



**Auditor of State
Betty Montgomery**

ATHENS COUNTY
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ATHENS COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2005**

| FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title | Federal CFDA Number | Pass-Through Entity Number | Expenditures |
|--|---------------------------|--|---|
| UNITED STATES DEPARTMENT OF AGRICULTURE | | | |
| <i>Passed through the Ohio Department of Education:</i> | | | |
| Nutrition Cluster: | | | |
| School Breakfast Program | 10.553 | 05-PU-05 | \$ 5,126 |
| National School Lunch Program | 10.555 | LL-P4-05 | 7,555 |
| Total Nutrition Cluster | | | <u>12,681</u> |
| Adult and Child Care Food Program | 10.558 | CC-MH-05 CC-AF-05 | 81,617 63,087 |
| Total Adult and Child Care Food Program | | | <u>144,704</u> |
| Total United States Department of Agriculture | | | 157,385 |
| UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | |
| <i>Passed through the Ohio Department of Development:</i> | | | |
| Community Development Block Grants - State's Program | 14.228 | BC-04-005-1 BF-03-005-1 BX-03-005-1 BF-04-005-1 BP-04-005-1 | 164,725 84,629 52,021 183,630 143,544 |
| Total Community Development Block Grants - State's Program | | | <u>628,549</u> |
| HOME Investment Partnerships Program | 14.239 | BC-04-005-2 | 92,196 |
| Total United States Department of Housing and Urban Development | | | 720,745 |
| UNITED STATES DEPARTMENT OF JUSTICE | | | |
| <i>Passed through the Ohio Attorney General's Office:</i> | | | |
| Crime Victim Assistance | 16.575 | 2005-VA-GENE-135 2006-VA-GENE-135 | 61,734 28,582 |
| Total Crime Victim Assistance | | | <u>90,316</u> |
| <i>Passed through the Ohio Office of Criminal Justice Services:</i> | | | |
| Byrne Formula Grant Program | 16.579 | 2005-DG-D02-7456 | 21,386 |
| Violence Against Women Formula Grants | 16.588 | 2002-WF-VA5-8417A 2004-WF-VA5-8417 2002-WF-VA2-8430A 2004-WF-VA2-8430 | 13,233 39,698 10,000 50,000 |
| Total Violence Against Women Formula Grants | | | <u>112,931</u> |
| Total United States Department of Justice | | | 224,633 |
| UNITED STATES DEPARTMENT OF LABOR | | | |
| <i>Passed through the Workforce Investment Act Area 14:</i> | | | |
| Workforce Investment Act Cluster: | | | |
| WIA Adult | 17.258 | N/A | 142,990 |
| WIA Adult Administrative | | | 9,318 |
| WIA Adult Total | | | <u>152,308</u> |
| WIA Youth Activities | 17.259 | N/A | 127,811 |
| WIA Youth Administrative | | | 8,953 |
| WIA Youth Total | | | <u>136,764</u> |
| WIA Dislocated Worker | 17.260 | N/A | 343,835 |
| WIA Dislocated Worker Administration | | N/A | 8,186 |
| WIA Dislocated Worker Total | | | <u>352,021</u> |
| Total Workforce Investment Act Cluster | | | <u>641,093</u> |
| Total United States Department of Labor | | | 641,093 |

ATHENS COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2005
(Continued)**

| FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title | Federal CFDA Number | Pass-Through Entity Number | Expenditures |
|---|---------------------------|-------------------------------|----------------------------|
| GENERAL SERVICES ADMINISTRATION | | | |
| <i>Pass through the Ohio Secretary of State:</i> | | | |
| Election Reform Payments | 39.011 | 04-SOS-HAVA-58 | \$ 3,155 |
| Total General Services Administration | | | 3,155 |
| UNITED STATES DEPARTMENT OF EDUCATION | | | |
| <i>Passed through the Ohio Department of Education:</i> | | | |
| Adult Basic Education | 84.002 | AB-S1-05 AB-S1-06 | 117,437 118,003 |
| Total Adult Basic Education | | | <u>235,440</u> |
| Special Education Cluster: | | | |
| Special Education - Grants to States | 84.027 | 6B-SF-05 | 40,632 |
| Special Education - Preschool Grants | 84.173 | PG-S1-04 PG-S1-05 | 2,834 4,103 |
| Total Special Education - Preschool Grants | | | <u>6,937</u> |
| Total Special Education Cluster | | | 47,569 |
| State Grants for Innovative Programs | 84.298 | C2-S1-05 | <u>231</u> |
| Total United States Department of Education | | | 283,240 |
| ELECTION ASSISTANCE COMMISSION | | | |
| <i>Pass through the Ohio Secretary of State:</i> | | | |
| Help America Vote Act - Training | 39.011 | E06-0068-005 | 17,210 |
| Help America Vote Act - Requirements Payments | 90.401 | E06-0068-005 | 606,246 |
| Total Election Assistance Commission | | | 623,456 |
| UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| <i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i> | | | |
| Social Services Block Grant | 93.667 | N/A | 42,434 |
| State Childrens Insurance Program | 93.767 | N/A | 8,865 |
| Medical Assistance Program - Community Alternative Funding System | 93.778 | N/A | 809,011 |
| Medical Assistance Program - Target Case Management | 93.778 | N/A | 216,977 |
| Total Medical Assistance Program | | | <u>1,025,988</u> |
| Total United States Department of Health and Human Services | | | 1,077,287 |
| UNITED STATES DEPARTMENT OF HOMELAND SECURITY | | | |
| <i>Passed through the Ohio Emergency Management Agency:</i> | | | |
| State Domestic Preparedness Equipment Support Program | 97.004 | L081 K539 | 215,840 89,278 |
| Total State Domestic Preparedness Equipment Support Program | | | <u>305,118</u> |
| Public Assistance Grants | 97.036 | DR-1580 DR-1556 | 87,148 3,529 |
| Total Public Assistance Grants | | | <u>90,677</u> |
| Emergency Management Performance Grants | 97.042 | L628 | <u>35,205</u> |
| Total United States Department of Homeland Security | | | <u>431,000</u> |
| Total Federal Awards Expenditures | | | <u>\$ 4,161,994</u> |

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

ATHENS COUNTY

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2005**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) 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 – 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, 2005, the gross amount of loans outstanding under this program was \$618,095. There were no delinquent accounts at December 31, 2005.

NOTE C – MATCHING REQUIREMENTS

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

NOTE D – SUBRECIPIENTS

The County passes-through certain Federal assistance received from the United States Department of Labor to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under OMB Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

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**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Athens County, Ohio (the County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 23, 2006, wherein we noted the County adopted Governmental Accounting Standards Board Statements 40 and 44. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Atco, Inc., a discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to Atco, Inc.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the basic financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 23, 2006, we reported an other matter involving internal control over financial reporting we did not deem a reportable condition.

Compliance and Other Matters

As part of reasonably assuring whether the County's basic financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters that we must report under *Government Auditing Standards*. In a separate letter to the County's management dated June 23, 2006, we reported other matters related to noncompliance we deemed immaterial.

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Athens County
Independent Accountant's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

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

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

Betty Montgomery
Auditor of State

June 23, 2006



Auditor of State Betty Montgomery

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

Athens County
15 South Court Street
Athens, Ohio 45710

To the Board of County Commissioners:

Compliance

We have audited the compliance of Athens County, Ohio (the County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement, that apply to each of its major federal programs for the year ended December 31, 2005. The Summary of Auditor's Results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County's basic financial statements include the operations of Atco, Inc., a discretely presented component unit. Our audit of Federal awards, described below, did not include the operations of Atco, Inc. because the component unit is legally separate from the primary government which this report addresses, and because it expended less than \$500,000 of Federal awards for the year ended December 31, 2005, it was not subject to OMB Circular A-133 audit requirements.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *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 reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Athens County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2005.

Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Federal Awards Expenditures

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of Athens County, Ohio, as of and for the year ended December 31, 2005, and have issued our report thereon dated June 23, 2006, wherein we noted the County adopted Governmental Accounting Standards Board Statements 40 and 44. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements, taken as a whole. The accompanying Schedule of Federal Awards Expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Betty Montgomery
Auditor of State

June 23, 2006

ATHENS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 §.505
DECEMBER 31, 2005

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 control weakness conditions reported at the financial statement level (GAGAS)? | No |
| (d)(1)(iii) | Was there any reported material non-compliance 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? | No |
| (d)(1)(v) | Type of Major Programs Compliance Opinion | Unqualified |
| (d)(1)(vi) | Are there any reportable findings under §.510? | No |
| (d)(1)(vii) | Major Programs (list): | Community Development Block Grant – State's Program – CFDA # 14.228 Help America Vote Act Grant – CFDA # 90.401 State Domestic Preparedness Equipment Grant – CFDA # 97.004 |
| (d)(1)(viii) | Dollar Threshold: Type A\B Programs | Type A: > \$ 300,000 Type B: all others |
| (d)(1)(ix) | Low Risk Auditee? | Yes |

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

Athens County Ohio



Comprehensive Annual Financial Report

For The Year Ended December 31, 2005

ATHENS COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2005



Jill A. Thompson Athens County Auditor

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Chief Deputy Auditor

Tammi Goeglein
Administrative Assistant

Jane Elekes
Real Estate Manager

Prepared by:
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**ATHENS COUNTY, OHIO
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INTRODUCTORY SECTION



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



Honorable Mark Sullivan
 Honorable Lenny Eliason
 Honorable Bill Theisen

June 23, 2006

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our fifteenth Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2005. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and includes the reporting model as promulgated by GASB Statement No. 34. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. This CAFR will provide the necessary information to the taxpayers of Athens County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Athens County with sound financial information for future decision making.

EXPLANATION OF CAFR SECTIONS

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 2004 CAFR, the County's organizational chart and a list of elected officials. The Financial Section includes the Auditor of State's Independent Accountant's Report; management's discussion and analysis (MD&A); the basic financial statements and notes provide an overview of the County's financial position and operating results; and the combining statements for nonmajor funds and other schedules that provide detailed information relative to the basic financial statements. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

This transmittal letter is designed to compliment the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the Independent Accountants' Report.

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Athens County was organized into a separate political entity in 1805 and consists of fourteen townships, eight villages, and two cities. The County encompasses 484 square miles and has a population of approximately 62,062. The City of Athens is the County seat with an estimated population of 21,824.

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

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



manufactured homes for tax purposes.

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

Athens County employs over 600 employees who provide various services to benefit its citizens. These services include public assistance and social services, justice system services, utilities services, road and bridge services, support services, and other County services.

REPORTING ENTITY

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

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

ECONOMIC OUTLOOK

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

The Super II Highway improving Rt. 33 from Athens to Meigs County has been completed creating a connector to Ravenswood, WV and I-77. The Rt. 33 Lancaster bypass has been completed and planning has begun on the Rt. 33 Nelsonville bypass.

Development continues on East State Street in the City of Athens. The County Engineer chose to move the main depot out of the city opening the property up for economic development. Plans for the site include a hotel, bank, drug store and restaurant. The University Mall has expanded to include a Bennigan's restaurant and the former Big Bear site is now occupied by the Athena Grand Theater. The conversion of the Athens Mall to a strip mall has been completed and businesses continue to relocate to that area.

Ohio University continues to play an important role in the economic development of Athens County. Currently, capital improvement projects under construction are the \$60 million University Student Center, the \$24 million new Residence Hall, the \$1.3 million Life Sciences Research Building Addition, the \$470,000 Lin Hall 2nd Floor Museum Renovation and the \$1 million Bromley Hall Plumbing Rehabilitation. Projects that are currently in the planning stages are the \$30 million Integrated Learning and Research Facility, the \$8.4 million Lincoln Hall Renovation and the Clippinger Laboratory Renovations Planning.

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

COUNTY GOVERNMENT INITIATIVES

The County Engineer is in the first stages of setting up a new head quarters in Canaan Township. The new facility is scheduled to be completed in 2007.

The County's Geographical Informational System (GIS) Management system continues to progress. Parcel maintenance is being accomplished and is about to be upgraded as a result of the County Auditor upgrading the CAMA database operating system. The GIS website has been upgraded with a new County owned GIS dedicated server, and has received a facelift with a new more user friendly graphic interface. The new Soils Layer is now available along with all other data on the data download page of our GIS Website. Land Use and Land Cover maps are now available. Athens County's GIS is being built at one-third the cost that other counties of similar size have experienced. The County Highway Map is being developed through use of our GIS layers and should be available later in 2006.

