fund Balances (Deficit) at Beginning of Year	7,333	7,333	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$0</b>	<b>\$58</b>	<b>\$58</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Plains Sewer Assessment Bond Retirement Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$0	\$40	\$40
<i>Total Revenue</i>	0	40	40
<b>Expenditures</b>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	40	40
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - Out	(4,487)	(4,487)	0
<i>Total Other Financing Sources (Uses)</i>	(4,487)	(4,487)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(4,487)	(4,447)	40
Fund Balances (Deficit) at Beginning of Year	4,687	4,687	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$200</u>	<u>\$240</u>	<u>\$40</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**County Buildings Bond Retirement Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$10,158	\$89,315	\$79,157
<b>Total Revenue</b>	<b>10,158</b>	<b>89,315</b>	<b>79,157</b>
<b>Expenditures:</b>			
<i>Debt Service:</i>			
Principal Retirement	235,000	235,000	0
Interest & Fiscal Charges	204,041	204,041	0
<b>Total Debt Service</b>	<b>439,041</b>	<b>439,041</b>	<b>0</b>
<b>Total Expenditures</b>	<b>439,041</b>	<b>439,041</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(428,883)	(349,726)	79,157
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	352,250	352,250	0
<b>Total Other Financing Sources (Uses)</b>	<b>352,250</b>	<b>352,250</b>	<b>0</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(76,633)	2,524	79,157
Fund Balances (Deficit) at Beginning of Year	76,633	76,633	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$79,157</u>	<u>\$79,157</u>

**Capital Projects Funds**

***Welfare Building Renovation***

To account for note proceeds for the renovation of the Welfare building in Athens and for the retirement of the note principal and interest.

***County Home Improvement***

To account for money from the General Fund that is used to finance miscellaneous improvements to the County Home other than the renovation for the Welfare Department.

***Athens County Bikeway***

To account for revenue from a state grant for the construction of a bike path.

***Dog Shelter Construction***

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

***Issue II Projects***

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

***Beacon Capital Improvement***

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



**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**All Capital Project Funds**  
**December 31, 1999**

	Welfare Building Renovation	County Home Improvement	Athens County Bikeway	Dog Shelter Construction
<b>Assets:</b>				
Cash and Cash Equivalents	\$39,628	\$17,832	\$17,842	\$58,934
<i>Total Assets</i>	<u>\$39,628</u>	<u>\$17,832</u>	<u>\$17,842</u>	<u>\$58,934</u>
<b>Liabilities:</b>				
Contracts Payable				\$39,817
Accrued Interest Payable	4,000			614
Notes Payable	177,942			100,000
<i>Total Liabilities</i>	<u>181,942</u>	<u>0</u>	<u>0</u>	<u>140,431</u>
<b>Fund Equity:</b>				
<i>Fund Balance:</i>				
<i>Reserved for Encumbrances</i>				
<i>Unreserved:</i>				
Undesignated	(142,314)	17,832	17,842	(81,497)
<i>Total Fund Equity</i>	<u>(142,314)</u>	<u>17,832</u>	<u>17,842</u>	<u>(81,497)</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$39,628</u>	<u>\$17,832</u>	<u>\$17,842</u>	<u>\$58,934</u>

Issue II Projects	Beacon Capital Improvement	Totals
\$0	\$294,639	\$428,875
\$0	\$294,639	\$428,875
	\$64,200	\$104,017 4,614 277,942
0	64,200	388,573
	10,996	10,996
	219,443	31,306
0	230,439	42,302
\$0	\$294,639	\$428,875

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**All Capital Projects Funds**  
**For the Year Ended December 31, 1999**

	Welfare Building Renovation	County Home Improvement	Athens County Bikeway	Dog Shelter Construction
<b>Revenues:</b>				
Intergovernmental				
Other	44,361	732		
<b>Total Revenue</b>	<b>44,361</b>	<b>732</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>				
Capital Outlay		928		521,271
<i>Debt Service:</i>				
Interest and Fiscal Charges	6,103			614
<b>Total Expenditures</b>	<b>6,103</b>	<b>928</b>	<b>0</b>	<b>521,885</b>
Excess of Revenues Over (Under) Expenditures	38,258	(196)	0	(521,885)
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In				40,879
<b>Total Other Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,879</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	38,258	(196)	0	(481,006)
Fund Balance (Deficits) at Beginning of Year	(180,572)	18,028	17,842	399,509
Fund Balances (Deficits) at End of Year	<u>(\$142,314)</u>	<u>\$17,832</u>	<u>\$17,842</u>	<u>(\$81,497)</u>

<u>Issue II Projects</u>	<u>Beacon Capital Improvement</u>	<u>Totals</u>
\$794,896		\$794,896
111,689		156,782
<u>906,585</u>	<u>0</u>	<u>951,678</u>
906,585	132,355	1,561,139
		6,717
<u>906,585</u>	<u>132,355</u>	<u>1,567,856</u>
<u>0</u>	<u>(132,355)</u>	<u>(616,178)</u>
		40,879
<u>0</u>	<u>0</u>	<u>40,879</u>
0	(132,355)	(575,299)
<u>0</u>	<u>362,794</u>	<u>617,601</u>
<u>\$0</u>	<u>\$230,439</u>	<u>\$42,302</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Welfare Building Renovation Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$23,387	\$44,361	\$20,974
<b>Total Revenue</b>	<b>23,387</b>	<b>44,361</b>	<b>20,974</b>
<b>Expenditures:</b>			
<i>Debt Service:</i>			
Principal Retirement	24,753	24,753	0
Interest & Fiscal Charges	8,132	8,132	0
<b>Total Debt Service</b>	<b>32,885</b>	<b>32,885</b>	<b>0</b>
<b>Total Expenditures</b>	<b>32,885</b>	<b>32,885</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(9,498)	11,476	20,974
Fund Balances (Deficit) at Beginning of Year	28,153	28,153	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$18,655</b>	<b>\$39,629</b>	<b>\$20,974</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**County Home Improvement Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$0	\$732	\$732
<b>Total Revenue</b>	<b>0</b>	<b>732</b>	<b>732</b>
<b>Expenditures:</b>			
Capital Outlay	988	928	60
<b>Total Expenditures</b>	<b>988</b>	<b>928</b>	<b>60</b>
Excess of Revenues Over (Under) Expenditures	(988)	(196)	792
Fund Balances (Deficit) at Beginning of Year	18,028	18,028	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$17,040</u>	<u>\$17,832</u>	<u>\$792</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Athens County Bikeway Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenue</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	17,842	17,842	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$17,842</u>	<u>\$17,842</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Dog Shelter Construction Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenue</b>	\$0	\$0	\$0
<b>Expenditures:</b>			
Capital Outlay	542,688	483,754	58,934
<b>Total Expenditures</b>	542,688	483,754	58,934
Excess of Revenues Over (Under) Expenditures	(542,688)	(483,754)	58,934
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	100,000	100,000	0
Operating Transfers - In	40,879	40,879	0
<b>Total Other Financing Sources (Uses)</b>	140,879	140,879	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(401,809)	(342,875)	58,934
Fund Balances (Deficit) at Beginning of Year	401,809	401,809	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$58,934	\$58,934



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Issue II Projects Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$794,896	\$794,896	\$0
Other	111,689	111,689	0
<b>Total Revenue</b>	<b>906,585</b>	<b>906,585</b>	<b>0</b>
<b>Expenditures:</b>			
Capital Outlay	906,585	906,585	0
<b>Total Expenditures</b>	<b>906,585</b>	<b>906,585</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Beacon Capital Improvement Fund**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenue</b>	\$0	\$0	\$0
<b>Expenditures:</b>			
Capital Outlay	<u>300,000</u>	<u>143,351</u>	<u>156,649</u>
<b>Total Expenditures</b>	<u>300,000</u>	<u>143,351</u>	<u>156,649</u>
Excess of Revenues Over (Under) Expenditures	(300,000)	(143,351)	156,649
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	<u>367,125</u>	<u>0</u>	<u>(367,125)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>367,125</u>	<u>0</u>	<u>(367,125)</u>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	67,125	(143,351)	(210,476)
Fund Balances (Deficit) at Beginning of Year	362,794	362,794	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$429,919</u>	<u>\$219,443</u>	<u>(\$210,476)</u>

**ATHENS COUNTY, OHIO**

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**Enterprise Funds**

***Plains Sewer Revenue***

To account for sewer services provided to individuals of the Plains Sewer District and the retirement of two OWDA loans. The costs of providing the sewer services are financed primarily through user charges. Sewer revenues are used to retire the OWDA loans.

***Plains Water Revenue***

To account for water services provided to individuals of the Plains Water District and the retirement of a FmHA 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 FmHA loan.

***Buchtel Water & Sewer Revenue***

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

***Rural Solid Waste***

To account for revenue from fines and loans to be used for postclosure costs of a county landfill.

***Athens County Solid Waste***

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

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**All Enterprise Funds**  
**December 31, 1999**

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water & Sewer Revenue
<b>Assets:</b>			
Cash and Cash Equivalents	\$311,689	\$250,630	\$24,027
Cash and Cash Equivalents in Segregated Accounts	92,522	143,436	4,465
<b>Receivables:</b>			
Accounts	23,640	36,345	10,417
Due From Other Funds		2,040	
Prepaid Items	452	1,453	
Fixed Assets, (Net where applicable of Accumulated Depreciation)	1,577,641	814,491	262,325
<b>Total Assets</b>	<b>\$2,005,944</b>	<b>\$1,248,395</b>	<b>\$301,234</b>
<b>Liabilities:</b>			
Accounts Payable	\$4,972	\$6,839	\$360
Contracts Payable	640		4,804
Accrued Wages and Benefits	2,594	3,260	
Compensated Absences Payable	5,485	7,472	
Due to Other Funds	6,778	8,064	2,040
Due to Other Governments	3,652	21,974	11,815
Matured Interest Payable	165		
Accrued Interest Payable	18,667	888	670
Notes Payable	47,500		50,000
OWDA Loans Payable	606,845		237,396
FmHA Loans Payable		53,600	
<b>Total Liabilities</b>	<b>697,308</b>	<b>102,097</b>	<b>307,085</b>
<b>Fund Equity:</b>			
Contributed Capital	611,936	395,311	150,297
<b>Retained Earnings:</b>			
Unreserved	696,700	750,987	(156,148)
<b>Total Fund Equity</b>	<b>1,308,636</b>	<b>1,146,298</b>	<b>(5,851)</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$2,005,944</b>	<b>\$1,248,395</b>	<b>\$301,234</b>

Rural Solid Waste	Athens County Solid Waste	Totals
\$24,750	\$62	\$611,158
		240,423
		70,402
		2,040
		1,905
		2,654,457
<u>\$24,750</u>	<u>\$62</u>	<u>\$3,580,385</u>
		\$12,171
17,558		23,002
		5,854
		12,967
		16,882
		37,441
		165
		20,225
		97,500
		844,241
		53,600
<u>17,558</u>	<u>0</u>	<u>1,124,048</u>
		1,157,544
<u>7,192</u>	<u>62</u>	<u>1,298,793</u>
<u>7,192</u>	<u>62</u>	<u>2,456,337</u>
<u>\$24,750</u>	<u>\$62</u>	<u>\$3,580,385</u>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues,**  
**Expenses and Changes in Fund Equity**  
**All Enterprise Funds**  
**For the Year Ended December 31, 1999**

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water & Sewer Revenue
<b>Operating Revenues:</b>			
Charges for Services	\$262,869	\$415,486	\$14,612
Tap-In Fees	6,000	10,000	
Other Revenues	3,779	3,817	270
<i>Total Operating Revenues</i>	<u>272,648</u>	<u>429,303</u>	<u>14,882</u>
<b>Operating Expenses:</b>			
Personal Services	63,080	71,073	
Fringe Benefits	26,269	18,406	
Contractual Services	46,724	268,420	42,043
Materials and Supplies	12,907	35,792	7,340
Other Expenses	8,940	15,968	
Depreciation	29,293	47,752	
<i>Total Operating Expenses</i>	<u>187,213</u>	<u>457,411</u>	<u>49,383</u>
Operating Income (Loss)	<u>85,435</u>	<u>(28,108)</u>	<u>(34,501)</u>
<b>Non-Operating Revenues (Expenses):</b>			
Interest Income		1,153	
Interest and Fiscal Charges	(39,265)	(2,727)	(670)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(39,265)</u>	<u>(1,574)</u>	<u>(670)</u>
Net Income (Loss)	46,170	(29,682)	(35,171)
Depreciation on Fixed Assets Acquired by Contributed Capital	5,045	16,520	
Retained Earnings at Beginning of Year	<u>645,485</u>	<u>764,149</u>	<u>(120,977)</u>
Retained Earnings at End of Year	696,700	750,987	(156,148)
Contributed Capital at End of Year	<u>611,936</u>	<u>395,311</u>	<u>150,297</u>
Total Fund Equity at End of Year	<u>\$1,308,636</u>	<u>\$1,146,298</u>	<u>(\$5,851)</u>

Rural Solid Waste	Athens County Solid Waste	Totals
		\$692,967
		16,000
15,630		23,496
15,630	0	732,463
		134,153
		44,675
		357,187
39,768		58,039
		64,676
		77,045
39,768	0	733,775
(24,138)	0	(1,312)
		1,153
		(42,662)
0	0	(41,509)
(24,138)	0	(42,821)
		21,565
31,330	62	1,320,049
7,192	62	1,298,793
		1,157,544
\$7,192	\$62	\$2,456,337

**ATHENS COUNTY, OHIO**  
**Combining Statement of Cash Flows**  
**All Enterprise Funds**  
**For The Year Ended December 31, 1999**

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water and Sewer Revenue
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Customers	\$272,206	\$430,859	4,465
Cash Received from Other Revenues	3,663	1,661	
Cash Payments to Employees	(85,145)	(83,824)	
Cash Payments for Contractual Services	(48,645)	(266,748)	(23,383)
Cash Payments for Supplies & Materials	(11,780)	(30,549)	(6,981)
Cash Payments for Other Expenses	(8,618)	(14,370)	
<b>Net Cash from Operating Activities</b>	<b>121,681</b>	<b>37,029</b>	<b>(25,899)</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Proceeds from Loans & Notes			161,587
Interest Paid on Loans & Notes	(18,686)	(2,750)	
Principal Retirement of Loans & Notes	(14,191)	(1,400)	
Acquisition of Capital Assets	(28,410)	(153,255)	(112,028)
Cash Received from Capital Contributions	24,159		
<b>Net Cash from Capital and Related Financing Activities</b>	<b>(37,128)</b>	<b>(157,405)</b>	<b>49,559</b>
<b>Cash Flows from Investing Activities:</b>			
Interest Received on Investments		1,168	
<b>Net Cash from Investing Activities</b>	<b>0</b>	<b>1,168</b>	<b>0</b>
Net Increase (Decrease) in Cash and Cash Equivalents	84,553	(119,208)	23,660
Cash and Cash Equivalents at Beginning of Year	319,658	513,274	4,832
Cash and Cash Equivalents at End of Year	<u>\$404,211</u>	<u>\$394,066</u>	<u>\$28,492</u>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>			
Operating Income	\$85,435	(\$28,108)	(\$34,501)
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>			
Depreciation	29,293	47,752	
<b>Changes in Assets and Liabilities:</b>			
(Increase) Decrease in Accounts Receivable	3,221	5,257	(10,417)
(Increase) Decrease in Due from Other Funds		(2,040)	
(Increase) Decrease in Prepaid Items	(6)	1,850	
Increase (Decrease) in Accounts Payable	1,865	3,987	360
Increase (Decrease) in Contracts Payable	(2,662)	(494)	4,804
Increase (Decrease) in Accrued Wages and Benefits	1,016	1,227	
Increase (Decrease) in Compensated Absences Payable	519	728	
Increase (Decrease) in Due to Other Funds	330	1,340	2,040
Increase (Decrease) in Due to Other Governments	2,670	5,530	11,815
<b>Net Cash from Operating Activities</b>	<b>\$121,681</b>	<b>\$37,029</b>	<b>(\$25,899)</b>



<u>Rural Solid Waste</u>	<u>Athens County Solid Waste</u>	<u>Totals</u>
		\$707,530
15,630		20,954
		(168,969)
		(338,776)
		(49,310)
<u>(22,210)</u>		<u>(45,198)</u>
(6,580)	0	126,231
		181,587
		(21,436)
		(15,591)
		(293,693)
		<u>24,159</u>
0	0	(144,974)
		1,168
<u>0</u>	<u>0</u>	<u>1,168</u>
(6,580)	0	(17,575)
<u>31,330</u>	<u>62</u>	<u>869,156</u>
<u>\$24,750</u>	<u>\$62</u>	<u>\$851,581</u>
(\$24,138)		(\$1,312)
		77,045
		(1,939)
		(2,040)
		1,844
17,558		6,212
		19,206
		2,243
		1,247
		3,710
		<u>20,015</u>
<u>(\$6,580)</u>	<u>\$0</u>	<u>\$126,231</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Plains Sewer Revenue Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Special Assessments	\$16,296	\$24,158	\$7,862
Charges for Services	266,805	296,949	30,144
Other	0	3,663	3,663
<b>Total Revenue</b>	<b>283,101</b>	<b>324,770</b>	<b>41,669</b>
<b>Expenses:</b>			
Personal Services	61,545	61,545	0
Fringe Benefits	24,056	23,599	457
Contractual Services	154,374	89,723	64,651
Supplies & Materials	16,000	14,602	1,398
Other	9,658	8,633	1,025
<b>Debt Service:</b>			
Principal Retirement	16,631	14,191	2,440
Interest & Fiscal Charges	80,509	18,686	61,823
<b>Total Expenses</b>	<b>362,773</b>	<b>230,979</b>	<b>131,794</b>
Excess of Revenues Over (Under) Expenses	(79,672)	93,791	173,463
<b>Other Financing Sources (Uses):</b>			
Proceeds of Loans	1,422	0	(1,422)
Operating Transfers - In	437	0	(437)
<b>Total Other Financing Sources (Uses)</b>	<b>1,859</b>	<b>0</b>	<b>(1,859)</b>
Excess of Revenues and Other Sources over (Under) Expenses & Other Uses	(77,813)	93,791	171,604
Fund Equity (Deficit) at Beginning of Year	284,847	284,847	0
Prior Year Encumbrances Appropriated	9,903	9,903	0
Fund Equity (Deficit) at End of Year	<b>\$216,937</b>	<b>\$388,541</b>	<b>\$171,604</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Plains Water Revenue Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$410,684	\$469,509	\$58,825
Interest	0	1,168	1,168
Other	0	1,661	1,661
<b>Total Revenue</b>	<b>410,684</b>	<b>472,338</b>	<b>61,654</b>
<b>Expenses:</b>			
Personal Services	69,118	69,118	0
Fringe Benefits	17,947	14,706	3,241
Contractual Services	596,366	419,690	176,676
Supplies & Materials	40,412	36,939	3,473
Other	19,482	14,370	5,112
<b>Debt Service:</b>			
Principal Retirement	1,400	1,400	0
Interest & Fiscal Charges	2,750	2,750	0
<b>Total Expenses</b>	<b>747,475</b>	<b>558,973</b>	<b>188,502</b>
Excess of Revenues Over (Under) Expenses	(336,791)	(86,635)	250,156
Fund Equity (Deficit) at Beginning of Year	450,144	450,144	0
Prior Year Encumbrances Appropriated	24,371	24,371	0
Fund Equity (Deficit) at End of Year	<b>\$137,724</b>	<b>\$387,880</b>	<b>\$250,156</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Buchtel Water & Sewer Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenue</b>	\$0	\$0	\$0
<b>Expenses:</b>			
Contractual Services	147,419	135,411	12,008
Supplies & Materials	10,000	6,981	3,019
<b>Total Expenses</b>	<u>157,419</u>	<u>142,392</u>	<u>15,027</u>
Excess of Revenues Over (Under) Expenses	(157,419)	(142,392)	15,027
<b>Other Financing Sources (Uses):</b>			
Proceeds of Loans	107,254	111,587	4,333
Proceeds of Notes	50,000	50,000	0
Operating Transfers - In	4,333	0	(4,333)
<b>Total Other Financing Sources (Uses)</b>	<u>161,587</u>	<u>161,587</u>	<u>0</u>
Excess of Revenues and Other Sources over (Under) Expenses & Other Uses	4,168	19,195	15,027
Fund Equity (Deficit) at Beginning of Year	4,832	4,832	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Equity (Deficit) at End of Year	<u>\$9,000</u>	<u>\$24,027</u>	<u>\$15,027</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Rural Solid Waste Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$15,630	\$15,630	\$0
<b>Total Revenue</b>	15,630	15,630	0
<b>Expenses:</b>			
Other	22,210	22,210	0
<b>Total Expenses</b>	22,210	22,210	0
Excess of Revenues Over (Under) Expenses	(6,580)	(6,580)	0
Fund Equity (Deficit) at Beginning of Year	31,330	31,330	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Equity (Deficit) at End of Year	\$24,750	\$24,750	\$0

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Athens County Solid Waste Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenue</b>	\$0	\$0	\$0
<b>Expenses</b>	0	0	0
Excess of Revenues Over (Under) Expenses	0	0	0
Fund Equity (Deficit) at Beginning of Year	62	62	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$62</u>	<u>\$62</u>	<u>\$0</u>

**Internal Service Funds**

***Sheriff's Commissary Rotary***

To account for revenues received and expenses incurred in the operation of a commissary in the jail.

***Employee Benefits Trust***

To account for revenues received and expenses incurred in the operation of the County's risk management.

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**All Internal Service Funds**  
**December 31, 1999**

	Sheriff's Commisary Rotary	Employee Benefits Trust	Totals
<b>Assets:</b>			
Cash and Cash Equivalents		\$288,901	\$288,901
<b>Total Assets</b>	<b>\$0</b>	<b>\$288,901</b>	<b>\$288,901</b>
<b>Liabilities:</b>			
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Equity and Other Credits:</b>			
<b>Retained Earnings:</b>			
Unreserved	0	288,901	288,901
<b>Total Fund Equity</b>	<b>0</b>	<b>288,901</b>	<b>288,901</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$0</b>	<b>\$288,901</b>	<b>\$288,901</b>



**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues,**  
**Expenses and Changes in Fund Equity**  
**All Internal Service Funds**  
**For the Year Ended December 31, 1999**

	Sheriff's Commisary Rotary	Employee Benefits Trust	Totals
<b>Operating Revenues:</b>			
Other Revenues		\$292	\$292
<i>Total Operating Revenues</i>	0	292	292
<b>Operating Expenses:</b>			
<i>Total Operating Expenses</i>	0	0	0
Operating Income (Loss)	0	292	292
<b>Non-Operating Revenues (Expenses):</b>			
Interest Income		3,425	3,425
<i>Total Non-Operating Revenues (Expenses)</i>	0	3,425	3,425
Income (Loss) Before Operating Transfers	0	3,717	3,717
Operating Transfers - Out	(3,072)		(3,072)
Net Income (Loss)	(3,072)	3,717	645
Retained Earnings at Beginning of Year	3,072	285,184	288,256
Retained Earnings at End of Year	0	288,901	288,901
Total Fund Equity at End of Year	\$0	\$288,901	\$288,901

**ATHENS COUNTY, OHIO**  
**Combining Statement of Cash Flows**  
**All Internal Service Funds**  
**For The Year Ended December 31, 1999**

	Sheriff's Commisary Rotary	Employee Benefits Trust	Totals
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Other Revenues	\$0	\$292	\$292
<i>Net Cash from Operating Activities</i>	0	292	292
<b>Cash Flows from Noncapital Financing Activities:</b>			
Transfers-Out to Other Funds	(3,072)		(3,072)
<i>Net Cash from Noncapital Financing Activities</i>	(3,072)	0	(3,072)
<b>Cash Flows from Investing Activities:</b>			
Interest Received on Investments		3,425	3,425
<i>Net Cash from Investing Activities</i>	0	3,425	3,425
Net Increase (Decrease) in Cash and Cash Equivalents	(3,072)	3,717	645
Cash and Cash Equivalents at Beginning of Year	3,072	285,184	288,256
Cash and Cash Equivalents at End of Year	\$0	\$288,901	\$288,901
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>			
Operating Income	\$0	\$292	\$292
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities</b>			
	0	0	0
<i>Net Cash from Operating Activities</i>	\$0	\$292	\$292

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Sheriff's Commissary Rotary Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenue</b>	\$0	\$0	\$0
<b>Expenses</b>	0	0	0
Excess of Revenues Over (Under) Expenses	0	0	0
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - Out	(3,072)	(3,072)	0
<b>Total Other Financing Sources (Uses)</b>	(3,072)	(3,072)	0
Excess of Revenues and Other Sources over (Under) Expenses & Other Uses	(3,072)	(3,072)	0
Fund Equity (Deficit) at Beginning of Year	3,072	3,072	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Equity (Deficit) at End of Year	\$0	\$0	\$0

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Employee Benefits Trust Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$0	\$3,794	\$3,794
<b>Total Revenue</b>	<b>0</b>	<b>3,794</b>	<b>3,794</b>
<b>Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenses	0	3,794	3,794
Fund Equity (Deficit) at Beginning of Year	284,815	284,815	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$284,815</u>	<u>\$288,609</u>	<u>\$3,794</u>

## ATHENS COUNTY, OHIO

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### 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. Expendable Trust Funds and Agency Funds comprise the County's fiduciary funds.