The County Engineer's emphasis continued to be upon improving the safety, surfaces, and drainage of the county road system, now that all the major bridges are in good shape. A long-range plan of continued use of Federal Grant funds for major bridge replacements of previously rehabilitated bridges is being accomplished by annually designing and programming another major federal bridge replacement project. These grants have at least a ten year waiting list, so we are placing a series of bridge replacements into the programming status such that they will have already prepared plans for additional bridge replacements in case some other recipient's bridge replacement project is dropped, and their funding becomes available on short notice. Three county roads were paved in 2005. The current goal is to have an all paved county highway system by 2015.

The Athens County Auditor has unveiled her new website. The new site allows the public better access to public records and provides information and applications for programs administered by the office as well as access to property record information. The Auditor plans to continue improving her site by making it more user-friendly to serve the public at their convenience.

The Plains Water & Sewer District has completed a wastewater collection system in the Village of Buchtel that serves 289 homes. The district has completed the water line upgrade in the Village of Buchtel. The Dresher sewer project is now completed at a total cost of \$669,770.

The Athens County 911 Emergency Communications has completed a county-wide radio upgrade for law enforcement and fire service. The County Engineer and township trustees radio upgrade has also been completed.

ACCOUNTING SYSTEM AND INTERNAL CONTROLS

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 Generally Accepted Accounting Principles (GAAP). The basis of accounting is fully described in Note 4 to the Basic Financial Statements.

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.

This is the third year the County has prepared financial statements following GASB Statement No. 34 "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." GASB Statement No. 34 creates new basic financial statements for reporting on the County's financial activities as follows:

Government-wide financial statements – These statements are prepared on the accrual basis of accounting which is similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Fund financial statements – These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

Statements of budgetary comparison – These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

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 Basic 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 also provides limited major medical, health, dental and vision insurance for those employees who choose to

participate through a self insurance plan with either Anthem Blue Cross and Blue Shield or Medical Mutual as the third party administrator.

Further discussion of the County's risk management policies can be found in Note 19 to the Basic Financial Statements.

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, repurchase agreements, 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 105 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 2005 was \$627,977 and was credited to various funds.

INDEPENDENT AUDIT

Athens County had an independent audit of all its funds by the Ohio Auditor of State for the year ended December 31, 2005. The Independent Accountant's Report of the Auditor of State can be found at the beginning of the Financial Section of this report.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Athens County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2004. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR), whose contents conform to program standards. Such a CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

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

ACKNOWLEDGEMENTS

The publication of this 2005 Comprehensive Annual Financial Report of Athens County which follows the format of the reporting model required by GASB Statement No. 34 demonstrates the continual commitment to professionalism of the Athens County Auditor's Office. This report significantly increases the accountability of the management of the County to our taxpayers.

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

Finally, I wish to express gratitude to all the staff of the Athens County Auditor's Office who contributed to this report. Deputy Auditor Alan Ferguson's continued exertion and untiring efforts receive my personal appreciation.

Sincerely,



Jill A. Thompson
Athens County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Athens County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2004

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.



Carla E. Perry

President

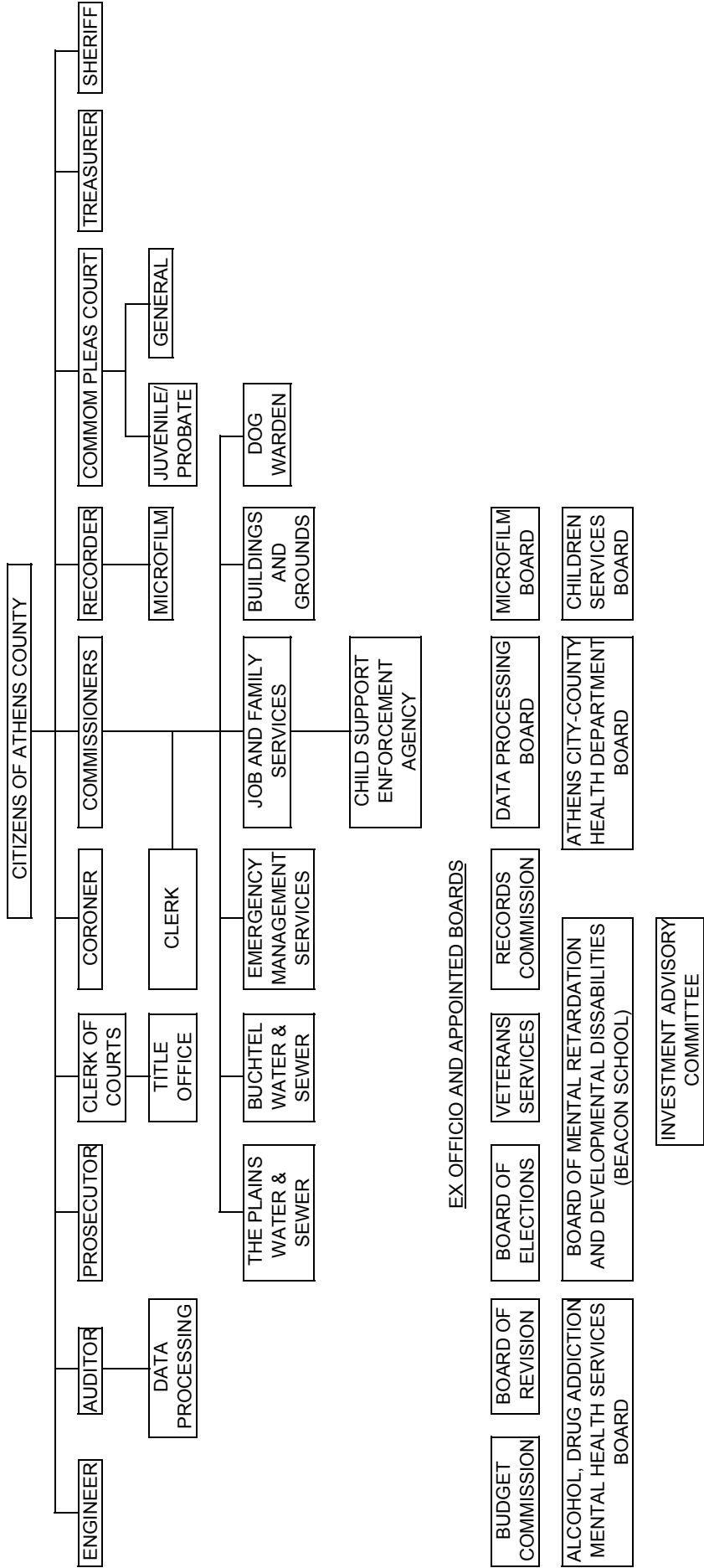
Jeffrey R. Emery

Executive Director

ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2005

| <u>ELECTED OFFICIALS</u> | <u>TITLE</u> | <u>TERM OF OFFICE</u> |
|--------------------------|------------------------------|-----------------------|
| Leonard Eliason | County Commissioner | 1/01/03 to 12/31/06 |
| Mark Sullivan | County Commissioner | 1/03/05 to 1/02/09 |
| Bill Theisen | County Commissioner | 1/02/05 to 1/01/09 |
| Jill A. Thompson | County Auditor | 3/10/03 to 3/09/07 |
| JaVon Kittle Cooper | County Treasurer | 9/04/05 to 9/04/09 |
| C. David Warren | Prosecuting Attorney | 1/01/05 to 12/31/08 |
| Archie Stanley | County Engineer | 1/01/05 to 12/31/08 |
| Julia Michael Scott | County Recorder | 1/01/05 to 12/31/08 |
| Scott Jenkinson, DO | County Coroner | 1/01/05 to 12/31/08 |
| Ann C. Trout | Clerk of Courts | 1/01/05 to 12/31/08 |
| L. Alan Goldsberry | Common Pleas Court Judge | 2/09/03 to 2/08/09 |
| Michael Ward | Common Pleas Court Judge | 1/01/05 to 12/31/10 |
| Robert W. Stewart | Probate/Juvenile Court Judge | 2/09/03 to 2/09/09 |
| Vern Castle | Sheriff | 1/01/05 to 12/31/08 |

ORGANIZATIONAL CHART OF ATHENS COUNTY



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FINANCIAL SECTION



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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio (the County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Atco, Inc., a discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Atco, Inc., on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Atco, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of December 31, 2005, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Job and Family Services Fund, Road (MVG) Fund, Children's Services Fund, MR/DD (Beacon School) Fund and Ambulance Service Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 5, during the year ended December 31, 2005, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 40, *Deposit and Investment Risk Disclosures*, and Statement No. 44, *Statistical Table Requirements*.

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www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The Introductory Section, Combining Statements, Individual Fund Schedules and Statistical Section provide additional information and are not a required part of the basic financial statements. We subjected the Combining Statements and Individual Fund Schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the Introductory Section or Statistical Section to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Betty Montgomery
Auditor of State

June 23, 2006

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
(Unaudited)

The discussion and analysis of Athens County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2005. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2005 are as follows:

Total assets of the County exceeded its total liabilities at December 31, 2005 by \$81,124,830.

The County's total net assets increased \$3,335,345 or 4.29% from 2004 to 2005.

Program revenues of governmental activities accounted for \$32,620,100 or 62.61% of total governmental activities revenue. General revenues accounted for \$19,476,852 or 37.39% of the total governmental activities revenue.

The County had \$48,716,737 in expenses related to governmental activities; \$32,620,100 of these expenses was offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and miscellaneous revenue of \$19,476,852 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,157,121 or 98.10% of total business-type activities revenue. General revenues accounted for \$22,447 or 1.90% of the total business-type activities revenue.

The County had \$1,215,438 in expenses related to business-type activities; \$1,157,121 of these expenses were offset by program specific charges for services. General revenues of \$22,447 were utilized to provide for these programs.

Among major funds, the General Fund had \$10,992,394 in revenues, \$9,998,435 in expenditures, and (\$901,006) in net transfers and other financing sources. The General Fund balance increased slightly by \$92,953 from \$2,074,715 to \$2,167,668.

In 2005, the County's governmental activities related outstanding bonds decreased by \$310,000 or 12.20% to \$2,230,000. The County's governmental activities related outstanding long-term notes increased by \$914,000 due to the conversion of a short-term note. The County's governmental activities related outstanding loans had a decrease of \$67,226 or 6.88% to \$910,069. Governmental activities related bond anticipation notes outstanding at year-end were \$151,938, a decrease of \$1,006,137 or 86.88% from the end of the prior year. Total governmental activities related debt outstanding decreased in 2005 by \$469,363 to \$4,206,007.

In 2005, the County's business-type related outstanding bonds had a net decrease of \$7,600 or 1.04% to \$724,400, while the County's business-type activities related outstanding loans had a net decrease of \$33,092 or 4.83% to \$651,737. Total business-type activities related debt outstanding decreased in 2005 by \$40,692 to \$1,376,137.

USING THIS ANNUAL REPORT

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

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

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
(Unaudited)

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

REPORTING THE COUNTY AS A WHOLE

Statement of Net Assets and the Statement of Activities

One of the most important questions asked about the County's finances is "How did the County do financially during 2005?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

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

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
(Unaudited)

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

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

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

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

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

Proprietary Funds - The County maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for sewer and water operations. Internal service funds are an accounting device used to accumulate and allocate cost internally among the County's various functions. The County uses an internal service fund to account for its Employee Benefits Trust Fund. Because this service predominately benefits governmental rather than business-type functions, it has been included with governmental activities in the County-wide financial statements.