### Expendable Trust Funds

#### *Children Services Trust*

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

#### *Ida Brooks Trust*

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

#### *Ruth Dye Trust*

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

#### *Unclaimed Money*

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

### Agency Funds

#### *Health District*

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

#### *ADA Mental Health (317 Board)*

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

#### *Soil Conservation*

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

#### *Regional Planning*

To account for monies received from the County and the City of Athens for operations. Subdivisions are charged for services provided by the commission.

#### *Undivided Tax Agency*

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

## ATHENS COUNTY, OHIO

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

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

### *Law Enforcement Agency*

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

### *Athens-Hocking Solid Waste District Agency*

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

### *Payroll Agency*

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

### *County Court Agency*

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

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

### *Alimony and Child Support Agency*

To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

### *County Inmate Agency*

To account for monies held by the Sheriff's department that belongs to the prisoners.

### *County Sheriff Agency*

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

### *York Township FEMA Grant*

To account for revenue from grants from the Federal Emergency Management Agency (FEMA) to be used to repair flood damage in York Township.

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**All Expendable Trust and Agency Funds**  
**December 31, 1999**

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust
<b>Assets:</b>			
Cash and Cash Equivalents	\$8,271	\$197	\$7,761
Cash and Cash Equivalents in Segregated Accounts			
Receivables:			
Taxes			
Special Assessments			
Due from Other Governments			
<b>Total Assets</b>	<b>\$8,271</b>	<b>\$197</b>	<b>\$7,761</b>
<b>Liabilities:</b>			
Due to Other Funds	\$103		
Due to Other Funds-Taxes			
Due to Other Governments			
Deposits Held and Due to Others			
Undistributed Monies			
<b>Total Liabilities</b>	<b>103</b>	<b>0</b>	<b>0</b>
<b>Fund Equity:</b>			
<b>Fund Balances:</b>			
<b>Unreserved:</b>			
Undesignated	8,168	197	7,761
<b>Total Fund Equity</b>	<b>8,168</b>	<b>197</b>	<b>7,761</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$8,271</b>	<b>\$197</b>	<b>\$7,761</b>

<u>Unclaimed Money</u>	<u>Agency Funds</u>	<u>Totals</u>
\$107,128	\$3,821,928	\$3,945,285
	163,709	163,709
	31,823,022	31,823,022
	325,899	325,899
	820,830	820,830
<u>\$107,128</u>	<u>\$36,955,388</u>	<u>\$37,078,745</u>
	\$113,836	\$113,939
	6,672,415	6,672,415
	30,048,821	30,048,821
107,128	26,163	133,291
	94,153	94,153
<u>107,128</u>	<u>36,955,388</u>	<u>37,062,619</u>
		16,126
<u>0</u>	<u>0</u>	<u>16,126</u>
<u>\$107,128</u>	<u>\$36,955,388</u>	<u>\$37,078,745</u>



**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**All Expendable Trust Funds**  
**For the Year Ended December 31, 1999**

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust
<b>Revenues:</b>			
Interest	\$216	\$6	\$197
Other Revenues	7,812	1,200	752
<b>Total Revenue</b>	<b>8,028</b>	<b>1,206</b>	<b>949</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Human Services	9,835	1,082	
Conservation and Recreation			3,018
<b>Total Expenditures</b>	<b>9,835</b>	<b>1,082</b>	<b>3,018</b>
Excess of Revenues Over (Under) Expenditures	(1,807)	124	(2,069)
Fund Balances (Deficits) at Beginning of Year	9,975	73	9,830
Fund Balances (Deficits) at End of Year	<b>\$8,168</b>	<b>\$197</b>	<b>\$7,761</b>

<u>Unclaimed Money</u>	<u>Totals</u>
	\$419
	9,764
<u>0</u>	<u>10,183</u>
	10,917
	3,018
<u>0</u>	<u>13,935</u>
0	(3,752)
<u>0</u>	<u>19,878</u>
<u>\$0</u>	<u>\$16,126</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Children Services Trust Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$100	\$224	\$124
Other	15,000	7,812	(7,188)
<b>Total Revenue</b>	<b>15,100</b>	<b>8,036</b>	<b>(7,064)</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Human Services			
Other	18,000	11,908	6,092
<b>Total Human Services</b>	<b>18,000</b>	<b>11,908</b>	<b>6,092</b>
<b>Total Expenditures</b>	<b>18,000</b>	<b>11,908</b>	<b>6,092</b>
Excess of Revenues Over (Under) Expenditures	(2,900)	(3,872)	(972)
Fund Balances (Deficit) at Beginning of Year	9,125	9,125	0
Prior Year Encumbrances Appropriated	3,000	3,000	0
Fund Balances (Deficit) at End of Year	<b>\$9,225</b>	<b>\$8,253</b>	<b>(\$972)</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Ida Brooks Trust Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$50	\$6	(\$44)
Other	6,000	1,200	(4,800)
<b>Total Revenue</b>	<b>6,050</b>	<b>1,206</b>	<b>(4,844)</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Human Services			
Other	6,000	1,082	4,918
<b>Total Human Services</b>	<b>6,000</b>	<b>1,082</b>	<b>4,918</b>
<b>Total Expenditures</b>	<b>6,000</b>	<b>1,082</b>	<b>4,918</b>
Excess of Revenues Over (Under) Expenditures	50	124	74
Fund Balances (Deficit) at Beginning of Year	73	73	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$123</b>	<b>\$197</b>	<b>\$74</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Ruth Dye Trust Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$0	\$205	\$205
Other	0	752	752
<b>Total Revenue</b>	<b>0</b>	<b>957</b>	<b>957</b>
<b>Expenditures:</b>			
<i>Current:</i>			
Conservation and Recreation			
Other	5,000	3,018	1,982
<b>Total Conservation and Recreation</b>	<b>5,000</b>	<b>3,018</b>	<b>1,982</b>
<b>Total Expenditures</b>	<b>5,000</b>	<b>3,018</b>	<b>1,982</b>
Excess of Revenues Over (Under) Expenditures	(5,000)	(2,061)	2,939
Fund Balances (Deficit) at Beginning of Year	9,808	9,808	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$4,808</b>	<b>\$7,747</b>	<b>\$2,939</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Unclaimed Money Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$0	\$37,823	\$37,823
<b>Total Revenue</b>	<b>0</b>	<b>37,823</b>	<b>37,823</b>
<b>Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	37,823	37,823
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	0	6,545	6,545
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>6,545</b>	<b>6,545</b>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	44,368	44,368
Fund Balances (Deficit) at Beginning of Year	62,760	62,760	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$62,760</b>	<b>\$107,128</b>	<b>\$44,368</b>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 1999**

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b><u>Health District</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$326,153	\$900,179	\$880,241	\$346,091
<i>Total Assets</i>	<u>\$326,153</u>	<u>\$900,179</u>	<u>\$880,241</u>	<u>\$346,091</u>
<b>Liabilities:</b>				
Due to Other Funds	\$14,186	\$18,525	\$0	\$32,711
Due to Other Governments	311,967	881,654	880,241	313,380
<i>Total Liabilities</i>	<u>\$326,153</u>	<u>\$900,179</u>	<u>\$880,241</u>	<u>\$346,091</u>
<b><u>ADA Mental Health</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$956,439	\$11,566,962	\$11,007,279	\$1,516,122
<i>Total Assets</i>	<u>\$956,439</u>	<u>\$11,566,962</u>	<u>\$11,007,279</u>	<u>\$1,516,122</u>
<b>Liabilities:</b>				
Due to Other Funds	\$13,522	\$0	\$0	\$13,522
Due to Other Governments	942,917	11,566,962	11,007,279	1,502,600
<i>Total Liabilities</i>	<u>\$956,439</u>	<u>\$11,566,962</u>	<u>\$11,007,279</u>	<u>\$1,516,122</u>
<b><u>Soil Conservation</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$18,868	\$141,848	\$137,151	\$23,565
<i>Total Assets</i>	<u>\$18,868</u>	<u>\$141,848</u>	<u>\$137,151</u>	<u>\$23,565</u>
<b>Liabilities:</b>				
Due to Other Funds	\$1,886	\$2,477	\$1,886	\$2,477
Due to Other Governments	16,982	139,371	135,265	21,088
<i>Total Liabilities</i>	<u>\$18,868</u>	<u>\$141,848</u>	<u>\$137,151</u>	<u>\$23,565</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes in Assets & Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 1999**

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b><u>Regional Planning</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$17,179	\$0	\$17,179	\$0
<i>Total Assets</i>	<u>\$17,179</u>	<u>\$0</u>	<u>\$17,179</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments	\$17,179	\$0	\$17,179	\$0
<i>Total Liabilities</i>	<u>\$17,179</u>	<u>\$0</u>	<u>\$17,179</u>	<u>\$0</u>
<b><u>Undivided Tax Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$1,631,606	\$38,309,232	\$38,068,906	\$1,871,932
Taxes Receivable	28,669,481	31,823,022	28,669,481	31,823,022
Special Assessments Receivable	320,394	325,899	320,394	325,899
Due from Other Governments	729,832	820,830	729,832	820,830
<i>Total Assets</i>	<u>\$31,351,313</u>	<u>\$71,278,983</u>	<u>\$67,788,613</u>	<u>\$34,841,683</u>
<b>Liabilities:</b>				
Due to Other Funds-Taxes	\$6,431,164	\$6,672,415	\$6,431,164	\$6,672,415
Due to Other Governments	24,920,149	64,606,568	61,357,449	28,169,268
<i>Total Liabilities</i>	<u>\$31,351,313</u>	<u>\$71,278,983</u>	<u>\$67,788,613</u>	<u>\$34,841,683</u>
<b><u>S.E.O. (Southeast Ohio) Correctional Center</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$0	\$1,776,944	\$1,776,944	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$1,776,944</u>	<u>\$1,776,944</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments	\$0	\$1,765,944	\$1,765,944	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$1,765,944</u>	<u>\$1,765,944</u>	<u>\$0</u>

Continued



**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes in Assets & Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 1999**

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b><u>Law Enforcement Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$1,699	\$2,230	\$2,962	\$967
<i>Total Assets</i>	<u>\$1,699</u>	<u>\$2,230</u>	<u>\$2,962</u>	<u>\$967</u>
<b>Liabilities:</b>				
Due to Other Governments	\$1,699	\$2,230	\$2,962	\$967
<i>Total Liabilities</i>	<u>\$1,699</u>	<u>\$2,230</u>	<u>\$2,962</u>	<u>\$967</u>
<b><u>Athens-Hocking Solid Waste District Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$11,036	\$927,805	\$875,590	\$63,251
<i>Total Assets</i>	<u>\$11,036</u>	<u>\$927,805</u>	<u>\$875,590</u>	<u>\$63,251</u>
<b>Liabilities:</b>				
Due to Other Funds	\$10,656	\$15,792	\$0	\$26,448
Due to Other Governments	380	912,013	875,590	36,803
<i>Total Liabilities</i>	<u>\$11,036</u>	<u>\$927,805</u>	<u>\$875,590</u>	<u>\$63,251</u>
<b><u>Payroll Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$0	\$15,224,416	\$15,224,416	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$15,224,416</u>	<u>\$15,224,416</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments	\$0	\$15,224,416	\$15,224,416	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$15,224,416</u>	<u>\$15,224,416</u>	<u>\$0</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 1999**