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

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

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

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2005 compared to 2004:

| | Table 1 Net Assets | | | | | |
|---|----------------------------|---------------------|-----------------------------|--------------------|---------------------|---------------------|
| | Governmental Activities | | Business-Type Activities | | Total | |
| | 2005 | Restated 2004 | 2005 | Restated 2004 | 2005 | Restated 2004 |
| <i>Assets:</i> | | | | | | |
| Current and Other Assets | \$29,825,511 | \$26,336,502 | \$2,166,026 | \$2,064,534 | \$31,991,537 | \$28,401,036 |
| Capital Assets, Net | 64,899,857 | 63,702,193 | 5,836,331 | 5,998,203 | 70,736,188 | 69,700,396 |
| Total Assets | <u>94,725,368</u> | <u>90,038,695</u> | <u>8,002,357</u> | <u>8,062,737</u> | <u>102,727,725</u> | <u>98,101,432</u> |
| <i>Liabilities:</i> | | | | | | |
| Current and Other Liabilities | 11,823,990 | 11,031,752 | 87,801 | 79,709 | 11,911,791 | 11,111,461 |
| Long-Term Liabilities | 8,283,890 | 7,757,141 | 1,407,214 | 1,443,345 | 9,691,104 | 9,200,486 |
| Total Liabilities | <u>20,107,880</u> | <u>18,788,893</u> | <u>1,495,015</u> | <u>1,523,054</u> | <u>21,602,895</u> | <u>20,311,947</u> |
| <i>Net Assets:</i> | | | | | | |
| Invested in Capital Assets, Net of Related Debt | 61,657,896 | 61,122,798 | 4,460,194 | 4,581,374 | 66,118,090 | 65,704,172 |
| Restricted | 14,931,328 | 12,095,135 | 0 | 0 | 14,931,328 | 12,095,135 |
| Unrestricted | <u>(1,971,736)</u> | <u>(1,968,131)</u> | <u>2,047,148</u> | <u>1,958,309</u> | <u>75,412</u> | <u>(9,822)</u> |
| Total Net Assets | <u>\$74,617,488</u> | <u>\$71,249,802</u> | <u>\$6,507,342</u> | <u>\$6,539,683</u> | <u>\$81,124,830</u> | <u>\$77,789,485</u> |

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

Capital assets increased due to improvements to roads and bridges and as a result of construction in progress additions during 2005.

Current liabilities increased due to a increase in deferred revenue caused mainly by an increase in taxes receivable.

Long-term liabilities increased due to the replacement of short-term note with a long-term note.

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$81,124,830. By far, the largest portion of the County's net assets (81.50%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net assets represents resources that are subject to restrictions on how they can be used. These resources accounted for 18.41% of total net

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
(Unaudited)

assets. The remaining balance of \$75,412 or (0.09%) which are unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors. Total net assets increased in 2005 by \$3,335,345. As of December 31, 2005, the County is able to report a positive balance of \$74,617,488 for governmental type activities. For business-type activities, a positive net asset balance of \$6,507,342 is reported.

Table 2 shows the changes in net assets for the year 2005 compared to 2004.

Table 2
Changes in Net Assets

| | Governmental Activities | Business-Type Activities | Total | Governmental Activities Restated 2004 | Business-Type Activities Restated 2004 | Total Restated 2004 |
|---------------------------------------|----------------------------|-----------------------------|---------------------|--|---|---------------------------|
| | 2005 | 2005 | 2005 | 2004 | 2004 | 2004 |
| <i>Revenues:</i> | | | | | | |
| Program Revenues | | | | | | |
| Charges for Services | \$4,146,448 | \$1,150,871 | \$5,297,319 | \$4,541,182 | \$1,078,083 | \$5,619,265 |
| Operating Grants and Contributions | 26,334,833 | 0 | 26,334,833 | 18,668,728 | 0 | 18,668,728 |
| Capital Grants and Contributions | 2,138,819 | 6,250 | 2,145,069 | 1,315,038 | 0 | 1,315,038 |
| Total Program Revenue | <u>32,620,100</u> | <u>1,157,121</u> | <u>33,777,221</u> | <u>24,524,948</u> | <u>1,078,083</u> | <u>25,603,031</u> |
| General Revenues | | | | | | |
| Property Taxes | 9,101,085 | 0 | 9,101,085 | 9,144,188 | 0 | 9,144,188 |
| Sales Tax | 5,808,439 | 0 | 5,808,439 | 5,651,234 | 0 | 5,651,234 |
| Grants and Entitlements | 1,770,037 | 0 | 1,770,037 | 1,635,698 | 0 | 1,635,698 |
| Investment Earnings | 627,608 | 369 | 627,977 | 277,099 | 254 | 277,353 |
| Miscellaneous | 2,160,683 | 22,078 | 2,182,761 | 3,281,439 | 26,675 | 3,308,114 |
| Total General Revenues | <u>19,467,852</u> | <u>22,447</u> | <u>19,490,299</u> | <u>19,989,658</u> | <u>26,929</u> | <u>20,016,587</u> |
| Total Revenues | <u>52,087,952</u> | <u>1,179,568</u> | <u>53,267,520</u> | <u>44,514,606</u> | <u>1,105,012</u> | <u>45,619,618</u> |
| <i>Program Expenses:</i> | | | | | | |
| General Government | | | | | | |
| Legislative and Executive | 5,388,878 | 0 | 5,388,878 | 4,940,844 | 0 | 4,940,844 |
| Judicial | 2,396,367 | 0 | 2,396,367 | 2,373,755 | 0 | 2,373,755 |
| Public Safety | 4,078,211 | 0 | 4,078,211 | 4,138,045 | 0 | 4,138,045 |
| Public Works | 4,769,293 | 0 | 4,769,293 | 5,976,002 | 0 | 5,976,002 |
| Health | 2,440,297 | 0 | 2,440,297 | 2,243,254 | 0 | 2,243,254 |
| Human Services | 29,398,185 | 0 | 29,398,185 | 25,795,197 | 0 | 25,795,197 |
| Conservation and Recreation | 16,712 | 0 | 16,712 | 14,012 | 0 | 14,012 |
| Economic Development and Assistance | 34,636 | 0 | 34,636 | 21,352 | 0 | 21,352 |
| Interest and Fiscal Charges | 194,158 | 0 | 194,158 | 176,390 | 0 | 176,390 |
| Plains Sewer | 0 | 293,350 | 293,350 | 0 | 282,308 | 282,308 |
| Plains Water | 0 | 562,006 | 562,006 | 0 | 521,846 | 521,846 |
| Buchtel Sewer | 0 | 215,254 | 215,254 | 0 | 202,133 | 202,133 |
| Buchtel Water | 0 | 106,472 | 106,472 | 0 | 116,330 | 116,330 |
| Rural Solid Waste | 0 | 38,356 | 38,356 | 0 | 4,884 | 4,884 |
| Total Expenses | <u>48,716,737</u> | <u>1,215,438</u> | <u>49,932,175</u> | <u>45,678,851</u> | <u>1,127,501</u> | <u>46,806,352</u> |
| Transfers | (3,529) | 3,529 | 0 | 0 | 0 | 0 |
| Change in Net Assets | 3,367,686 | (32,341) | 3,335,345 | (1,164,245) | (22,489) | (1,186,734) |
| Net Assets January 1 | <u>71,249,802</u> | <u>6,539,683</u> | <u>77,789,485</u> | <u>72,414,047</u> | <u>6,562,172</u> | <u>78,976,219</u> |
| Net Assets December 31 | <u>\$74,617,488</u> | <u>\$6,507,342</u> | <u>\$81,124,830</u> | <u>\$71,249,802</u> | <u>\$6,539,683</u> | <u>\$77,789,485</u> |

Governmental Activities

The most significant program expenses for the County are Human Services, Legislative and Executive, Public Safety, and Public Works. These programs account for 89.56% of the total governmental activities. Human Services, which accounts for 60.34% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by Job and Family Services, Board of Mental Retardation, Child Support Enforcement Agency and Childrens Services. Public Works, which accounts for 9.79% of the total, represents costs associated with the operation of the County Engineer in maintaining the county's roads and bridges. Legislative and Executive expenses, which was

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(Unaudited)

11.06% of the total, represents cost associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor and Recorder. Public Safety, which represents 8.37% of the total, represents costs mainly associated with the operation of the Sheriff's Department and 911 Emergency Communication.

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

As noted previously, the net assets for the governmental activities increased \$3,367,686 or 4.73%. This is a change from last year when net assets decreased \$1,164,245 or 1.62%. Total revenues increased \$7,573,346 or 17.01% from last year and expenses increased \$3,037,886 or 6.65% from last year.

The major factors in the change in revenues are a significant increase in program revenues from operating grants, which increased \$7,666,105 or 41.06% due almost entirely to an increase in state funding for programs administered by Job and Family Services and MR/DD (Beacon School) and an \$823,781 or 62.64% increase in capital grants due mostly to equipment received through the Help America Vote Act Grant. These more than offset a \$1,120,856 decrease in miscellaneous income.

Expenses increased by \$3,037,886 or 6.65%. An increase of \$3,602,988 or 13.97% in Human Services expenses more than offset decreases in General Government Legislative and Executive, Public Safety, and Public Works. This increase was mainly due to increased expenditures by Job and Family Services.

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

Table 3
Governmental Activities

| | Total Cost of Services 2005 | Net Cost of Services 2005 |
|-----------------------------|-----------------------------------|---------------------------------|
| General Government | | |
| Legislative and Executive | \$5,388,878 | \$2,709,028 |
| Judicial | 2,396,367 | 1,671,872 |
| Public Safety | 4,078,211 | 3,514,026 |
| Public Works | 4,769,293 | (1,329,123) |
| Health | 2,440,297 | 2,019,221 |
| Human Services | 29,398,185 | 7,266,107 |
| Conservation and Recreation | 16,712 | 16,712 |
| Economic Development | 34,636 | 34,636 |
| Interest and Fiscal Charges | 194,158 | 194,158 |
| | \$48,716,737 | \$16,096,637 |
| Total Expenses | | |

It should be noted that 66.96% of the costs of services for governmental activities are derived from program revenues including charges for services, operating grants, capital grants and other contributions.

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The \$7,266,107 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Board of Mental Retardation and Childrens Services. For 2005, the net cost of providing these Human Services was only 24.72% of total cost.

For Legislative and Executive, the \$2,709,028 in net cost of services indicates primarily the General Fund support provided for the operation of the general administration of the county government.

Business-Type Activities

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

Governmental Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$14,256,820 (94.69% is unreserved), an increase of \$2,480,831 or 21.07% from last year.

The General Fund is the primary operating fund of the County. At the end of 2005, the total fund balance in the General Fund was \$2,167,668 of which \$2,155,567 was unreserved. During the year, revenues exceeded expenditures by \$993,959. Planned operating transfers to various other funds mainly for debt payments and capital projects reduced the change in fund balance to an increase of \$92,953.

For the other major funds of the County's governmental funds, the Job and Family Services Fund balance decreased by \$500,790 or 39.94% due to deferred revenue in 2005, but not in 2004. The Road (MVGT) Fund balance increased by \$262,014 or 45.92% due to a decrease in expenditures while the MR/DD (Beacon School) Fund balance increased by \$1,656,397 or 74.04% due to increased revenue from the state and the Ambulance Service Fund balance increased \$106,054 or 9.15% due to decreased planned expenditures. Finally, the Childrens Services Fund balance decreased slightly by \$21,585 or 5.14%.

Proprietary Funds

The County's enterprise funds are the Plains and Buchtel Water and Sewer funds, Rural Solid Waste and Athens County Solid Waste. The County provides water and sewer services to over two thousand customers in The Plains and Buchtel. Net assets of the enterprise funds at year end were \$6,507,342, of which \$2,047,148 was unrestricted.

The County's two major enterprise funds are the Plains Sewer and the Buchtel Sewer Funds which, at year end, had net assets of \$2,858,179 with \$1,245,594 of that unrestricted and \$2,308,099 of which \$105,179 was unrestricted, respectively. During 2005, the Plains Sewer Fund net assets increased by \$62,171 or 2.22% while the Buchtel Sewer Fund net assets decreased by \$54,758 or 2.32%.

Budgetary Highlights – General Fund

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

For the General Fund, the final budgeted revenues were \$10,275,905 representing a \$37,696 increase from the original budgeted estimates of \$10,238,209. The final budget reflected a 0.37% increase from

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the original budgeted amount. There was a 8.57% positive variance in actual revenues as compared to the final budget in the General Fund. This was due to the receipt of unanticipated property tax and sales tax, intergovernmental and interest. For the General Fund, the final budget basis expenditures were \$10,186,698 representing an decrease of \$20,649 or 0.20% from the original budget. There was a 2.43% positive variance in actual expenditures as compared to the final budget in the General Fund. This was due to the fact that the various departments kept their spending levels below their appropriations.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2005, amounts to \$66,118,090 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure. Note 16 (Capital Assets) provides more detailed information on capital asset activity during the 2005 fiscal year. During 2005, additional costs of \$272,897 were incurred for the various construction projects of the County.

During 2005, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to a total of \$69,717,027.

Long-term Debt - At December 31, 2005, the County had total bonded debt outstanding of \$2,230,000. The County's long-term bonded debt decreased by \$310,000 (12.20%), while its long-term loan debt had a net decrease of \$67,226 (6.88%) during 2005. The County also obtained a \$914,000 long-term note to retire a short-term note.