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b><u>County Court Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$175,064	\$6,625,448	\$6,680,365	\$120,147
<b>Total Assets</b>	<b>\$175,064</b>	<b>\$6,625,448</b>	<b>\$6,680,365</b>	<b>\$120,147</b>
<b>Liabilities:</b>				
Due to Other Funds	\$23,482	\$543,240	\$538,211	\$28,511
Due to Other Governments	56,065	5,184,508	5,239,001	1,572
Deposits Held and Due to Others	972	19,035	19,282	725
Undistributed Monies	94,545	878,665	883,871	89,339
<b>Total Liabilities</b>	<b>\$175,064</b>	<b>\$6,625,448</b>	<b>\$6,680,365</b>	<b>\$120,147</b>
<b><u>Alimony &amp; Child Support Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$11,012	\$4,084,255	\$4,062,155	\$33,112
<b>Total Assets</b>	<b>\$11,012</b>	<b>\$4,084,255</b>	<b>\$4,062,155</b>	<b>\$33,112</b>
<b>Liabilities:</b>				
Due to Other Funds	\$9,506	\$75,054	\$75,580	\$8,980
Due to Other Governments	0	429,801	426,658	3,143
Deposits Held and Due to Others	0	3,576,492	3,559,917	16,575
Undistributed Monies	1,506	2,908	0	4,414
<b>Total Liabilities</b>	<b>\$11,012</b>	<b>\$4,084,255</b>	<b>\$4,062,155</b>	<b>\$33,112</b>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 1999**

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b><u>County Inmate Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$5	\$0	\$0	\$5
<b>Total Assets</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5</b>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$5	\$0	\$0	\$5
<b>Total Liabilities</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5</b>
<b><u>County Sheriff Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$7,620	\$205,875	\$203,050	\$10,445
<b>Total Assets</b>	<b>\$7,620</b>	<b>\$205,875</b>	<b>\$203,050</b>	<b>\$10,445</b>
<b>Liabilities:</b>				
Due to Other Funds	\$923	\$11,508	\$11,244	\$1,187
Deposits Held and Due to Others	6,297	194,367	191,806	8,858
Undistributed Monies	400	0	0	400
<b>Total Liabilities</b>	<b>\$7,620</b>	<b>\$205,875</b>	<b>\$203,050</b>	<b>\$10,445</b>
<b><u>York Township FEMA Grant</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$0	\$445,650	\$445,650	\$0
<b>Total Assets</b>	<b>\$0</b>	<b>\$445,650</b>	<b>\$445,650</b>	<b>\$0</b>
<b>Liabilities:</b>				
Due to Other Governments	\$0	\$445,650	\$445,650	\$0
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$445,650</b>	<b>\$445,650</b>	<b>\$0</b>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 1999**

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Total All Agency Funds</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$2,962,980	\$69,295,266	\$68,436,318	\$3,821,928
Cash and Cash Equivalents in Segregated Accounts	193,701	10,915,578	10,945,570	163,709
Taxes Receivable	28,669,481	31,823,022	28,669,481	31,823,022
Special Assessments Receivable	320,394	325,899	320,394	325,899
Due from Other Governments	729,832	820,830	729,832	820,830
<b>Total Assets</b>	<b>\$32,876,388</b>	<b>\$113,180,595</b>	<b>\$109,101,595</b>	<b>\$36,955,388</b>
<b>Liabilities:</b>				
Due to Other Funds	\$74,161	\$666,596	\$626,921	\$113,836
Due to Other Funds-Taxes	6,431,164	6,672,415	6,431,164	6,672,415
Due to Other Governments	26,267,338	101,159,117	97,377,634	30,048,821
Deposits Held and Due to Others	7,274	3,789,894	3,771,005	26,163
Undistributed Monies	96,451	881,573	883,871	94,153
<b>Total Liabilities</b>	<b>\$32,876,388</b>	<b>\$113,169,595</b>	<b>\$109,090,595</b>	<b>\$36,955,388</b>

**General Fixed Assets Account Group**

The general fixed assets account group is used to account for all lands, building, improvements, machinery and equipment, furniture and fixtures, and vehicles not used in the operation of the proprietary funds.

**ATHENS COUNTY, OHIO**  
**Schedule of General Fixed Assets - By Function and Activity**  
**As of December 31, 1999**

<i>Function and Activity</i>	Land	Building	Improvements Other Than Buildings	Furniture and Equipment	Capital Leases	Total
<b>General Government - Legislative and Executive</b>						
County Commissioners	\$512,558	\$4,724,705	\$14,983	\$71,916		\$5,324,162
Auditor				103,848		103,848
Treasurer				26,602		26,602
Prosecuting Attorney				70,375		70,375
Data Processing				160,300		160,300
Board of Election				98,245	44,754	142,999
Recorder		7,037		64,683		71,720
Microfilm				47,899		47,899
Building and Grounds		63,285	1,809	43,070		108,164
<b>Total Legislative &amp; Executive</b>	<b>512,558</b>	<b>4,795,027</b>	<b>16,792</b>	<b>686,938</b>	<b>44,754</b>	<b>6,056,069</b>
<b>General Government - Judicial</b>						
Court of Appeals				15,046		15,046
Common Pleas Court				77,918		77,918
Law Library				13,652		13,652
Juvenile Court		2,780		161,611		164,391
Probate Court				25,737		25,737
Clerk of Courts				77,586		77,586
<b>Total Judicial</b>	<b>0</b>	<b>2,780</b>	<b>0</b>	<b>371,550</b>	<b>0</b>	<b>374,330</b>
<b>Public Safety</b>						
Coroner				1,123		1,123
Sheriff		744,104		960,820		1,704,924
Emergency Management				28,364		28,364
911 Emergency Communication		195,654	4,340.00	673,012	28,690	901,696
<b>Total Public Safety</b>	<b>0</b>	<b>939,758</b>	<b>4,340</b>	<b>1,663,319</b>	<b>28,690</b>	<b>2,636,107</b>
<b>Public Works</b>						
County Engineer	45,874	161,689	11,859	2,602,358	15,300	2,837,080
County Planner				595		595
<b>Total Public Works</b>	<b>45,874</b>	<b>161,689</b>	<b>11,859</b>	<b>2,602,953</b>	<b>15,300</b>	<b>2,837,675</b>
<b>Health</b>						
Dog and Kennel		648,408	1,600	26,095		676,103
Ambulance Service	66,046	839,117		440,208		1,345,371
Recycling		67,341	9,394	72,925		149,660
<b>Total Health</b>	<b>66,046</b>	<b>1,554,866</b>	<b>10,994</b>	<b>539,228</b>	<b>0</b>	<b>2,171,134</b>
<b>Human Services</b>						
County Home		1,224,860	16,488	88,376		1,329,724
County Home Farm	13,200	15,511		7,760		36,471
Veteran's Services				7,891		7,891
Public Assistance	13,663	406,269	730	913,736		1,334,398
Child Support Enforcement				74,722		74,722
Children Services	66,000	546,997	6,401	357,964	600	977,962
MR/DD (Beacon School)	43,354	3,516,874	65,476	1,082,055	22,114	4,729,873
TASC				40,456		40,456
<b>Total Human Services</b>	<b>136,217</b>	<b>5,710,511</b>	<b>89,095</b>	<b>2,572,960</b>	<b>22,714</b>	<b>8,531,497</b>
<b>Conservation and Recreation</b>						
Athens County Bikeway	10,000		348,418			358,418
Ferndale Park	28,800		8,318	1,395		38,513
<b>Total Conservation &amp; Recreation</b>	<b>38,800</b>	<b>0</b>	<b>356,736</b>	<b>1,395</b>	<b>0</b>	<b>396,931</b>
<b>Total General Fixed Assets</b>	<b>\$799,495</b>	<b>\$13,164,631</b>	<b>\$489,816</b>	<b>\$8,438,343</b>	<b>\$111,458</b>	<b>\$23,003,743</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Changes in General Fixed Assets - By Function and Activity**  
**For the Year Ended December 31, 1999**

<i>Function and Activity</i>	Balance 1-1-99	Additions	Deletions	Balance 12-31-99
<b>General Government - Legislative and Executive</b>				
County Commissioners	\$4,879,126	\$445,036	\$0	\$5,324,162
Auditor	90,658	13,190		103,848
Treasurer	24,404	2,198		26,602
Prosecuting Attorney	61,687	11,354	2,666	70,375
Data Processing	180,300			160,300
Board of Election	130,309	12,690		142,999
Recorder	57,808	20,897	6,985	71,720
Microfilm	37,876	10,023		47,899
Building and Grounds	72,577	35,587		108,164
<b>Total Legislative &amp; Executive</b>	<b>5,514,745</b>	<b>550,975</b>	<b>9,651</b>	<b>6,056,069</b>
<b>General Government - Judicial</b>				
Court of Appeals	15,152	1,538	1,644	15,046
Common Pleas Court	77,918			77,918
Law Library	13,652			13,652
Juvenile Court	112,468	51,923		164,391
Probate Court	15,594	10,143		25,737
Clerk of Courts	76,967	619		77,586
<b>Total Judicial</b>	<b>311,751</b>	<b>64,223</b>	<b>1,644</b>	<b>374,330</b>
<b>Public Safety</b>				
Coroner	1,123			1,123
Sheriff	1,676,629	28,295		1,704,924
Emergency Management	25,097	3,267		28,364
911 Emergency Communications	838,009	64,347	660	901,696
<b>Total Public Safety</b>	<b>2,540,858</b>	<b>95,909</b>	<b>660</b>	<b>2,636,107</b>
<b>Public Works</b>				
County Engineer	2,716,180	171,750	50,850	2,837,080
County Planner	595			595
<b>Total Public Works</b>	<b>2,716,775</b>	<b>171,750</b>	<b>50,850</b>	<b>2,837,675</b>
<b>Health</b>				
Dog and Kennel	152,532	523,571		676,103
Ambulance Service	1,100,621	244,750		1,345,371
Recycling	149,660			149,660
<b>Total Health</b>	<b>1,402,813</b>	<b>768,321</b>	<b>0</b>	<b>2,171,134</b>
<b>Human Services</b>				
County Home	1,318,093	11,631		1,329,724
County Home Farm	36,471			36,471
Veteran's Services	7,891			7,891
Public Assistance	1,258,750	75,648		1,334,398
Child Support Enforcement	74,722			74,722
Children Services	862,109	193,407	77,554	977,962
MR/DD (Beacon School)	4,505,637	224,236		4,729,873
TASC	29,331	11,125		40,456
<b>Total Human Services</b>	<b>8,093,004</b>	<b>516,047</b>	<b>77,554</b>	<b>8,531,497</b>
<b>Conservation and Recreation</b>				
Athens County Bikeway	358,418			358,418
Ferndale Park	37,118	1,395		38,513
<b>Total Conservation &amp; Recreation</b>	<b>395,536</b>	<b>1,395</b>	<b>0</b>	<b>396,931</b>
<b>Total General Fixed Assets</b>	<b>\$20,975,482</b>	<b>\$2,168,620</b>	<b>\$140,359</b>	<b>\$23,003,743</b>

**ATHENS COUNTY, OHIO**  
**Schedule of General Fixed Assets - By Source**  
**As of December 31, 1999**

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**General Fixed Assets:**

Land	\$799,495
Buildings	13,164,631
Improvements Other Than Buildings	489,816
Furniture and Equipment	8,438,343
Capital Leases	<u>111,458</u>

**Total General Fixed Assets** \$23,003,743

**Investment in General Fixed Assets:**

General Fixed Assets Accumulated Prior to January 1, 1990	\$6,505,708
General Fund Revenue	1,343,563
Special Revenue Funds	6,542,240
General Obligation Bonds and Notes	5,266,701
Capital Project Funds	2,884,429
Federal Grants	105,178
State Grants	296,065
Gifts	<u>59,859</u>

**Total Investment in General Fixed Assets** \$23,003,743



# STATISTICAL SECTION

Photo: S. Louise Fish



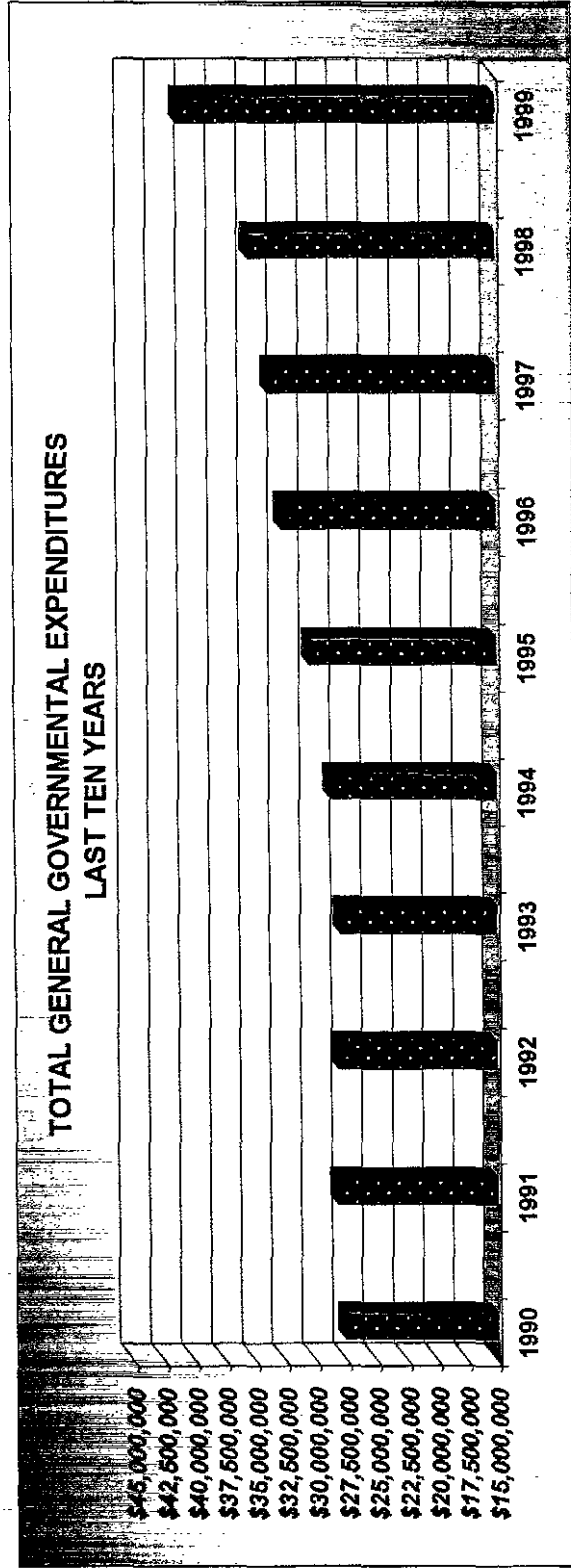
TABLE 1  
ATHENS COUNTY, OHIO  
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION  
LAST TEN YEARS

(1)	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Gen. Gov.-Leg. & Ex.	\$2,345,064	\$2,869,841	\$2,896,842	\$2,843,211	\$3,691,796	\$3,809,269	\$4,905,756	\$4,624,966	\$3,803,959	\$3,979,551
Gen. Gov.-Judicial	827,625	985,059	1,006,952	987,327	1,035,076	1,202,652	1,253,178	1,447,301	1,655,182	1,945,204
Public Safety	2,401,917	2,202,630	2,300,436	2,291,322	1,963,960	1,915,259	2,061,965	2,361,651	2,903,743	3,093,926
Public Works	4,002,298	2,991,290	3,227,184	3,015,189	3,294,545	2,983,066	3,993,411	3,893,269	3,675,242	4,792,457
Health	730,734	696,529	1,238,162	1,344,197	1,291,962	1,367,950	1,489,686	1,555,646	1,862,686	2,073,007
Human Services	13,317,669	14,461,136	14,331,631	14,215,416	15,313,029	16,073,333	15,895,544	16,765,863	18,771,471	21,317,853
Conservation & Recreation					301			12,906	11,472	9,486
Economic Dev. & Assl.							644,024	311,319	249,150	435,044
Capital Outlay	1,753,697	3,056,439	2,280,317	2,303,201	1,792,316	2,342,899	1,525,382	1,467,134	1,759,836	2,626,570
Debt Service	2,054,153	478,677	662,449	726,579	712,900	662,458	693,157	1,085,565	445,787	669,147
Total	\$27,433,188	\$28,044,801	\$27,944,173	\$27,726,442	\$28,495,614	\$30,256,898	\$32,462,423	\$33,525,620	\$35,138,527	\$40,942,245

(1) - 1990 CASH BASIS, ALL OTHER YEARS GAAP BASIS

Note: General Governmental expenditures includes General, Special Revenue, Debt Service and Capital Projects Funds.

SOURCE: ATHENS COUNTY AUDITOR



**TABLE 2  
ATHENS COUNTY, OHIO  
GENERAL GOVERNMENTAL REVENUES BY SOURCE  
LAST TEN YEARS**

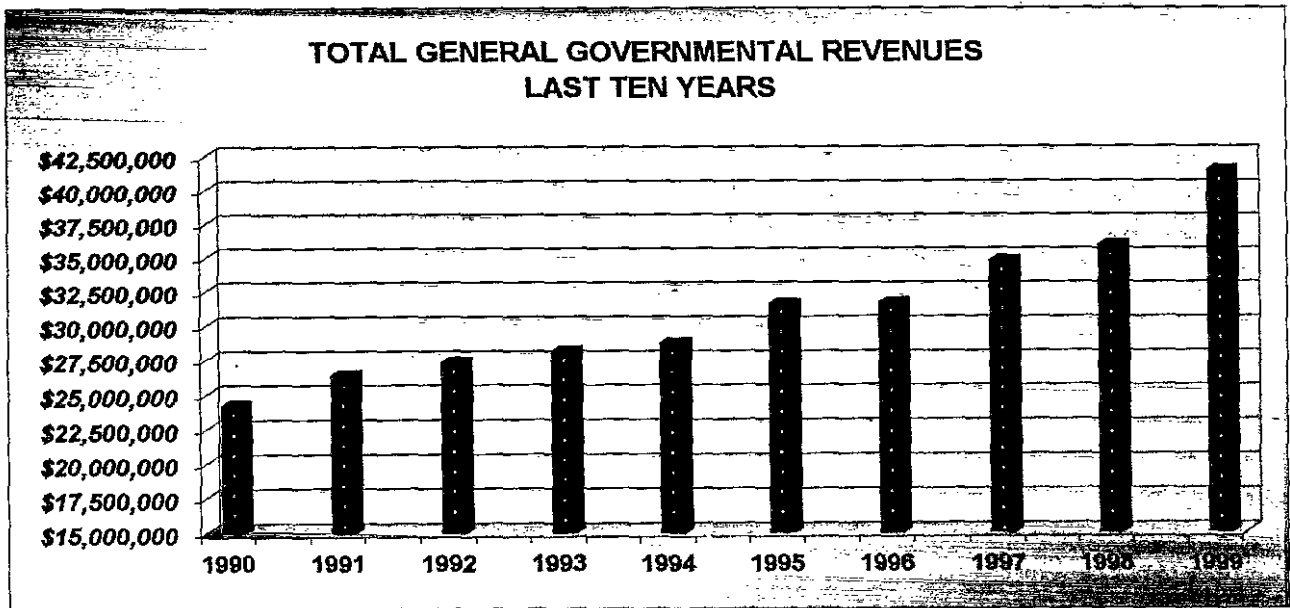
	<u>TAXES</u>	<u>SPECIAL ASSESSMENTS</u>	<u>INTER-GOVERNMENTAL</u>	<u>CHARGES FOR SERVICES</u>	<u>LICENSES &amp; PERMITS</u>	<u>INTEREST</u>	<u>FINES &amp; FORFEITS</u>	<u>OTHER REVENUE</u>	<u>TOTAL</u>
(1) 1990	\$6,411,528	N/A	\$13,764,457	\$1,316,994	\$7,174	\$779,925	\$182,067	\$1,690,063	\$24,152,208
1991	7,073,078	N/A	15,326,958	1,212,116	54,498	509,650	124,252	2,038,650	26,337,202
1992	7,685,474	22,673	15,028,051	1,389,872	58,038	318,266	113,655	2,651,818	27,267,847
1993	7,818,892	20,785	15,995,597	1,704,886	69,668	342,184	130,814	2,038,743	28,121,569
1994	8,995,283	20,024	14,841,298	1,800,628	71,703	449,701	140,825	2,365,187	28,684,649
1995	10,256,351	1,216	16,134,781	1,908,294	77,214	611,146	163,613	2,413,893	31,566,508
1996	10,343,898	36	16,482,322	1,830,675	75,044	654,054	140,833	2,124,821	31,651,683
1997	10,808,224	0	17,671,900	2,672,070	90,000	702,549	169,136	2,591,136	34,705,015
1998	11,315,681	0	18,407,730	2,285,812	86,887	965,991	184,668	2,623,622	35,870,391
1999	11,774,566	0	23,104,897	2,224,117	92,301	962,129	179,228	3,054,077	41,391,315

(1) - 1990 CASH BASIS, ALL OTHER YEARS GAAP BASIS

Note: General Governmental revenues includes General, Special Revenue, Debt Service and Capital Projects Funds.

N/A - Not Available. For years prior to 1992, "Special Assessment" revenue was included in "Taxes".

SOURCE: ATHENS COUNTY AUDITOR



**TABLE 3  
ATHENS COUNTY, OHIO  
REAL PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN YEARS**

<u>COLLECTION YEAR</u>	<u>CURRENT TAX LEVY</u>	<u>CURRENT TAX COLLECTIONS</u>	<u>PERCENT COLLECTED</u>	<u>DELINQUENT TAX COLLECTED</u>	<u>TOTAL TAX COLLECTIONS</u>	<u>PERCENT OF TOTAL COLLECTION TO CURRENT TAX LEVY</u>	<u>OUTSTANDING DELINQUENT TAXES</u>	<u>PERCENT OF OUTSTANDING DELINQUENT TAXES TO CURRENT TAX LEVY</u>
1990	\$17,591,705	\$17,067,942	97.02%	\$588,042	\$17,655,984	100.37%	\$358,742	2.04%
1991	20,245,892	19,265,172	95.16%	618,082	19,883,254	98.21%	354,749	1.75%
1992	21,235,306	20,482,787	96.46%	893,545	21,376,332	100.66%	512,917	2.42%
1993	21,859,526	21,177,796	96.88%	740,464	21,918,260	100.27%	602,724	2.76%
1994	22,033,781	21,444,355	97.32%	848,389	22,292,744	101.18%	548,560	2.49%
1995	24,951,743	24,063,168	96.44%	756,114	24,819,282	99.47%	425,703	1.71%
1996	25,675,432	24,660,273	96.05%	763,889	25,424,162	99.02%	383,695	1.49%
1997	27,247,321	25,978,340	95.34%	982,837	26,961,177	98.95%	607,062	2.23%
1998	27,131,646	25,841,520	95.24%	1,352,681	27,194,201	100.23%	1,891,313	6.97%
1999	27,938,530	26,643,967	95.37%	1,213,294	27,857,261	99.71%	1,811,113	6.77%

Source: Athens County Auditor

**TOTAL REAL PROPERTY TAX COLLECTIONS  
LAST TEN YEARS**

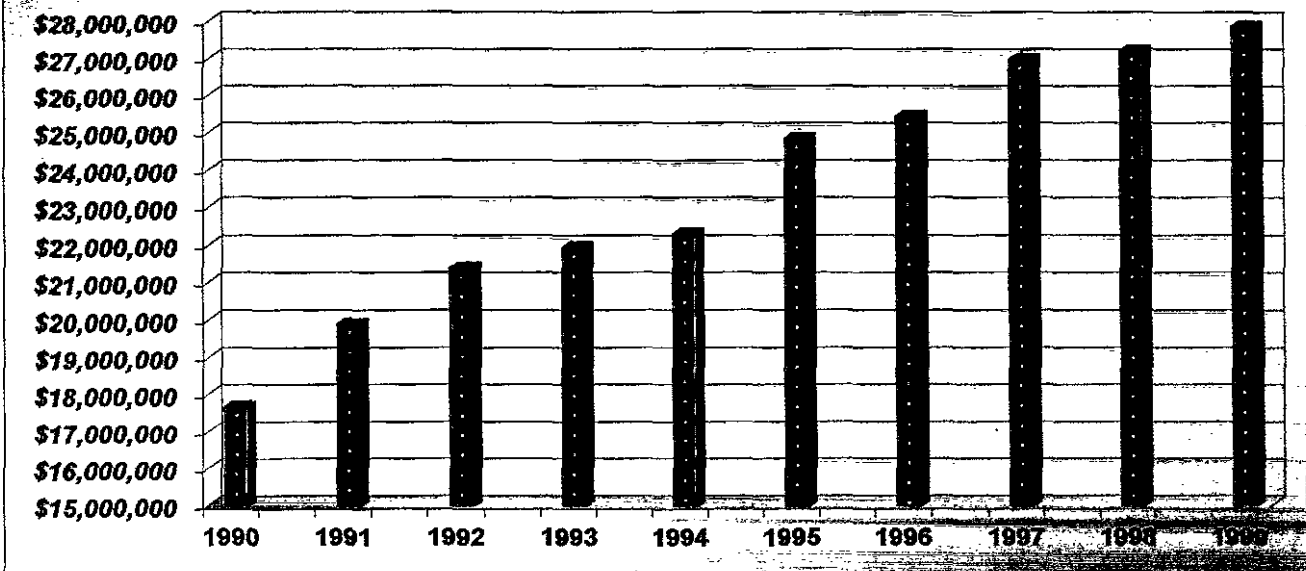


TABLE 4  
 ATHENS COUNTY, OHIO  
 ASSESSED VALUATION AND ESTIMATED  
 ACTUAL VALUES OF TAXABLE PROPERTY  
 LAST TEN YEARS