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

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

Economic Factors

The unemployment rate for the County as of December 2005 was 5.7%, which decreased from a rate of 5.8% the previous December. This rate was above the national and state unemployment rates of 4.6% and 5.5%, respectively, for that same month.

Athens County is the home of Ohio University and Hocking College with a significant agricultural presence. The County's \$751.99 million tax base has grown at an average annual rate of 4.70% over the last five years. This growth is attributed to the significant new construction that has occurred over the last five years and the revaluation of property within the County to reflect current fair market values.

Revenue from the County's 1.25% sales tax, the largest revenue source for the County's General Fund and 911 Emergency Communication, has grown at an average annual rate of 3.36% over the past five years. As of May 2006, sales tax is up 1.17% over 2005.

Increases in interest rates has had a significant impact on the County's revenues. Investment earnings in 2005 were up \$350,624 or 126.42% from 2004. Total investment earnings for all funds totaled \$627,977 in 2005, up from \$277,353 in 2004.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Jill A. Thompson, Athens County Auditor, 15 South Court Street, Room 330, Athens, Ohio 45701 or call (740) 592-3225.

ATHENS COUNTY, OHIO
Statement of Net Assets
December 31, 2005

| | Primary Government | | | Component Units | |
|--|----------------------------|-----------------------------|---------------------|------------------|------------------------------|
| | Governmental Activities | Business-Type Activities | Total | Atco Inc. | Athens Co. Port Authority |
| Assets | | | | | |
| Cash and Cash Equivalents | \$13,649,221 | \$1,327,945 | \$14,977,166 | \$315,309 | \$195,278 |
| Cash and Cash Equivalents in Segregated Accounts | 61,382 | 95,103 | 156,485 | | |
| <i>Receivables:</i> | | | | | |
| Property Taxes | 10,193,010 | | 10,193,010 | | |
| Sales Taxes | 933,706 | | 933,706 | | |
| Accounts | 35,973 | 142,414 | 178,387 | 75,333 | |
| Special Assessments | | 586,230 | 586,230 | | |
| Accrued Interest | 92,946 | | 92,946 | | 525 |
| Loans | 618,095 | | 618,095 | | |
| Intergovernmental | 3,976,879 | | 3,976,879 | | |
| Internal Balance | 605 | (605) | 0 | | |
| Due from Component Unit | 4,458 | | 4,458 | | |
| Due from Primary Government | | | 0 | 4,352 | |
| Materials and Supplies Inventory | 106,639 | 11,118 | 117,757 | 171,478 | |
| Prepaid Items | 152,597 | 3,821 | 156,418 | 1,475 | |
| Nondepreciable Capital Assets | 998,516 | 29,741 | 1,028,257 | | 696,423 |
| Depreciable Capital Assets, Net | 63,901,341 | 5,806,590 | 69,707,931 | 10,328 | 1,796,488 |
| Total Assets | 94,725,368 | 8,002,357 | 102,727,725 | 578,275 | 2,688,714 |
| Liabilities | | | | | |
| Accounts Payable | 393,286 | 3,704 | 396,990 | 8,311 | |
| Contracts Payable | 249,356 | 9,779 | 259,135 | | |
| Accrued Wages and Benefits | 306,767 | 3,694 | 310,461 | 2,829 | |
| Intergovernmental Payable | 1,354,937 | 47,951 | 1,402,888 | 5,253 | |
| Matured Compensated Absences Payable | 6,989 | | 6,989 | | |
| Accrued Interest Payable | 13,793 | 22,508 | 36,301 | | 4,529 |
| Deposits Held and Due to Others | 16,067 | | 16,067 | 3,787 | |
| Deferred Revenue | 9,298,944 | | 9,298,944 | 60,484 | |
| Notes Payable | 151,939 | | 151,939 | | 374,485 |
| Matured Bonds Payable | 17,000 | | 17,000 | | |
| Matured Interest Payable | 10,560 | 165 | 10,725 | | |
| Due to Component Unit | 4,352 | | 4,352 | | |
| Due to Primary Government | | | | 4,458 | |
| <i>Long Term Liabilities:</i> | | | | | |
| Due Within One Year | 1,552,406 | 46,041 | 1,598,447 | | 122,302 |
| Due In More Than One Year | 6,731,484 | 1,361,173 | 8,092,657 | | 1,391,819 |
| Total Liabilities | 20,107,880 | 1,495,015 | 21,602,895 | 85,122 | 1,893,135 |
| Net Assets | | | | | |
| Invested in Capital Assets, Net of Related Debt | 61,657,896 | 4,460,194 | 66,118,090 | 10,328 | 2,492,911 |
| <i>Restricted for:</i> | | | | | |
| Job and Family Services | 835,778 | | 835,778 | | |
| Road and Bridge Services | 2,349,245 | | 2,349,245 | | |
| Children Services | 478,529 | | 478,529 | | |
| Mental Retardation Services | 4,041,226 | | 4,041,226 | | |
| Ambulance Service | 1,431,930 | | 1,431,930 | | |
| Debt Service | 914,000 | | 914,000 | | |
| Capital Projects | 130,072 | | 130,072 | | |
| Other Purposes | 4,750,548 | | 4,750,548 | | 163,982 |
| Unrestricted | (1,971,736) | 2,047,148 | 75,412 | 482,825 | (1,861,314) |
| Total Net Assets | \$74,617,488 | \$6,507,342 | \$81,124,830 | \$493,153 | \$795,579 |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Activities
For Fiscal Year Ended December 31, 2005

| | Program Revenues | | | |
|---------------------------------------|---------------------|----------------------|------------------------------------|----------------------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary Government | | | | |
| Governmental Activities: | | | | |
| <i>General Government:</i> | | | | |
| Legislative and Executive | \$5,388,878 | \$2,006,968 | \$34,414 | \$638,468 |
| Judicial | 2,396,367 | 646,084 | 78,411 | 0 |
| Public Safety | 4,078,211 | 147,229 | 416,956 | 0 |
| Public Works | 4,769,293 | 59,060 | 4,668,019 | 1,371,337 |
| Health | 2,440,297 | 119,088 | 205,763 | 96,225 |
| Human Services | 29,398,185 | 1,168,019 | 20,931,270 | 32,789 |
| Conservation and Recreation | 16,712 | 0 | 0 | 0 |
| Economic Development and Assistance | 34,636 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 194,158 | 0 | 0 | 0 |
| Total Governmental Activities | 48,716,737 | 4,146,448 | 26,334,833 | 2,138,819 |
| Business-Type Activities: | | | | |
| Plains Sewer | 293,350 | 348,181 | 0 | 0 |
| Plains Water | 562,006 | 522,000 | 0 | 0 |
| Buchtel Sewer | 215,254 | 153,276 | 0 | 6,250 |
| Buchtel Water | 106,472 | 127,414 | 0 | 0 |
| Rural Solid Waste | 38,356 | 0 | 0 | 0 |
| Total Business-Type Activities | 1,215,438 | 1,150,871 | 0 | 6,250 |
| Total Primary Government | \$49,932,175 | \$5,297,319 | \$26,334,833 | \$2,145,069 |
| Component Units: | | | | |
| ATCO, Inc. | \$886,614 | \$638,116 | \$208,547 | \$0 |
| Athens County Port Authority | 183,253 | 215,325 | 0 | 0 |
| Total Component Units | \$1,069,867 | \$853,441 | \$208,547 | \$0 |

General Revenues

Property Taxes Levied for:

General Fund

Children Services

MR/DD

Ambulance Service

Other Purposes

Sales Tax Levied for:

General Fund

911 Emergency Communications

Grants and Entitlements not restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

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

Net Assets at End of Year

See accompanying notes to the basic financial statements.

| Net (Expense) Revenue and Change in Net Assets | | | | |
|--|--------------------------|---------------------|------------------|------------------------------|
| Primary Government | | | Component Units | |
| Governmental Activities | Business-Type Activities | Total | ATCO, Inc. | Athens County Port Authority |
| (\$2,709,028) | \$0 | (\$2,709,028) | \$0 | \$0 |
| (1,671,872) | 0 | (1,671,872) | 0 | 0 |
| (3,514,026) | 0 | (3,514,026) | 0 | 0 |
| 1,329,123 | 0 | 1,329,123 | 0 | 0 |
| (2,019,221) | 0 | (2,019,221) | 0 | 0 |
| (7,266,107) | 0 | (7,266,107) | 0 | 0 |
| (16,712) | 0 | (16,712) | 0 | 0 |
| (34,636) | 0 | (34,636) | 0 | 0 |
| (194,158) | 0 | (194,158) | 0 | 0 |
| <u>(16,096,637)</u> | <u>0</u> | <u>(16,096,637)</u> | <u>0</u> | <u>0</u> |
| 0 | 54,831 | 54,831 | 0 | 0 |
| 0 | (40,006) | (40,006) | 0 | 0 |
| 0 | (55,728) | (55,728) | 0 | 0 |
| 0 | 20,942 | 20,942 | 0 | 0 |
| 0 | (38,356) | (38,356) | 0 | 0 |
| <u>0</u> | <u>(58,317)</u> | <u>(58,317)</u> | <u>0</u> | <u>0</u> |
| <u>(16,096,637)</u> | <u>(58,317)</u> | <u>(16,154,954)</u> | <u>0</u> | <u>0</u> |
| 0 | 0 | 0 | (39,951) | 0 |
| 0 | 0 | 0 | 0 | 32,072 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>(39,951)</u> | <u>32,072</u> |
| 1,576,711 | 0 | 1,576,711 | 0 | 0 |
| 2,105,790 | 0 | 2,105,790 | 0 | 0 |
| 3,366,791 | 0 | 3,366,791 | 0 | 0 |
| 1,460,817 | 0 | 1,460,817 | 0 | 0 |
| 590,976 | 0 | 590,976 | 0 | 0 |
| 4,647,237 | 0 | 4,647,237 | 0 | 0 |
| 1,161,202 | 0 | 1,161,202 | 0 | 0 |
| 1,770,037 | 0 | 1,770,037 | 0 | 0 |
| 627,608 | 369 | 627,977 | 3,670 | 3,962 |
| <u>2,160,683</u> | <u>22,078</u> | <u>2,182,761</u> | <u>73,728</u> | <u>33,754</u> |
| 19,467,852 | 22,447 | 19,490,299 | 77,398 | 37,716 |
| <u>(3,529)</u> | <u>3,529</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 19,464,323 | 25,976 | 19,490,299 | 77,398 | 37,716 |
| 3,367,686 | (32,341) | 3,335,345 | 37,447 | 69,788 |
| <u>71,249,802</u> | <u>6,539,683</u> | <u>77,789,485</u> | <u>455,706</u> | <u>725,791</u> |
| <u>\$74,617,488</u> | <u>\$6,507,342</u> | <u>\$81,124,830</u> | <u>\$493,153</u> | <u>\$795,579</u> |

ATHENS COUNTY, OHIO
Balance Sheet
Governmental Funds
December 31, 2005

| | General | Job & Family Services | Road (MVGTT) | Children Services | MR/DD (Beacon School) | Ambulance Service | Other Governmental Funds | Total Governmental Funds |
|--|--------------------|--------------------------|--------------------|----------------------|--------------------------|----------------------|--------------------------------|--------------------------------|
| Assets: | | | | | | | | |
| Cash and Cash Equivalents | \$1,180,065 | \$1,596,973 | \$335,789 | \$567,967 | \$4,072,219 | \$1,257,629 | \$4,426,845 | \$13,437,487 |
| Cash and Cash Equivalents in Segregated Accounts | 22,388 | | 248 | 658 | 16,067 | | 22,021 | 61,382 |
| Receivables: | | | | | | | | |
| Property Taxes | 1,608,359 | | | 2,958,071 | 3,750,306 | 1,335,798 | 540,476 | 10,193,010 |
| Sales Tax | 747,006 | | | | | | 186,700 | 933,706 |
| Accounts | 4,730 | 891 | | | 30,352 | | | 35,973 |
| Accrued Interest | 92,946 | | | | | | | 92,946 |
| Loans | | | | | | | 618,095 | 618,095 |
| Interfund Receivable | 68,411 | | 27 | | | | 3,148 | 71,586 |
| Intergovernmental Receivable | 761,562 | 470,130 | 2,291,216 | 221,841 | 113,149 | 57,196 | 61,785 | 3,976,879 |
| Due from Component Unit | | | | | 4,458 | | | 4,458 |
| Materials and Supplies Inventory | 14,214 | | 92,425 | | | | | 106,639 |
| Prepaid Items | 96,334 | 19,780 | 3,111 | 2,950 | 14,378 | | 16,044 | 152,597 |
| Total Assets | \$4,596,015 | \$2,087,774 | \$2,722,816 | \$3,751,487 | \$8,000,929 | \$2,650,623 | \$5,875,114 | \$29,684,758 |
| Liabilities: | | | | | | | | |
| Accounts Payable | \$48,108 | \$100,303 | \$64,083 | \$41,571 | \$35,443 | \$0 | \$103,778 | \$393,286 |
| Contracts Payable | 19,863 | 67,927 | 24,355 | 103,136 | 4,497 | | 29,578 | 249,356 |
| Accrued Wages and Benefits | 77,422 | 78,833 | 15,426 | 44,171 | 51,609 | | 39,306 | 306,767 |
| Matured Compensated Absences Payable | | 529 | 1,290 | 1,733 | 256 | | 3,181 | 6,989 |
| Interfund Payable | 161 | 99 | 114 | 25,556 | 1,117 | 433 | 43,501 | 70,981 |
| Intergovernmental Payable | 234,666 | 638,758 | 68,701 | 135,756 | 155,010 | | 122,046 | 1,354,937 |
| Due to Component Unit | | | 386 | 500 | 3,466 | | | 4,352 |
| Deposits Held and Due to Others | | | | | 16,067 | | | 16,067 |
| Deferred Revenue | 2,048,127 | 448,302 | 1,561,482 | 3,000,542 | 3,839,757 | 1,385,016 | 560,079 | 12,843,305 |
| Matured Bonds Payable | | | | | | | 17,000 | 17,000 |
| Matured Interest Payable | | | | | | | 10,560 | 10,560 |
| Accrued Interest Payable | | | 2,399 | | | | | 2,399 |
| Notes Payable | | | 151,939 | | | | | 151,939 |
| Total Liabilities | 2,428,347 | 1,334,751 | 1,890,175 | 3,352,965 | 4,107,222 | 1,385,449 | 929,029 | 15,427,938 |
| Fund Balances: | | | | | | | | |
| Reserved for Loans Receivable | | | | | | | 547,291 | 547,291 |
| Reserved for Encumbrances | 12,101 | 18,650 | | 29,414 | 94,190 | | 55,499 | 209,854 |
| Unreserved/Undesignated, Reported in: | | | | | | | | |
| General Fund | 2,155,567 | | | | | | | 2,155,567 |
| Special Revenue Funds | | 734,373 | 832,641 | 369,108 | 3,799,517 | 1,265,174 | 4,205,202 | 11,206,015 |
| Debt Service Funds | | | | | | | 8,255 | 8,255 |
| Capital Projects Funds | | | | | | | 129,838 | 129,838 |
| Total Fund Balances (Deficits) | 2,167,668 | 753,023 | 832,641 | 398,522 | 3,893,707 | 1,265,174 | 4,946,085 | 14,256,820 |
| Total Liabilities and Fund Balances | \$4,596,015 | \$2,087,774 | \$2,722,816 | \$3,751,487 | \$8,000,929 | \$2,650,623 | \$5,875,114 | \$29,684,758 |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2005

| | |
|---|--------------|
| Total Governmental Fund Balances | \$14,256,820 |
|---|--------------|

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

| | |
|---|------------|
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | 64,899,857 |
|---|------------|

Other long-term assets are not available to pay for current-period expenditures and are therefore deferred in the funds:

| | | |
|---------------------------|-----------|--|
| Intergovernmental Revenue | 2,650,296 | |
| Property Taxes | 894,065 | |
| | | |

| | |
|-------|-----------|
| Total | 3,544,361 |
|-------|-----------|

| | |
|---|---------|
| An internal service fund is used by management to pay excess insurance costs. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Assets. | 211,734 |
|---|---------|

Long-term liabilities, including bonds and loans payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:

| | | |
|--|-------------|--|
| General Obligation Bonds and Loans Payable | (4,054,069) | |
| Accrued Interest Payable | (11,394) | |
| Premium on Notes | (12,529) | |
| Capital Leases Payable | (97,961) | |
| Landfill Post-Closure Costs Payable | (2,799,895) | |
| Compensated Absences | (1,319,436) | |
| | | |

| | |
|-------|--------------------|
| Total | <u>(8,295,284)</u> |
|-------|--------------------|

| | |
|--|-----------------------------------|
| Net Assets of Governmental Activities | <u><u>\$74,617,488</u></u> |
|--|-----------------------------------|

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures
and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2005

| | General | Job & Family Services | Road (MVGT) | Childrens Services | MR/DD (Beacon School) | Ambulance Service | Other Governmental Funds | Total Governmental Funds |
|---|--------------------|-----------------------|------------------|--------------------|-----------------------|--------------------|--------------------------|--------------------------|
| Revenues: | | | | | | | | |
| Property Taxes | \$1,568,358 | \$0 | \$0 | \$2,017,950 | \$3,322,974 | \$1,467,976 | \$593,963 | \$8,971,221 |
| Sales Tax | 4,647,237 | | | | | | 1,161,202 | 5,808,439 |
| Intergovernmental | 1,765,496 | 11,965,635 | 4,106,456 | 2,943,802 | 3,493,845 | 193,660 | 5,611,830 | 30,080,724 |
| Charges for Services | 1,760,794 | | 1,255 | 888,312 | 156,457 | | 994,267 | 3,801,085 |
| Licenses and Permits | 5,454 | | | | | | 106,249 | 111,703 |
| Fines and Forfeitures | 148,952 | | 51,910 | | | | 26,614 | 227,476 |
| Interest | 580,834 | | 2,092 | | | | 38,306 | 621,232 |
| Other Revenues | 515,269 | 680,164 | 24,336 | 347,496 | 190,628 | 34 | 430,652 | 2,188,579 |
| Total Revenue | 10,992,394 | 12,645,799 | 4,186,049 | 6,197,560 | 7,163,904 | 1,661,670 | 8,963,083 | 51,810,459 |
| Expenditures: | | | | | | | | |
| <i>Current:</i> | | | | | | | | |
| <i>General Government:</i> | | | | | | | | |
| Legislative and Executive | 4,425,766 | | | | | | 1,145,420 | 5,571,186 |
| Judicial | 2,032,254 | | | | | | 366,877 | 2,399,131 |
| Public Safety | 2,704,420 | | | | | | 2,101,625 | 4,806,045 |
| Public Works | | | 3,890,469 | | | | 1,104,170 | 4,994,639 |
| Health | 355,052 | | | | | 1,555,616 | 352,598 | 2,263,266 |
| Human Services | 388,887 | 13,436,589 | | 6,219,145 | 5,398,268 | | 3,329,080 | 28,771,969 |
| Conservation and Recreation | 7,751 | | | | | | | 7,751 |
| Economic Development and Assistance | | | | | | | 34,636 | 34,636 |
| Capital Outlay | | | | | | | 896,122 | 896,122 |
| <i>Debt Service:</i> | | | | | | | | |
| Principal Retirement | 82,497 | | | | 2,833 | | 377,226 | 462,556 |
| Interest and Fiscal Charges | 1,808 | | 3,566 | | 358 | | 186,321 | 192,053 |
| Total Expenditures | 9,998,435 | 13,436,589 | 3,894,035 | 6,219,145 | 5,401,459 | 1,555,616 | 9,894,075 | 50,399,354 |
| Excess of Revenues Over (Under) Expenditures | 993,959 | (790,790) | 292,014 | (21,585) | 1,762,445 | 106,054 | (930,992) | 1,411,105 |
| Other Financing Sources (Uses): | | | | | | | | |
| Sale of Capital Assets | 2,830 | | | | | | | 2,830 |
| Proceeds of Capital Leases | 143,896 | | | | | | | 143,896 |
| Proceeds From Issuance of Notes | | | | | | | 914,000 | 914,000 |
| Proceeds From Premium on Notes | | | | | | | 12,529 | 12,529 |
| Transfers - In | | 290,000 | | | | | 894,866 | 1,184,866 |
| Transfers - Out | (1,047,732) | | (30,000) | | (106,048) | | (4,615) | (1,188,395) |
| Total Other Sources (Uses) | (901,006) | 290,000 | (30,000) | 0 | (106,048) | 0 | 1,816,780 | 1,069,726 |
| Net Change in Fund Balances | 92,953 | (500,790) | 262,014 | (21,585) | 1,656,397 | 106,054 | 885,788 | 2,480,831 |
| Fund Balances (Deficits) at Beginning of Year | 2,074,715 | 1,253,813 | 570,627 | 420,107 | 2,237,310 | 1,159,120 | 4,060,297 | 11,775,989 |
| Fund Balances (Deficits) at End of Year | <u>\$2,167,668</u> | <u>\$753,023</u> | <u>\$832,641</u> | <u>\$398,522</u> | <u>\$3,893,707</u> | <u>\$1,265,174</u> | <u>\$4,946,085</u> | <u>\$14,256,820</u> |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Reconciliation of Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2005

Net Change in Fund Balances - Total Governmental Funds \$2,480,831

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

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

| | | |
|----------------|--------------------|-----------|
| Capital Outlay | 5,186,573 | |
| Depreciation | <u>(3,688,981)</u> | |
| Total | | 1,497,592 |

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the Statement of Activities, a gain or loss is reported for each disposal. (299,928)

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

| | | |
|---------------------------|----------------|---------|
| Intergovernmental Revenue | 154,303 | |
| Property Taxes | <u>129,883</u> | |
| Total | | 284,186 |

Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. 462,556

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (2,107)

Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (33,896)

In the Statement of Activities, landfill post-closure costs are offset by a reduction of the liability whereas in governmental funds, actual expenditures are reported. 42,011

Other financing sources in the governmental funds that increase long-term liabilities in the Statement of Net Assets are not reported as revenues in the Statement of Activities. (1,070,425)

An internal service fund is used by management to pay excess insurance costs. This fund is not included in the governmental funds. 6,866