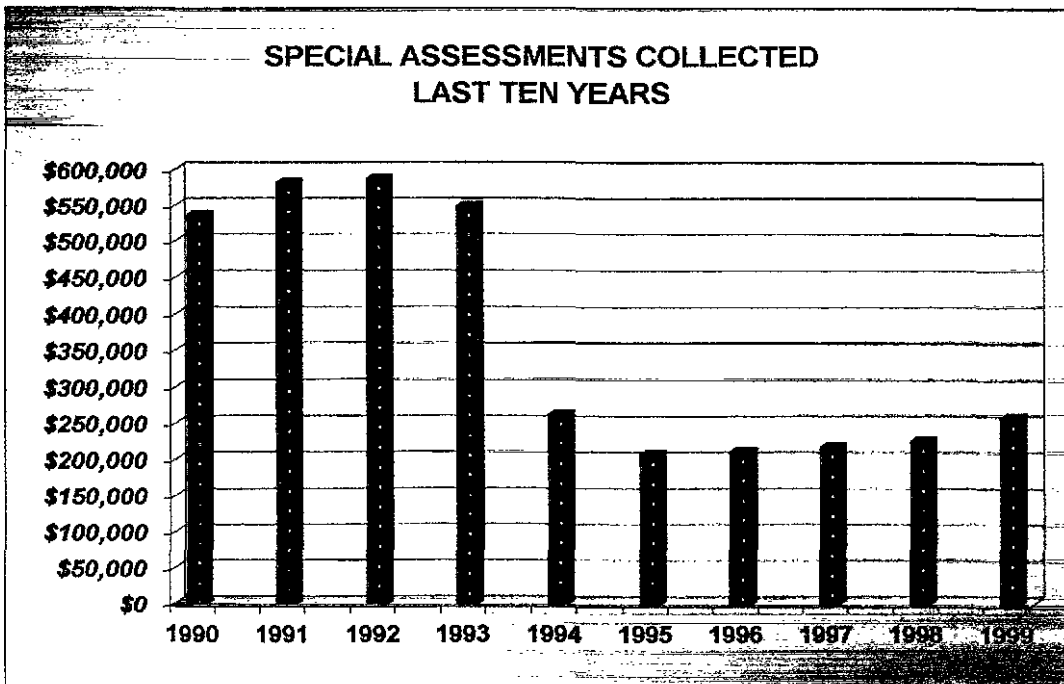
COLLECTION YEAR	REAL ESTATE		PERSONAL PROPERTY		PUBLIC UTILITIES		TOTAL		RATIO OF TOTAL ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	
1990	\$246,239,030	\$703,504,909	\$27,790,580	\$95,829,586	\$65,760,710	\$187,878,348	\$339,790,320	\$987,212,843	34.42%
1991	297,749,040	850,669,007	27,836,922	99,417,579	68,144,380	194,688,494	393,730,342	1,144,775,080	34.39%
1992	299,877,870	856,751,075	26,763,747	99,087,952	79,152,940	226,139,950	405,784,557	1,181,978,977	34.33%
1993	304,725,630	870,601,125	26,537,508	102,067,338	82,042,130	234,394,365	413,305,268	1,207,062,828	34.24%
1994	334,705,440	956,253,442	25,742,618	102,970,472	83,294,210	237,971,558	443,742,268	1,297,195,472	34.21%
1995	342,913,440	979,703,698	27,561,137	110,244,548	87,475,040	249,916,189	457,949,617	1,339,864,435	34.18%
1996	350,987,870	1,002,772,345	31,611,997	126,447,988	81,493,950	232,828,215	464,093,817	1,362,048,548	34.07%
1997	416,171,070	1,189,000,747	32,197,953	128,791,812	81,668,140	233,325,876	530,037,163	1,551,118,435	34.17%
1998	421,802,920	1,205,090,942	35,677,360	142,709,440	74,293,160	212,255,558	531,773,440	1,560,055,940	34.09%
1999	430,924,820	1,231,152,211	41,635,353	166,541,412	75,898,010	216,840,615	548,458,183	1,614,534,238	33.97%

SOURCE: ATHENS COUNTY AUDITOR

**TABLE 5  
ATHENS COUNTY, OHIO  
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS  
LAST TEN YEARS**

<u>YEAR</u>	<u>BILLED</u>	<u>AMOUNT COLLECTED</u>	<u>PERCENT COLLECTED</u>
1990	\$556,417	\$535,768	96.29%
1991	634,849	580,447	91.43%
1992	635,337	585,737	92.19%
1993	589,267	548,087	93.01%
1994	291,147	261,035	89.66%
1995	233,706	206,161	88.21%
1996	239,808	210,388	87.73%
1997	257,829	216,275	83.88%
1998	273,577	224,400	82.02%
1999	315,629	256,973	81.42%

SOURCE: ATHENS COUNTY AUDITOR



**TABLE 6**  
**ATHENS COUNTY, OHIO**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
**(PER \$1,000 OF ASSESSED VALUATION)**  
**LAST TEN YEARS**

<u>COUNTY UNITS</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
GENERAL FUND	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.29	2.30
BOND	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.01	0.00
SR. CITIZENS	0.30	0.30	0.30	0.50	0.50	0.50	0.50	0.50	0.50	0.50
HEALTH	0.60	0.60	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
CHILD. SERV.	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
EMS	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
T.B.	0.10	0.00	0.20	0.20	0.20	0.20	0.30	0.30	0.30	0.30
BEACON	4.65	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45
ADAMHS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
BEACON BOND	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL</b>	<b>16.45</b>	<b>18.15</b>	<b>18.75</b>	<b>18.95</b>	<b>18.95</b>	<b>18.95</b>	<b>19.05</b>	<b>19.05</b>	<b>18.55</b>	<b>18.55</b>
<u>TOWNSHIPS</u>										
ATHENS	7.40	7.40	7.40	8.20	8.20	8.20	8.20	8.20	8.20	8.20
ALEXANDER	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
AMES	7.90	7.90	7.90	9.90	9.90	9.90	9.90	11.90	11.90	11.90
BERN	5.20	5.20	5.60	5.60	6.60	6.60	6.60	7.60	7.60	7.60
CANAAN	4.60	4.60	4.60	4.60	4.60	4.60	4.60	6.60	6.60	6.60
CARTHAGE	7.30	7.30	9.80	9.80	8.60	8.60	8.60	5.20	5.20	5.20
DOVER	8.70	8.70	8.70	8.70	10.70	10.70	10.70	8.70	8.70	8.70
LEE	3.80	3.80	3.80	3.80	4.30	4.30	4.30	4.30	4.30	4.30
LODI	6.30	6.30	6.30	6.30	6.30	6.30	6.30	8.30	8.30	8.80
ROME	11.10	11.10	11.10	14.90	14.90	14.90	14.90	11.70	11.70	11.70
TROY	7.50	8.00	8.00	8.00	6.00	6.00	6.00	6.00	6.00	6.00
TRIMBLE	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
WATERLOO	9.80	9.80	9.80	9.80	9.80	9.80	9.80	10.80	10.80	9.90
YORK	5.10	6.10	6.10	6.10	6.10	6.10	6.10	8.10	8.10	8.10
<u>SCHOOL DISTRICTS</u>										
ALEX. LOCAL	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
TRIMBLE LOCAL	37.40	37.40	37.40	37.40	33.90	33.90	33.90	31.90	30.90	30.90
WARREN LOCAL	29.45	29.45	29.45	28.95	28.70	28.70	28.70	37.70	37.10	36.10
ATHENS CITY	47.30	49.90	56.40	55.60	55.60	52.60	52.60	60.40	60.40	59.70
FED. HOCKING	36.00	36.00	36.00	36.00	36.00	36.00	36.00	34.00	34.00	34.00
NEL.-YORK CITY	27.70	27.70	27.70	27.70	27.70	27.70	27.70	32.20	32.20	32.20

continued

**TABLE 6**  
**ATHENS COUNTY, OHIO**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
**(PER \$1,000 OF ASSESSED VALUATION)**  
**LAST TEN YEARS**

<i><u>JOINT VOCATION SCHOOL</u></i>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
TRI-COUNTY	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
<i><u>CITIES</u></i>										
ATHENS	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
NELSONVILLE	7.80	9.80	9.80	9.80	9.30	9.80	9.80	10.80	10.80	10.80
<i><u>VILLAGES</u></i>										
ALBANY	5.50	5.50	6.50	6.50	6.50	6.50	6.50	7.50	6.50	7.50
AMESVILLE	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	16.50
CHAUNCEY	6.90	6.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
COOLVILLE	10.50	10.50	10.50	10.50	10.50	10.50	10.50	7.90	7.90	7.90
GLOUSTER	11.30	12.80	12.80	12.80	12.80	9.90	9.90	10.20	10.20	10.20
JACKSONVILLE	11.90	11.90	16.90	16.90	16.90	16.90	16.90	8.50	8.50	14.50
TRIMBLE	16.10	19.30	19.30	19.30	19.30	19.30	19.30	19.30	20.70	20.70
BUCHTEL	8.50	13.50	13.50	13.50	10.50	15.50	15.50	15.50	15.50	15.50
<i><u>SPECIAL DISTRICTS</u></i>										
PLAINS FIRE	8.40	8.40	10.40	10.40	11.20	12.70	12.70	12.70	12.70	12.70

SOURCE: ATHENS COUNTY AUDITOR



**TABLE 7  
ATHENS COUNTY, OHIO  
RATIO OF NET GENERAL OBLIGATION BONDED DEBT  
TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA  
LAST TEN YEARS**

<u>YEAR</u>		<u>(1) POPULATION</u>	<u>(2) ASSESSED VALUE</u>	<u>(3) GROSS BONDED DEBT</u>	<u>LESS DEBT SERVICE FUND</u>	<u>NET BONDED DEBT</u>	<u>RATIO OF NET BONDED DEBT TO ASSESSED VALUE</u>	<u>NET BONDED DEBT PER CAPITA</u>
1990	a	59,549	\$339,790,320	\$750,000	\$183,076	\$566,924	0.167%	9.52
1991		60,000	393,730,342	710,000	285,295	424,705	0.108%	7.08
1992		60,500	405,784,557	5,065,000	120,351	4,944,649	1.219%	81.73
1993		60,061	413,305,268	4,780,000	161,808	4,618,192	1.117%	76.89
1994		60,100	443,742,268	4,480,000	129,082	4,350,918	0.981%	72.39
1995		60,687	457,949,617	4,185,000	404,651	3,780,349	0.825%	62.29
1996		62,800	464,093,817	3,875,000	407,913	3,467,087	0.747%	55.21
1997		61,276	530,037,163	3,360,000	374,863	2,985,137	0.563%	48.72
1998		61,490	531,773,440	4,175,000	82,774	4,092,226	0.770%	66.55
1999		61,599	548,458,183	3,940,000	85,346	3,854,654	0.703%	62.58

a 1990 Cash Basis; all other years GAAP Basis.

(1) 1990, 1993 - Bureau of Census,  
1995, 1997, 1998, 1999 - Bureau of Economic Analysis,  
all other years esitmated.

(2) From Table 4

(3) Gross Bonded Debt includes only General Obligation Bonds payable from governmental tax revenue. Self-supporting debt such as Special Assessment Bonds, and General Obligation Bonds paid from Enterprise Fund revenue are excluded from this table.