Change in Net Assets of Governmental Activities \$3,367,686

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2005

| | <i>Budgeted</i> | | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|---|-------------------|--------------------|--------------------|---|
| | <i>Original</i> | <i>Final</i> | | |
| Revenues: | | | | |
| Property Taxes | \$1,585,335 | \$1,585,335 | \$1,628,852 | \$43,517 |
| Sales Tax | 4,461,000 | 4,461,000 | 4,683,936 | 222,936 |
| Intergovernmental | 1,749,668 | 1,749,668 | 1,893,014 | 143,346 |
| Charges for Services | 1,646,506 | 1,646,506 | 1,786,623 | 140,117 |
| Licenses and Permits | 3,600 | 3,600 | 3,643 | 43 |
| Fines and Forfeitures | 112,000 | 125,559 | 138,576 | 13,017 |
| Interest | 280,600 | 280,600 | 532,883 | 252,283 |
| Other | 399,500 | 423,637 | 488,940 | 65,303 |
| Total Revenue | 10,238,209 | 10,275,905 | 11,156,467 | 880,562 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government: | | | | |
| Legislative and Executive | 4,538,971 | 4,439,743 | 4,348,236 | 91,507 |
| Judicial | 2,132,378 | 2,134,331 | 2,058,618 | 75,713 |
| Public Safety | 2,703,709 | 2,780,605 | 2,768,330 | 12,275 |
| Health | 428,318 | 428,318 | 366,105 | 62,213 |
| Human Services | 392,471 | 390,701 | 390,002 | 699 |
| Conservation & Recreation | 11,500 | 13,000 | 7,772 | 5,228 |
| Total Expenditures | 10,207,347 | 10,186,698 | 9,939,063 | 247,635 |
| Excess of Revenues Over (Under) Expenditures | 30,862 | 89,207 | 1,217,404 | 1,128,197 |
| Other Financing Sources (Uses): | | | | |
| Sale of Capital Assets | 0 | 441 | 2,830 | 2,389 |
| Advances - In | 20,835 | 32,835 | 11,180 | (21,655) |
| Advances - Out | 0 | (32,844) | (32,844) | 0 |
| Transfers - Out | (980,916) | (1,049,131) | (1,047,732) | 1,399 |
| Total Other Financing Sources (Uses) | (960,081) | (1,048,699) | (1,066,566) | (17,867) |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | (929,219) | (959,492) | 150,838 | 1,110,330 |
| Fund Balances (Deficit) at Beginning of Year | 894,242 | 894,242 | 894,242 | 0 |
| Prior Year Encumbrances Appropriated | 65,250 | 65,250 | 65,250 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$30,273</u> | <u>\$0</u> | <u>\$1,110,330</u> | <u>\$1,110,330</u> |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-------------------|--------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$11,440,707 | \$11,440,707 | \$12,090,785 | \$650,078 |
| Other | 437,650 | 437,650 | 671,438 | 233,788 |
| Total Revenue | 11,878,357 | 11,878,357 | 12,762,223 | 883,866 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | 12,203,357 | 13,795,357 | 13,047,480 | 747,877 |
| Total Expenditures | 12,203,357 | 13,795,357 | 13,047,480 | 747,877 |
| Excess of Revenues Over (Under) Expenditures | (325,000) | (1,917,000) | (285,257) | 1,631,743 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 325,000 | 325,000 | 290,000 | (35,000) |
| Total Other Financing Sources (Uses) | 325,000 | 325,000 | 290,000 | (35,000) |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 0 | (1,592,000) | 4,743 | 1,596,743 |
| Fund Balances (Deficit) at Beginning of Year | 1,592,230 | 1,592,230 | 1,592,230 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$1,592,230</u> | <u>\$230</u> | <u>\$1,596,973</u> | <u>\$1,596,743</u> |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Road (MVGT) Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$4,145,000 | \$4,145,000 | \$4,022,134 | (\$122,866) |
| Charges for Services | 2,000 | 2,000 | 1,255 | (745) |
| Fines and Forfeitures | 25,000 | 25,000 | 49,321 | 24,321 |
| Interest | 16,000 | 16,000 | 2,042 | (13,958) |
| Other | 12,000 | 12,000 | 24,332 | 12,332 |
| Total Revenue | 4,200,000 | 4,200,000 | 4,099,084 | (100,916) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Works | 4,130,040 | 4,130,144 | 3,934,405 | 195,739 |
| <i>Debt Service</i> | | | | |
| Principal Retirement | 36,000 | 35,963 | 35,963 | 0 |
| Interest and Fiscal Charges | 4,200 | 4,134 | 4,134 | 0 |
| Total Debt Service | 40,200 | 40,097 | 40,097 | 0 |
| Total Expenditures | 4,170,240 | 4,170,241 | 3,974,502 | 195,739 |
| Excess of Revenues Over (Under) Expenditures | 29,760 | 29,759 | 124,582 | 94,823 |
| Other Financing Sources (Uses): | | | | |
| Transfers - Out | (30,000) | (30,000) | (30,000) | 0 |
| Total Other Financing Sources (Uses) | (30,000) | (30,000) | (30,000) | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | (240) | (241) | 94,582 | 94,823 |
| Fund Balances (Deficit) at Beginning of Year | 241,083 | 241,083 | 241,083 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$240,843</u> | <u>\$240,842</u> | <u>\$335,665</u> | <u>\$94,823</u> |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) - and Actual
Children Services Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|--------------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$2,090,710 | \$2,090,710 | \$2,110,004 | \$19,294 |
| Intergovernmental | 3,357,726 | 3,415,727 | 2,948,542 | (467,185) |
| Charges for Services | 975,000 | 975,000 | 957,090 | (17,910) |
| Other | 183,810 | 183,810 | 299,066 | 115,256 |
| Total Revenue | 6,607,246 | 6,665,247 | 6,314,702 | (350,545) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | 6,750,139 | 7,337,858 | 6,488,968 | 848,890 |
| Total Expenditures | 6,750,139 | 7,337,858 | 6,488,968 | 848,890 |
| Excess of Revenues Over (Under) Expenditures | (142,893) | (672,611) | (174,266) | 498,345 |
| Fund Balances (Deficit) at Beginning of Year | 181,408 | 181,408 | 181,408 | 0 |
| Prior Year Encumbrances Appropriated | 346,235 | 346,235 | 346,235 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$384,750</u> | <u>(\$144,968)</u> | <u>\$353,377</u> | <u>\$498,345</u> |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) - and Actual
MR/DD (Beacon School) Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|--------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$3,414,590 | \$3,414,590 | \$3,492,617 | \$78,027 |
| Intergovernmental | 2,587,218 | 2,587,218 | 3,816,647 | 1,229,429 |
| Charges for Services | 8,000 | 8,000 | 126,104 | 118,104 |
| Other | 77,500 | 77,500 | 187,356 | 109,856 |
| Total Revenue | 6,087,308 | 6,087,308 | 7,622,724 | 1,535,416 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | 5,977,275 | 5,915,537 | 5,607,993 | 307,544 |
| Total Expenditures | 5,977,275 | 5,915,537 | 5,607,993 | 307,544 |
| Excess of Revenues Over (Under) Expenditures | 110,033 | 171,771 | 2,014,731 | 1,842,960 |
| Other Financing Sources (Uses): | | | | |
| Transfers - Out | (20,000) | (126,048) | (106,048) | 20,000 |
| Total Other Financing Sources (Uses) | (20,000) | (126,048) | (106,048) | 20,000 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 90,033 | 45,723 | 1,908,683 | 1,862,960 |
| Fund Balances (Deficit) at Beginning of Year | 1,835,303 | 1,835,303 | 1,835,303 | 0 |
| Prior Year Encumbrances Appropriated | 182,290 | 182,290 | 182,290 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$2,107,626</u> | <u>\$2,063,316</u> | <u>\$3,926,276</u> | <u>\$1,862,960</u> |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ambulance Service Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|--------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$1,496,375 | \$1,496,375 | \$1,533,730 | \$37,355 |
| Intergovernmental | 276,741 | 276,741 | 277,512 | 771 |
| Other | 0 | 0 | 34 | 34 |
| <i>Total Revenue</i> | 1,773,116 | 1,773,116 | 1,811,276 | 38,160 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Health | 1,650,119 | 1,650,119 | 1,557,818 | 92,301 |
| <i>Total Expenditures</i> | 1,650,119 | 1,650,119 | 1,557,818 | 92,301 |
| Excess of Revenues Over (Under) Expenditures | 122,997 | 122,997 | 253,458 | 130,461 |
| Fund Balances (Deficit) at Beginning of Year | 1,004,171 | 1,004,171 | 1,004,171 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$1,127,168</u> | <u>\$1,127,168</u> | <u>\$1,257,629</u> | <u>\$130,461</u> |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Net Assets
Proprietary Funds
December 31, 2005

| | Business-Type Activities Enterprise Funds | | | Total Enterprise Funds | Governmental Activities |
|--|--|-----------------------------|---------------------------------|------------------------------|----------------------------|
| | Plains Sewer Revenue | Buchtel Sewer Revenue | Nonmajor Enterprise Funds | | Internal Service Fund |
| <u>Assets:</u> | | | | | |
| <i>Current Assets:</i> | | | | | |
| Cash and Cash Equivalents | \$605,476 | \$103,323 | \$619,146 | \$1,327,945 | \$211,734 |
| Cash and Cash Equivalents in Segregated Accounts | 29,773 | 11,177 | 54,153 | 95,103 | |
| <i>Receivables:</i> | | | | | |
| Accounts | 43,621 | 23,947 | 74,846 | 142,414 | |
| Special Assessments | 586,230 | | | 586,230 | |
| Interfund Receivable | 62 | | 37 | 99 | |
| Materials and Supplies Inventor | | | 11,118 | 11,118 | |
| Prepaid Items | 1,080 | | 2,741 | 3,821 | |
| <i>Total Current Assets</i> | <u>1,266,242</u> | <u>138,447</u> | <u>762,041</u> | <u>2,166,730</u> | <u>211,734</u> |
| <i>Noncurrent Assets:</i> | | | | | |
| Nondepreciable Capital Assets | 7,500 | | 22,241 | 29,741 | |
| Depreciable Capital Assets, Net | 2,140,587 | 2,927,320 | 738,683 | 5,806,590 | |
| <i>Total Noncurrent Assets</i> | <u>2,148,087</u> | <u>2,927,320</u> | <u>760,924</u> | <u>5,836,331</u> | <u>0</u> |
| <i>Total Assets</i> | <u>3,414,329</u> | <u>3,065,767</u> | <u>1,522,965</u> | <u>8,003,061</u> | <u>211,734</u> |
| <u>Liabilities:</u> | | | | | |
| <i>Current Liabilities:</i> | | | | | |
| Accounts Payable | 3,494 | 210 | | 3,704 | |
| Contracts Payable | | | 9,779 | 9,779 | |
| Accrued Wages and Benefits | 1,477 | 842 | 1,375 | 3,694 | |
| Compensated Absences Payable | 11,267 | 2,738 | 17,072 | 31,077 | |
| Interfund Payable | | | 704 | 704 | |
| Intergovernmental Payabl | 4,245 | 7,688 | 36,018 | 47,951 | |
| Matured Interest Payable | 165 | | | 165 | |
| Accrued Interest Payable | | 21,790 | 718 | 22,508 | |
| OWDA Loans Payable | 8,270 | | 1,050 | 9,320 | |
| FmHA Loans Payable | | | 2,000 | 2,000 | |
| Revenue Bonds Payable | | 6,600 | | 6,600 | |
| General Obligation Bonds Payable | | 1,400 | | 1,400 | |
| <i>Total Current Liabilities</i> | <u>28,918</u> | <u>41,268</u> | <u>68,716</u> | <u>138,902</u> | <u>0</u> |
| <i>Long-Term Liabilities:</i> | | | | | |
| OWDA Loans Payable | 527,232 | | 71,885 | 599,117 | |
| FmHA Loans Payable | | | 41,300 | 41,300 | |
| Revenue Bonds Payable | | 599,000 | | 599,000 | |
| General Obligation Bonds Payable | | 117,400 | | 117,400 | |
| <i>Total Long-Term Liabilities</i> | <u>527,232</u> | <u>716,400</u> | <u>113,185</u> | <u>1,356,817</u> | <u>0</u> |
| <i>Total Liabilities</i> | <u>556,150</u> | <u>757,668</u> | <u>181,901</u> | <u>1,495,719</u> | <u>0</u> |
| <u>Net Assets:</u> | | | | | |
| Invested in Capital Assets, Net of Related Debt Unrestricted | 1,612,585 | 2,202,920 | 644,689 | 4,460,194 | |
| | 1,245,594 | 105,179 | 696,375 | 2,047,148 | 211,734 |
| <i>Total Net Assets</i> | <u>\$2,858,179</u> | <u>\$2,308,099</u> | <u>\$1,341,064</u> | <u>\$6,507,342</u> | <u>\$211,734</u> |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2005

| | Business-Type Activities Enterprise Funds | | | Governmental Activities | |
|--|--|-----------------------------|---------------------------------|------------------------------|--------------------------|
| | Plains Sewer Revenue | Buchtel Sewer Revenue | Nonmajor Enterprise Funds | Total Enterprise Funds | Internal Service Fund |
| Operating Revenues: | | | | | |
| Charges for Services | \$344,081 | \$153,276 | \$636,466 | \$1,133,823 | |
| Tap-In Fees | 4,100 | | 12,948 | 17,048 | |
| Other Revenues | 7,340 | 970 | 13,768 | 22,078 | 490 |
| Total Operating Revenues | 355,521 | 154,246 | 663,182 | 1,172,949 | 490 |
| Operating Expenses: | | | | | |
| Personal Services | 74,924 | 22,806 | 97,567 | 195,297 | |
| Fringe Benefits | 41,328 | 9,883 | 26,782 | 77,993 | |
| Contractual Services | 52,869 | 83,124 | 451,627 | 587,620 | |
| Materials and Supplies | 10,397 | 4,446 | 24,873 | 39,716 | |
| Other Expenses | 16,703 | | 59,736 | 76,439 | |
| Depreciation | 63,767 | 62,283 | 42,530 | 168,580 | |
| Total Operating Expenses | 259,988 | 182,542 | 703,115 | 1,145,645 | 0 |
| Operating Income (Loss) | 95,533 | (28,296) | (39,933) | 27,304 | 490 |
| Non-Operating Revenues (Expenses): | | | | | |
| Intergovernmental | | 6,250 | | 6,250 | |
| Interest Income | | | 369 | 369 | 6,376 |
| Interest and Fiscal Charges | (32,816) | (32,712) | (3,719) | (69,247) | |
| Loss on Disposal of Capital Assets | (546) | | | (546) | |
| Total Non-Operating Revenues (Expenses) | (33,362) | (26,462) | (3,350) | (63,174) | 6,376 |
| Income (Loss) Before Transfers | 62,171 | (54,758) | (43,283) | (35,870) | 6,866 |
| Transfers - In | | | 3,529 | 3,529 | |
| Change in Net Assets | 62,171 | (54,758) | (39,754) | (32,341) | 6,866 |
| Net Assets at Beginning of Year, as Restated | 2,796,008 | 2,362,857 | 1,380,818 | 6,539,683 | 204,868 |
| Net Assets at End of Year | \$2,858,179 | \$2,308,099 | \$1,341,064 | \$6,507,342 | \$211,734 |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For The Year Ended December 31, 2005

| | Business-Type Activities Enterprise Funds | | | Total Enterprise Funds | Governmental Activities |
|---|--|-----------------------------|---------------------------------|------------------------------|----------------------------|
| | Plains Sewer Revenue | Buchtel Sewer Revenue | Nonmajor Enterprise Funds | | Internal Service Fund |
| Cash Flows from Operating Activities: | | | | | |
| Cash Received from Customers | \$333,591 | \$145,152 | \$619,075 | \$1,097,818 | |
| Cash Received from Other Revenues | 7,385 | 908 | 13,608 | 21,901 | 490 |
| Cash Payments to Employees | (116,357) | (30,287) | (122,416) | (269,060) | |
| Cash Payments for Contractual Services | (51,358) | (83,231) | (443,524) | (578,113) | |
| Cash Payments for Supplies & Materials | (12,023) | (4,446) | (25,188) | (41,657) | |
| Cash Payments for Other Expenses | (17,465) | | (55,466) | (72,931) | |
| <i>Net Cash from Operating Activities</i> | <u>143,773</u> | <u>28,096</u> | <u>(13,911)</u> | <u>157,958</u> | <u>490</u> |
| Cash Flows from Noncapital Financing Activities: | | | | | |
| Transfers-In from Other Funds | | | 3,529 | 3,529 | |
| <i>Net Cash from Noncapital Financing Activities</i> | <u>0</u> | <u>0</u> | <u>3,529</u> | <u>3,529</u> | <u>0</u> |
| Cash Flows from Capital and Related Financing Activities: | | | | | |
| Interest Paid on Bonds, Loans & Notes | (32,817) | (32,940) | (3,749) | (69,506) | |
| Principal Retirement of Bonds, Loans & Notes | (29,122) | (7,600) | (3,970) | (40,692) | |
| Acquisition of Capital Assets | (7,253) | | | (7,253) | |
| Cash Received from Capital Contributions | 33,852 | 6,250 | | 40,102 | |
| <i>Net Cash from Capital and Related Financing Activities</i> | <u>(35,340)</u> | <u>(34,290)</u> | <u>(7,719)</u> | <u>(77,349)</u> | <u>0</u> |
| Cash Flows from Investing Activities: | | | | | |
| Interest Received on Investments | | | 365 | 365 | 6,376 |
| <i>Net Cash from Investing Activities</i> | <u>0</u> | <u>0</u> | <u>365</u> | <u>365</u> | <u>6,376</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 108,433 | (6,194) | (17,736) | 84,503 | 6,866 |
| Cash and Cash Equivalents at Beginning of Year | 526,816 | 120,694 | 691,035 | 1,338,545 | 204,868 |
| Cash and Cash Equivalents at End of Year | <u>\$635,249</u> | <u>\$114,500</u> | <u>\$673,299</u> | <u>\$1,423,048</u> | <u>\$211,734</u> |
| Reconciliation of Operating Income to Net Cash from Operating Activities: | | | | | |
| Operating Income (Loss) | \$95,533 | (\$28,296) | (\$39,933) | \$27,304 | \$490 |
| Adjustments to Reconcile Operating Income to Net Cash from Operating Activities: | | | | | |
| Depreciation | 63,767 | 62,283 | 42,530 | 168,580 | |
| <i>Changes in Assets and Liabilities:</i> | | | | | |
| (Increase) Decrease in Accounts Receivable | (14,519) | (8,186) | (30,523) | (53,228) | |
| (Increase) Decrease in Due from Other Funds | (27) | | 22 | (5) | |
| (Increase) Decrease in Materials and Supplies Inventory | | | 370 | 370 | |
| (Increase) Decrease in Prepaid Items | (762) | | 2,739 | 1,977 | |
| Increase (Decrease) in Accounts Payable | (113) | (3) | (2,062) | (2,178) | |
| Increase (Decrease) in Contracts Payable | | | 8,682 | 8,682 | |
| Increase (Decrease) in Accrued Wages and Benefits | 32 | 842 | (959) | (85) | |
| Increase (Decrease) in Compensated Absences Payable | 26 | | 4,535 | 4,561 | |
| Increase (Decrease) in Due to Other Funds | | | 48 | 48 | |
| Increase (Decrease) in Due to Other Governments | (164) | 1,456 | 640 | 1,932 | |
| <i>Net Cash from Operating Activities</i> | <u>\$143,773</u> | <u>\$28,096</u> | <u>(\$13,911)</u> | <u>\$157,958</u> | <u>\$490</u> |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2005

| | Private Purpose Trust Funds | Agency Funds |
|---|--------------------------------|-----------------|
| <u>Assets:</u> | | |
| Cash and Cash Equivalents | \$188,268 | \$4,627,000 |
| Cash and Cash Equivalents in Segregated Accounts | | 456,051 |
| <u>Receivables:</u> | | |
| Property Taxes | | 39,454,586 |
| Special Assessments | | 1,073,669 |
| Intergovernmental | | 3,135,336 |
| | 188,268 | 48,746,642 |
| <i>Total Assets</i> | | |
| <u>Liabilities:</u> | | |
| Accounts Payable | 464 | |
| Intergovernmental Payable | 406 | 48,293,102 |
| Deposits Held and Due to Others | | 13,221 |
| Undistributed Monies | | 440,319 |
| | 870 | \$48,746,642 |
| <i>Total Liabilities</i> | | |
| <u>Net Assets:</u> | | |
| Held in Trust for Other Individuals and Organizations | 187,398 | |
| <i>Total Net Assets</i> | \$187,398 | |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Changes
in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2005

| | <u>Private Purpose Trust Funds</u> |
|---------------------------------|--|
| <u>Additions:</u> | |
| Interest | \$165 |
| Other | <u>40,982</u> |
| <i>Total Additions</i> | <u>41,147</u> |
| <u>Deductions</u> | |
| | <u>47,911</u> |
| Change in Net Assets | (6,764) |
| Net Assets at Beginning of Year | <u>194,162</u> |
| Net Assets at End of Year | <u><u>\$187,398</u></u> |

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 1 - DESCRIPTION OF ATHENS COUNTY AND REPORTING ENTITY

A. 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.

B. Reporting Entity

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

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

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

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

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

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 BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 2 - DISCRETELY PRESENTED COMPONENT UNITS

Because of their financial relationship with the County, the following organizations are part of the Athens County reporting entity and are presented as individual component units. The component unit columns in the basic financial statements reflect the financial data of Atco, Inc. and the Athens County Port Authority for the fiscal year ending December 31, 2005. 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. Based on the significant services and resources provided by the County to this organization, and this organization's sole purpose of providing assistance to the mentally retarded and developmentally disabled adults of the County, this organization is reflected as a component unit of the County.

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

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

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

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE

A. Jointly Governed Organizations

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE - Continued

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

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

County Risk Sharing Authority (CORSA) - The County Risk Sharing Authority, Inc. (CORSA) is a jointly governed organization among 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.

B. Joint Venture

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

The Commission was established by the Board of County Commissioners of Athens, Hocking, Morgan and Perry Counties. The Commission is directed by the Sheriff of each participating county, and the presiding Judge of the Court of Common Pleas of each participating county. Both may name other representatives to fulfill this duty. Each member is responsible for a portion of the capital and operating budget as follows:

| | | | |
|----------------|--------|---------------|--------|
| Athens County | 42.46% | Perry County | 25.14% |
| Hocking County | 18.99% | Morgan County | 13.41% |

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities and to its enterprise funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements - The Statement of Net Assets and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The Statement of Net Assets presents the financial condition of the governmental and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the Statement of Activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

B. Fund Accounting

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

Road (MVGT) Fund - This fund accounts for the County road and bridge maintenance, repair and improvement programs. Revenue sources include Federal and State grants and distributions of Motor Vehicle Gas Taxes (MVGT).

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

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

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

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

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

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

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

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

The other enterprise funds of the County account for water services provided to individual users in The Plains and Buchtel.

Internal Service Fund - The Employee Benefits Trust Fund internal service fund accounts for funds held in reserve to cover excess costs in providing health insurance for the County's employees.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

C. Measurement Focus

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

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

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

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

D. Basis of Accounting

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

Deferred Revenue - Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2005, but which were levied to finance year 2006 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. No budgets or appropriations were prepared for the County Donations, MR/DD Medicaid Risk, Bikeway Maintenance, DUI Grant, ACENET Revolving Loan, EMA FEMA Grant, Pre-disaster Mitigation Grant, TASC Athens County Municipal Drug Court, Litter Control, TCMPA Grant, Clean Kids Grant, OCJS Prosecutor, Plains Water Assessment Bond Retirement, Plains Sewer Assessment Bond Retirement, County Home Improvement, Dog Shelter Construction, Ruth Dye Trust, Athens County Solid Waste and Employee Benefits Trust funds as no activity was anticipated for them. The Emergency Home Repair Loan Fund did not have any actual cash activity or any cash fund balance, nor was any activity budgeted for the year. As a result, no budgetary schedule is presented for this fund. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2005.

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

F. Cash, Cash Equivalents, and Investments

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

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

During 2005, investments were limited to STAR Ohio, repurchase agreements, certificates of deposit, money market accounts, discount notes and other interest bearing accounts with local commercial banks.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market prices. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2005.

Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2005 amounted to \$580,834, which includes \$559,779 assigned from other County funds.

For presentation on the financial statements, funds included within the Treasurer's cash management pool and investments with original maturities of three months or less are considered to be cash and cash equivalents.

G. Inventory

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as an expenditure in the governmental funds.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2005, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County raised its capitalization threshold from \$500 to \$1,000 in 2003. The County's infrastructure consists of roads, bridges, culverts, water lines and sanitary sewer lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

All capital assets are depreciated except for land, objects of historical value and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

| Description | Governmental Activities Estimated Lives | Business-Type Activities Estimated Lives |
|--|---|--|
| Improvements Other Than Buildings | 5-30 years | 5-30 years |
| Plant And Facilities (Water and Sewer Lines) | | 50 years |
| Buildings | 25-50 years | 25-50 years |
| Furniture and Equipment | 5-30 years | 5-30 years |
| Infrastructure | 20-75 years | |

J. Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental and business-type activities columns of the Statement of Net Assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

K. Compensated Absences

The County reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences" as interpreted by Interpretation No. 6 of the GASB, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements".

Vacation and compensatory time benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability to the extent that it is probable that the benefits will result in termination payments. Employees are entitled to be compensated for up to 25% of accrued sick leave (with a maximum amount of 210 hours based on a 35 hour work week) credit after 10 years of service. There is no maximum for employees of Children Services.

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

L. Accrued Liabilities and Long-term Obligations

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

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

M. Fund Balance Reserves

The County reserves those portions of fund equity which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances and loans.

N. Net Assets

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

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Q. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2005.

R. Estimates

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

NOTE 5 –NEW ACCOUNTING PRONOUNCEMENTS AND PRIOR PERIOD ADJUSTMENTS

The County implemented GASB Statement No. 40, "Deposit and Investment Risk Disclosures" for the year ended December 31, 2005. The Implementation of GASB Statement No. 40 had some effect on the disclosure requirements, however, there was no effect on the net assets/fund balances of the County.

The County has also chosen to early implement GASB Statement No. 44, "Statistical Table Requirements." This Implementation also had no effect on the net assets/fund balances of the County.