Source: Athens County Auditor

**TABLE 8  
ATHENS COUNTY, OHIO  
COMPUTATION OF LEGAL DEBT MARGIN  
DECEMBER 31, 1999**

Total of all County Debt Outstanding	\$7,229,148
Debt Exempt from Computation	
Human Services Notes	221,942
County Engineer Note	97,126
691 Landfill Closure Notes	75,000
Industrial Development Notes	463,000
Sewer Construction Projects Notes	97,500
Dog Shelter Note	100,000
OWDA Loans	2,180,980
FmHA Loan	<u>53,600</u>
Total Exempt Debt	<u>3,289,148</u>
Net Indebtedness (Voted and Unvoted)	3,940,000
Less: Available funds in Debt Service Funds as of December 31, 1999	<u>85,346</u>
Total Net Indebtedness Subject to Direct Debt Limitation	<u>\$3,854,654</u>
Assessed Valuation of County (1999 collection year)	\$548,458,183
Direct Debt Limitation - 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)	12,211,455
Total Net Indebtedness Subject to Direct Debt Limitation	<u>3,854,654</u>
<b>DIRECT DEBT MARGIN</b>	<u><b>\$8,356,801</b></u>
Unvoted Debt Limitation (1% of County Assessed Valuation)	\$5,484,582
Total Unvoted Net Indebtedness Subject to 1% Debt Limitation	<u>3,854,654</u>
<b>UNVOTED DEBT MARGIN</b>	<u><b>\$1,629,928</b></u>

Source: Athens County Auditor

**TABLE 9  
ATHENS COUNTY, OHIO  
COMPUTATION OF DIRECT AND OVERLAPPING  
NET GENERAL OBLIGATION DEBT  
DECEMBER 31, 1999**

<u>POLITICAL SUBDIVISION</u>	<u>NET DEBT OUTSTANDING</u>	<u>PERCENTAGE APPLICABLE TO ATHENS COUNTY</u>	<u>AMOUNT APPLICABLE TO ATHENS COUNTY</u>
Athens County	\$3,854,654	100.00%	\$3,854,654
School Districts wholly within the County	795,000	100.00%	795,000
Entities not wholly within the County			
<hr/>			
Federal Hocking Local School District	2,338,987	99.30%	2,322,614
Trimble Local School District	196,902	98.75%	194,441
			<hr/>
Sub-Total Overlapping Districts			2,517,055
			<hr/>
Grand Total			\$7,166,709
			<hr/> <hr/>

Source: Athens County Auditor

General Obligation Debt includes General Obligation Bonds only.

**TABLE 10**  
**ATHENS COUNTY, OHIO**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES**  
**FOR GENERAL OBLIGATION BONDED DEBT TO**  
**TOTAL GENERAL GOVERNMENTAL EXPENDITURES**  
**LAST TEN YEARS**

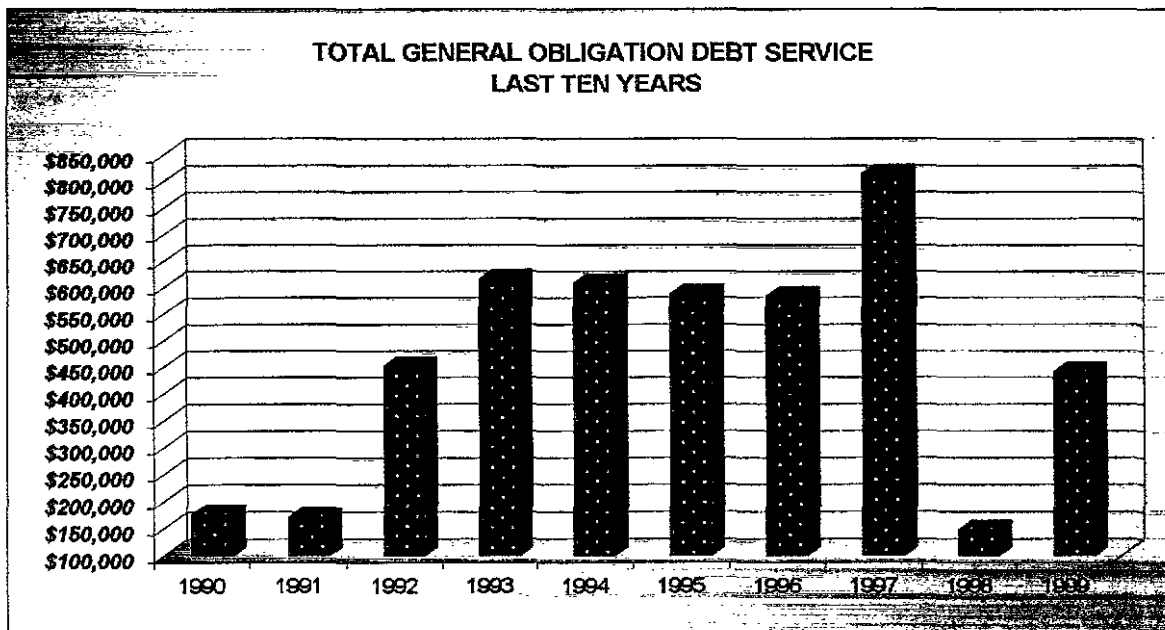
<u>YEAR</u>	<u>(1)</u> <u>PRINCIPAL</u>	<u>(1)</u> <u>INTEREST</u> <u>AND FISCAL</u> <u>CHARGES</u>	<u>TOTAL</u> <u>DEBT</u> <u>SERVICE</u>	<u>(2)</u> <u>TOTAL</u> <u>GENERAL</u> <u>GOVERNMENTAL</u> <u>EXPENDITURES</u>	<u>RATIO OF DEBT</u> <u>SERVICE TO</u> <u>TOTAL GENERAL</u> <u>GOVERNMENTAL</u> <u>EXPENDITURES</u>
1990 (a)	\$80,000	\$93,194	\$173,194	\$27,756,018	0.624%
1991	80,000	89,092	169,092	28,044,801	0.603%
1992	80,000	369,398	449,398	27,944,173	1.608%
1993	285,000	328,363	613,363	27,726,442	2.212%
1994	300,000	306,473	606,473	28,495,614	2.128%
1995	295,000	289,988	584,988	30,256,886	1.933%
1996	310,000	271,217	581,217	32,462,423	1.790%
1997	515,000	297,432	812,432	33,525,620	2.423%
1998	40,000	105,404	145,404	35,138,527	0.414%
1999	235,000	204,041	439,041	40,942,245	1.072%

(a) 1990 Cash Basis; all other years GAAP Basis

(1) Only includes principal and interest for General Obligation Bonds payable from governmental tax revenue. Self-supporting debt such as Special Assessment Bonds and General Obligation Bonds paid from Enterprise Fund revenue are excluded from this table.

(2) From Table 1 - General Governmental expenditures includes General, Special Revenue, Debt Service and Capital Projects Funds.

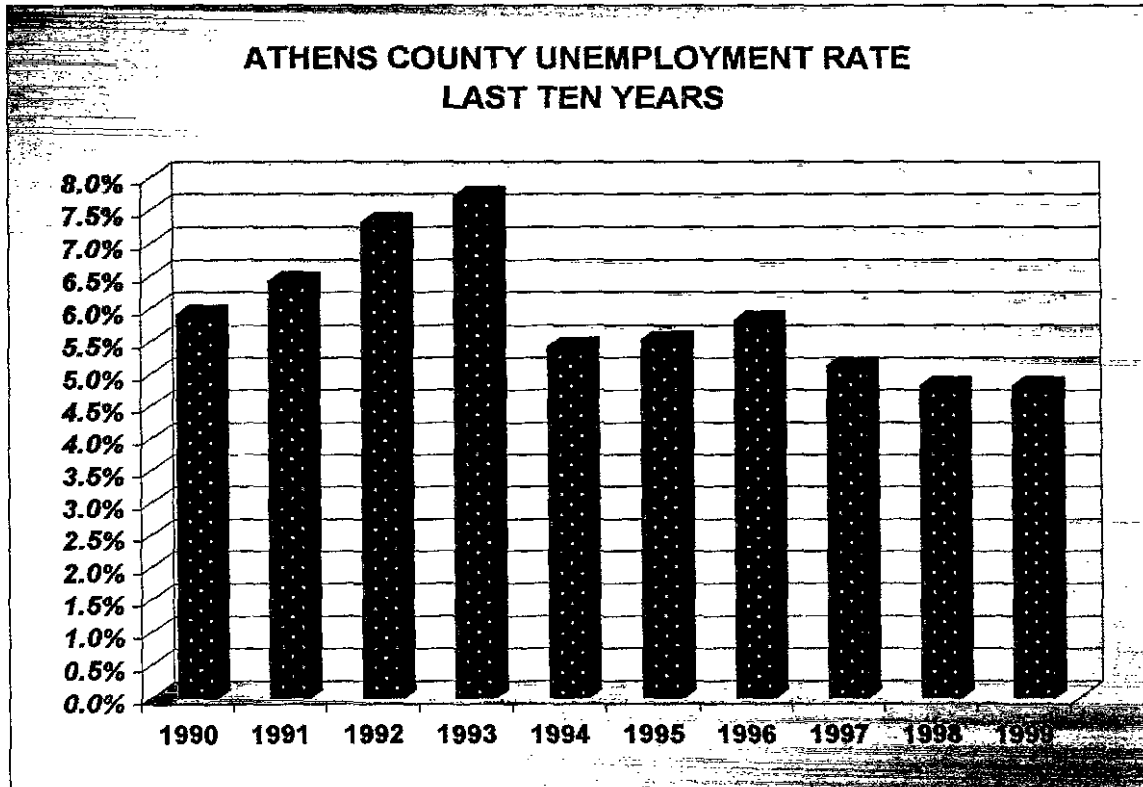
Source: Athens County Auditor



**TABLE 11  
ATHENS COUNTY, OHIO  
DEMOGRAPHIC STATISTICS  
LAST TEN YEARS**

<u>YEAR</u>	<u>(1) POPULATION</u>	<u>(2) SCHOOL ENROLLMENT</u>	<u>(3) UNEMPLOYMENT RATE ATHENS COUNTY</u>	<u>(4) PER CAPITA INCOME</u>
1990	59,549	8,811	5.9%	\$11,586
1991	60,000	9,212	6.4%	11,662
1992	60,500	9,710	7.3%	12,285
1993	60,061	9,574	7.7%	12,784
1994	60,100	9,696	5.4%	13,506
1995	60,687	9,462	5.5%	13,784
1996	62,800	9,373	5.8%	14,544
1997	61,276	9,274	5.1%	15,133
1998	61,490	8,855	4.8%	N/A
1999	61,599	8,772	4.8%	N/A

- (1) Source: 1990, 1993 - Bureau of the Census,  
1995, 1997, 1998, 1999 - Bureau of Economic Analysis, all other years estimated.
- (2) Source: State of Ohio Department of Education
- (3) Source: Ohio Bureau of Employment Services, Division of Labor Force Research and Statistics.
- (4) Source: Bureau of Economic Analysis (Washington, D.C.)

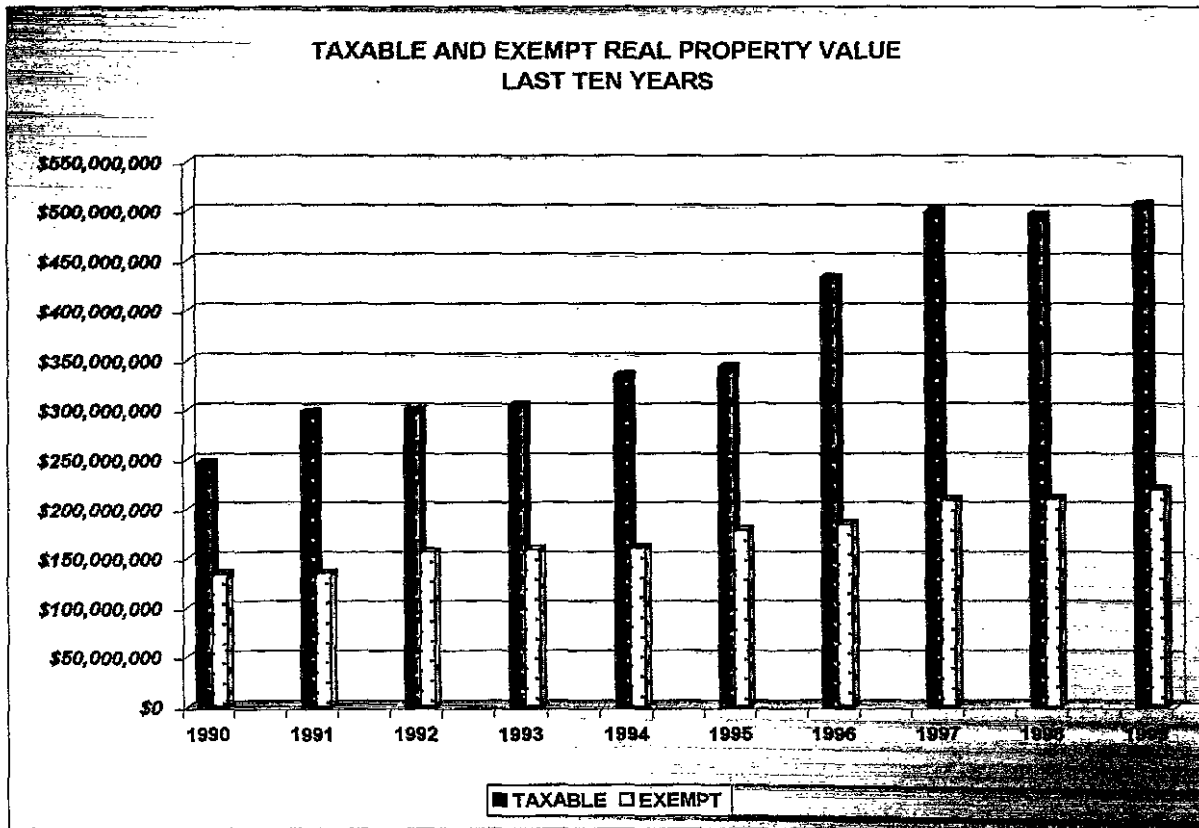


**TABLE 12  
ATHENS COUNTY, OHIO  
CONSTRUCTION AND BANK DEPOSITS  
LAST TEN YEARS**

COLLECTION YEAR	NEW CONSTRUCTION (1)			(2) BANK DEPOSITS	REAL PROPERTY VALUE (1)			TAX EXEMPT
	AGRICULTURE/ RESIDENTIAL	COMMERCIAL/ INDUSTRIAL	TOTAL NEW CONSTRUCTION		AGRICULTURE/ RESIDENTIAL	COMMERCIAL/ INDUSTRIAL	TOTAL	
1990	\$2,516,570	\$1,466,690	\$3,983,260	\$336,187,000	\$185,872,140	\$60,366,890	\$246,239,030	\$134,220,840
1991	3,612,980	4,498,920	8,111,900	369,123,000	220,894,610	76,854,730	297,749,340	134,943,860
1992	4,059,010	3,019,910	7,078,920	357,217,000	223,372,560	76,505,310	299,877,870	156,410,380
1993	4,079,220	707,860	4,787,080	364,806,000	227,089,730	77,635,900	304,725,630	159,021,490
1994	4,305,550	1,894,070	6,199,620	369,155,000	250,250,240	84,455,200	334,705,440	160,799,020
1995	5,487,430	1,700,660	7,188,090	376,663,000	255,717,420	87,196,020	342,913,440	178,490,410
1996	9,157,660	2,778,730	11,936,390	315,951,000	350,987,870	81,493,950	432,481,820	185,058,770
1997	6,979,020	2,180,790	9,159,810	183,547,000	416,171,070	81,668,140	497,839,210	208,677,670
1998	5,976,130	1,528,050	7,504,180	205,286,000	421,802,920	74,293,160	496,096,080	210,696,270
1999	5,713,590	6,521,320	12,234,910	166,593,000	430,924,820	75,898,010	506,822,830	219,862,780

(1) Source: Athens County Auditor

(2) Source: Federal Reserve Bank of Cleveland



**TABLE 13  
ATHENS COUNTY, OHIO  
PRINCIPAL TAXPAYERS  
DECEMBER 31, 1999**

REAL (EXCLUDING PUBLIC UTILITY)

<u>NAME OF TAXPAYER</u>	<u>NATURE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENT OF TOTAL CO. ASSESSED VALUATION</u>
OHIO UNIVERSITY (ATHENS MALL)	RETAIL SHOPPING	\$5,845,170	1.36%
UNIVERSITY MALL ASSOCIATES	RETAIL SHOPPING	4,854,410	1.13%
AAC ATHENS LLC	APARTMENTS	3,779,450	0.88%
SCOTT RML CO. (McBEE SYSTEMS, INC.)	PRINTING & BINDING	2,057,360	0.48%
INN-OHIO OF ATHENS INC.	MOTEL	1,812,330	0.42%
ATHENS CITY	PARKING GARAGE, ETC.	1,601,970	0.37%
BROMLEY ATHENS LLC LTD.	APARTMENTS	1,418,570	0.33%
SOUTHEAST DEVELOPMENT CO. (CARRIAGE HILL)	APARTMENTS	1,286,810	0.30%
HICKORY CREEK OF ATHENS, INC.	NURSING HOMES	1,261,790	0.29%
DIVERSIFIED PROPERTIES	GROCERY STORE	1,132,260	0.26%
TOTAL TOP TEN		19,204,950	4.46%
TOTAL ALL OTHERS		411,719,870	95.54%
TOTAL ASSESSED VALUE		\$430,924,820	100.00%

TANGIBLE PERSONAL (EXCLUDING PUBLIC UTILITY)

<u>NAME OF TAXPAYER</u>	<u>NATURE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENT OF TOTAL CO. ASSESSED VALUATION</u>
ROCKY SHOES & BOOTS CO.	SHOES, WORK BOOTS	\$10,471,810	25.15%
TS TRIM INDUSTRIES, INC.	CAR SEAT COVERS	2,129,690	5.12%
DON WOODS AUTOMOTIVE	AUTO. DEALERSHIP	1,231,210	2.96%
KOKOSING CONSTRUCTION COMPANY	CONSTRUCTION	829,060	1.99%
ATHENS MOLD & MACHINE INC.	MACHINE SHOP	713,140	1.71%
TAYLOR MOTORS INC.	AUTO. DEALERSHIP	650,892	1.56%
K-MART CORP	RETAIL SHOPPING	625,390	1.50%
KROGER COMPANY	GROCERY STORES	568,480	1.37%
ELDER-BEERMAN	RETAIL SHOPPING	438,270	1.05%
AMES	RETAIL SHOPPING	418,940	1.01%
TOTAL TOP TEN		18,076,882	43.42%
TOTAL ALL OTHERS		23,558,471	56.58%
TOTAL ASSESSED VALUE		\$41,635,353	100.00%

continued

**TABLE 13  
ATHENS COUNTY, OHIO  
PRINCIPAL TAXPAYERS  
DECEMBER 31, 1999**

PUBLIC UTILITY (REAL AND TANGIBLE PERSONAL)

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

SOURCE: ATHENS COUNTY AUDITOR



**TABLE 14  
ATHENS COUNTY, OHIO  
REVENUE BOND COVERAGE  
ENTERPRISE FUNDS  
LAST NINE YEARS**

(1) YEAR	(2) GROSS REVENUE	OPERATING EXPENSES, NET OF DEPRECIATION	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
<i>Plains Sewer</i>							
1991	\$181,980	\$115,616	\$66,364	\$7,000	\$2,219	\$9,219	7.20
1992	174,793	84,911	88,882	7,000	2,273	9,273	9.69
1993	227,426	98,279	129,147	7,000	1,861	8,861	14.57
1994	216,537	107,580	108,957	7,000	1,476	8,476	12.85
1995	241,354	136,001	105,353	7,000	1,091	8,091	13.02
1996	243,841	127,288	116,553	7,000	704	7,704	15.13
1997	224,555	149,635	74,920	7,000	184	7,184	10.43
1998	266,131	120,830	145,301	0	0	0	0.00
1999	272,648	157,920	114,728	0	0	0	0.00
<i>Plains Water</i>							
1991	274,624	197,583	77,041	10,000	3,719	13,719	5.62
1992	268,566	197,324	71,242	10,000	3,209	13,209	5.39
1993	361,532	232,120	129,412	10,000	2,658	12,658	10.22
1994	349,072	258,592	90,480	10,000	2,108	12,108	7.47
1995	385,253	241,677	143,576	10,000	1,421	11,421	12.57
1996	361,945	299,641	62,304	10,000	1,144	11,144	5.59
1997	362,461	323,618	38,843	10,000	460	10,460	3.71
1998	423,222	328,027	95,195	0	0	0	0.00
1999	430,456	409,659	20,797	0	0	0	0.00

(1) Audited GAAP Financial Statements are not available for years prior to 1991. Any comparisons with the prior years' cash-basis financial statement would be meaningless due to timing fluctuations.

(2) Includes interest income and other non-operating revenue.

Source: Athens County Auditor

**TABLE 15  
ATHENS COUNTY, OHIO  
MISCELLANEOUS STATISTICS  
DECEMBER 31, 1999**

DATE INCORPORATED	1805
FORM OF GOVERNMENT	Elected Board of County Commissioners
COUNTY SEAT	Athens
AREA	483.57 square miles
<b>POLITICAL SUBDIVISIONS</b>	
Townships	14
Cities	2
<i>Incorporated Villages</i>	8
<b>POPULATION</b>	
	61,599 (Est.) (1990-59,549 & 1980-56,399)
NUMBER OF LICENSED DRIVERS	40,711 (Issued in Athens County)
NUMBER OF SHERIFF DEPUTIES	21
NUMBER OF COUNTY EMPLOYEES	607 (495 Full-time, 112 Part-time)
<b>HIGHWAY SYSTEM</b>	
US Highways	2
State Highways	17
US & State Highway Mileage	189.17 miles
County Roads	372.47 miles
Township Roads	515.55 miles
<b>HOSPITALS</b>	
O'Bleness Memorial Hospital	75 beds
Doctors Hospital of Nelsonville	50 beds
<b>AIRPORT FACILITIES</b>	
Runway	4200' X 90' F.A.A Category 2
<b>RECREATION &amp; TRAVEL</b>	
State Parks & Forests	2
Municipal Parks	5
County Fairgrounds	35.62 acres
Golf Courses	
Public	3
Private	1
Swimming Facilities	2 Outdoor-1 Indoor
Motels	12
<b>CULTURAL</b>	
Libraries	
Public Libraries	1 with 7 branches
In Circulation Volumes	203,534 volumes, 21,451 microforms
Ohio University Library	1,959,461 volumes, 2,580,239 microforms
Hocking College Library	20,000 volumes, 40,003 microforms
Museums	2
<b>COMMUNICATIONS</b>	
T.V. Station	1-WOUB Channel 20
Cable T.V. Station	1
Radio Stations	
F.M.	3-WOUB, WSEO, WXTQ
A.M.	4-WAIS, WATH, WDMX, WOUB,
Newspapers (Daily)	2
Newspapers (Twice Weekly)	1

Continued

**TABLE 15  
ATHENS COUNTY, OHIO  
MISCELLANEOUS STATISTICS  
DECEMBER 31, 1999  
(CONTINUED)**

VOTER STATISTICS - GENERAL ELECTIONS	1994	1996	1998
Number of Registered Voters	38,610	40,317	42,317
Number of Voters	16,920	24,517	17,064
Percentage of Registered Voters Voting	43.82%	60.81%	40.32%

**SCHOOL SYSTEM**

**ATHENS CITY SCHOOL SYSTEM**

High Schools	1
Intermediate	1
Elementary	4
Student Population	3,012
Teacher Population	203
Student/Teacher Ratio	14.84:1

**NELSONVILLE-YORK CITY SCHOOL SYSTEM**

High Schools	1
Intermediate	1
Elementary	3
Student Population	1,399
Teacher Population	78
Student/Teacher Ratio	17.94:1

**COUNTY SCHOOL SYSTEMS**

High Schools	3
Intermediate	4
Elementary	3
Student Population	4,127
Teacher Population	349
Student/Teacher Ratio	11.83:1

**JOINT VOCATIONAL SCHOOL SYSTEM**

TRI-COUNTY JOINT  
VOCATIONAL SCHOOL

**PAROCHIAL SCHOOLS**

<u>SCHOOL</u>	<u>GRADES</u>	<u>STUDENTS</u>	<u>TEACHERS</u>	<u>RATIO</u>
Grace Academy	K-6	61	4	15.25:1
Nelsonville Christian Academy	K-11	50	6	10.71:1
River Valley Community School	K-6	69	8	8.63:1

**BEACON SCHOOL FOR MENTALLY RETARDED  
AND DEVELOPMENTALLY DISABLED**

Student Population	54
Teacher Population	13
Student/Teacher Ratio	4.15:1

**HIGHER EDUCATION**

Ohio University  
Hocking College

	<u>PLAINS WATER</u>	<u>PLAINS SEWER</u>	<u>BUCHTEL WATER &amp; SEWER</u>
Miles of Water Lines	13	0	4.5
Miles of Sewer Lines	0	16	0
Customers Served	1,056	1,044	275

DATA SOURCES: Ohio Bureau of Motor Vehicles, Census Bureau, Ohio State Department of Education  
Ohio University, Hocking College, Athens County Public Library, Athens Chamber of  
and various offices of the Athens County government.



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**ATHENS COUNTY FINANCIAL CONDITION**

**ATHENS COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 27, 2000**