Adjustments made for the restatement of accumulated depreciation on capital assets and the addition and disposal of capital assets in a prior period resulted in the following changes to the beginning balance of the governmental activities Net Assets:

Governmental Activities

| | |
|--|----------------------------|
| Net Assets at December 31, 2004 | \$70,681,582 |
| Accumulated Depreciation Restatement | 580,140 |
| Capital Assets Acquired in Prior Period | 204,998 |
| Capital Assets Disposed in Prior Period | <u>(216,918)</u> |
| Adjusted Net Assets at December 31, 2004 | <u><u>\$71,249,802</u></u> |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 5 –NEW ACCOUNTING PRONOUNCEMENTS AND PRIOR PERIOD ADJUSTMENTS (continued)

Adjustments made for a correction in Special Assessments Receivable, the restatement of accumulated depreciation on capital assets and the disposal of capital assets in a prior period resulted in the following changes to the beginning balances of the Net Assets for the major and nonmajor business-type activities funds:

| | Plains Sewer | Buchtel Sewer | Nonmajor | Total Business-Type Activities |
|---|---------------------------|---------------------------|---------------------------|---|
| Business-Type Activities | | | | |
| Net Assets at December 31, 2004 | \$2,765,211 | \$2,362,857 | \$1,383,094 | \$6,511,162 |
| Special Assessment Correction | 24,158 | 0 | 0 | 24,158 |
| Restatement of Accumulated Depreciation | 7,524 | 0 | 9,019 | 16,543 |
| Capital Assets Disposed in Prior Period | <u>(885)</u> | <u>0</u> | <u>(11,295)</u> | <u>(12,180)</u> |
| Business-Type Activities Net Assets at December 31, 2004 | <u>\$2,796,008</u> | <u>\$2,362,857</u> | <u>\$1,380,818</u> | <u>\$6,539,683</u> |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 6 – BUDGETARY BASIS OF ACCOUNTING

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures for all funds (budget basis) rather than as a reservation of fund balance (GAAP basis).

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

| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses/Net Changes in Fund Balances | | | | | | |
|--|-----------------|-------------------------------|------------------|----------------------|-----------------------------|-----------------------|
| Description | General | Job and Family Services | Road (MVGT) | Children Services | MR/DD (Beacon School) | Ambulance Services |
| <i>Budget Basis</i> | \$150,838 | \$4,743 | \$94,582 | (\$174,266) | \$1,908,683 | \$253,458 |
| <i>Increases (Decreases) Due To:</i> | | | | | | |
| <i>Revenues:</i> | | | | | | |
| Property Taxes | (549,690) | 0 | 0 | (92,054) | (169,643) | (65,754) |
| Sales Tax | (36,699) | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | (127,518) | (253,225) | 84,322 | (4,740) | (322,802) | (83,852) |
| Charges for Services | 463,367 | 0 | 0 | (68,778) | 39,576 | 0 |
| Licenses & Permits | 1,811 | | | | | |
| Fines and Forfeitures | (3,183) | 0 | 2,589 | 0 | 0 | 0 |
| Interest | 47,951 | 0 | 50 | 0 | 0 | 0 |
| Other | 26,329 | 136,801 | 4 | 48,430 | (5,951) | 0 |
| <i>Expenditures:</i> | | | | | | |
| <i>Current:</i> | | | | | | |
| <i>General Government:</i> | | | | | | |
| Legislative | (77,530) | 0 | 0 | 0 | 0 | 0 |
| Judicial | 26,364 | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 63,910 | 0 | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 40,370 | 0 | 0 | 0 |
| Health | 11,053 | 0 | 0 | 0 | 0 | 2,202 |
| Human Services | 1,115 | (389,109) | 0 | 269,823 | 209,725 | 0 |
| Conservation and Recreation | 21 | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service:</i> | | | | | | |
| Principal Retirement | (82,497) | 0 | 35,963 | 0 | (2,833) | 0 |
| Interest and Fiscal Charges | (1,808) | 0 | 4,134 | 0 | (358) | 0 |
| <i>Other Sources/Uses:</i> | | | | | | |
| Sale of Capital Assets | 13,559 | | | | | |
| Proceeds from Capital Leases | 143,896 | | | | | |
| Proceeds of Loans | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances In | (11,180) | 0 | 0 | 0 | 0 | 0 |
| Advances Out | 32,844 | 0 | 0 | 0 | 0 | 0 |
| GAAP Basis | \$92,953 | (\$500,790) | \$262,014 | (\$21,585) | \$1,656,397 | \$106,054 |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS

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

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

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

Interim deposits are deposits of interim monies. Interim monies are those monies, which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including pass book accounts.

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

- (1) Bonds, notes or other obligations guaranteed by the United States or those for which the full faith and credit of the United States is pledged;
- (2) Bonds, notes, debentures or other obligations or securities insured by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal arm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- (3) Written repurchase agreements in the securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to fair value daily, and that the term of the agreement must not exceed thirty days;
- (4) Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
- (5) Time certificates of deposit, savings or deposit accounts, including, but not limited to, passbook accounts;
- (6) No-load money market mutual funds consisting exclusively of obligations described in sections (1) or (2) of this note and repurchase agreements secured by such obligations, provided that investments in securities are made only through eligible institutions.
- (7) The State Treasurer's investment pool (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;

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

- (9) High grade commercial paper with a maturity that does not exceed 180 days and an amount that does not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation; and
- (10) Bankers acceptances with a maturity that does not exceed 180 days and that are eligible for purchase by the Federal Reserve System.

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

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

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

The amounts available for deposit and investment are as follows:

| | |
|---|--------------|
| * Cash and Cash Equivalents (Carrying Amounts): | |
| - Pooled | \$19,792,434 |
| - Segregated | 612,536 |
| - Component Units | 510,587 |
| * Reconciling items (net) to arrive at bank balances of deposits | 892,009 |
| Total available for deposit and investment (Bank balance of deposits/carrying amount of investments). | \$21,807,566 |

The following information classifies the types of risk associated with deposits and investments as of December 31, 2005, as defined in GASB Statement No. 3, "deposits with Financial Institutions, Investments and Reverse Repurchase Agreements" and GASB Statement No. 40, Deposit and Investment Risk Disclosures." Additional disclosures for the component units are presented in Note 22.

Deposits

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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

Investments

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

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's 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's 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, 2005 are classified as follows:

| | <u>Category 1</u> | <u>Category 3</u> | <u>Bank Balance</u> | <u>Carrying Amount</u> | <u>Fair Value</u> |
|---------------------------|-----------------------|-----------------------|-------------------------|----------------------------|-----------------------|
| <i>Deposits:</i> | | | | | |
| Demand Deposits | \$510,496 | \$3,806,468 | \$4,316,964 | \$3,424,955 | |
| Certificates of Deposit | 100,000 | 900,000 | 1,000,000 | 1,000,000 | |
| ATCO Inc. | 100,000 | 215,309 | 315,309 | 315,309 | |
| Port Authority | 100,000 | 95,278 | 195,278 | 195,278 | |
| Total Deposits | <u>\$810,496</u> | <u>\$5,017,055</u> | <u>\$5,827,551</u> | <u>\$4,935,542</u> | |
| Category 2 | | | | | |
| FHLBank Discount Notes | \$9,503,261 | | | \$9,503,261 | \$9,528,577 |
| Fannie Mae Discount Notes | 5,977,644 | | | 5,977,644 | 5,965,178 |
| State Treasury Pool * | | | | 498,889 | 498,889 |
| Total Investments | <u>\$15,480,905</u> | | | <u>\$15,979,794</u> | <u>\$15,992,644</u> |

* The State Treasury Pool (STAROhio) is a non-categorized investment since it is not evidenced by securities that exist in physical form.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County limits its investments to those authorized by State statute. Standard and Poor's has assigned a rating of AAA for both the FHLBank Discount Notes and the Fannie Mae Discount Notes while they have a AAAM rating for Star Ohio.

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 8 – INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2005 are as follows:

| | Interfund Receivable | Interfund Payable |
|--------------------------------|---------------------------------|------------------------------|
| General | \$68,411 | \$161 |
| Job and Family Services | 0 | 99 |
| Road (MVGT) | 27 | 114 |
| Childrens Services | 0 | 25,556 |
| MR/DD (Beacon School) | 0 | 1,117 |
| Ambulance Services | 0 | 433 |
| Nonmajor Special Revenue Funds | 3,148 | 43,501 |
| Plains Sewer | 62 | 0 |
| Nonmajor Enterprise Funds | 37 | 704 |
| | <u>\$71,685</u> | <u>\$71,685</u> |

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

A summary of interfund transfers for 2005 were as follows:

| TRANSFERS TO | | | | | | |
|--------------------------|-----------------------------|--------------------------------|-----------------------------|--------------------------------|------------------------|--------------------|
| Transfers From | Job & Family Services | Nonmajor Special Revenue | Nonmajor Debt Service | Nonmajor Capital Project | Nonmajor Enterprise | Total |
| General | \$290,000 | \$182,325 | \$544,954 | \$30,453 | \$0 | \$1,047,732 |
| Road (MVGT) | 0 | 30,000 | 0 | 0 | 0 | 30,000 |
| MR/DD (Beacon School) | 0 | 53,048 | 0 | 53,000 | 0 | 106,048 |
| Nonmajor Special Revenue | 0 | 1,086 | 0 | 0 | 3,529 | 4,615 |
| Totals | <u>\$290,000</u> | <u>\$266,459</u> | <u>\$544,954</u> | <u>\$83,453</u> | <u>\$3,529</u> | <u>\$1,188,395</u> |

In fiscal year 2005, the County made a transfer of \$290,000 from the General Fund to the Job and Family Services Fund to subsidize the program services, transferred \$108,729 and \$419,342 from the General Fund to the 691 Landfill Loan Retirement Fund and the County Buildings Bond Retirement Fund respectively for the payment of loans and bonds. In addition, transfers of \$30,000 from the Road (MVGT) Fund to the GIS Fund for the County Engineer's share of GIS expenses and from the MRDD Fund \$53,048 to the MRDD Medicaid Risk Fund to cover expenses and \$40,000 to the Beacon Capital Improvement Fund for various capital projects.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2005 was as follows:

| Description | Interest Rate | Original Balance | Year Issued | Final Maturity | Balance January 1 2005 | Additions | Deletions | Balance December 31 2005 | Amounts Due Within One Year |
|---|---------------|------------------|-------------|----------------|------------------------|--------------------|--------------------|--------------------------|-----------------------------|
| Governmental Activities: | | | | | | | | | |
| General Obligation Bonds Payable from Governmental Tax Revenues: | | | | | | | | | |
| County Buildings | 4-5.75% | \$3,650,000 | 1998 | 2012 | \$2,345,000 | \$0 | \$250,000 | \$2,095,000 | \$260,000 |
| Dog Shelter | 4-4.05% | 525,000 | 1998 | 2012 | 195,000 | 0 | 60,000 | 135,000 | 65,000 |
| | | 4,175,000 | | | 2,540,000 | 0 | 310,000 | 2,230,000 | 325,000 |
| General Obligation Notes Payable from Governmental Sales Tax Revenues: | | | | | | | | | |
| Courthouse Renovation | 4.225% | 914,000 | 2005 | 2025 | 0 | 914,000 | 0 | 914,000 | 28,000 |
| OWDA Loans Payable from Governmental Tax Revenues: | | | | | | | | | |
| Landfill | 4.350% | 1,257,450 | 1996 | 2016 | 850,539 | 0 | 58,408 | 792,131 | 30,160 |
| Landfill | 4.120% | 230,000 | 1997 | 2016 | 126,756 | 0 | 8,818 | 117,938 | 4,545 |
| | | 1,487,450 | | | 977,295 | 0 | 67,226 | 910,069 | 34,705 |
| Other Long-term Obligations: | | | | | | | | | |
| Premium on Notes Issued | | | | | 0 | 12,529 | 0 | 12,529 | 0 |
| Compensated Absences | | | | | 1,358,545 | 827,006 | 866,115 | 1,319,436 | 1,068,789 |
| Capital Leases | | | | | 39,395 | 143,896 | 85,330 | 97,961 | 48,823 |
| Landfill Post-Closure Costs | | | | | 2,841,906 | 0 | 42,011 | 2,799,895 | 47,089 |
| Total Governmental Activities Long-Term Obligations | | | | | \$7,757,141 | \$1,897,431 | \$1,370,682 | \$8,283,890 | \$1,552,406 |
| Business-Type Activities: | | | | | | | | | |
| General Obligation Bonds Payable from Enterprise Revenues: | | | | | | | | | |
| Buchtel Sewer Improvement | 4.500% | \$120,000 | 2002 | 2042 | \$120,000 | \$0 | \$1,200 | \$118,800 | \$1,400 |
| Revenue Anticipation Bonds Payable from Enterprise Revenues: | | | | | | | | | |
| Buchtel Sewer Project | 4.500% | 612,000 | 2002 | 2042 | 612,000 | 0 | 6,400 | 605,600 | 6,600 |
| OWDA Loans Payable from Enterprise Revenues: | | | | | | | | | |
| Plains Sewer Construction | 5.250% | 740,073 | 1977 | 2005 | 13,081 | 0 | 13,081 | 0 | 0 |
| Sewer Plant and Poston Sewer | 6.120% | 650,000 | 1997 | 2022 | 407,771 | 0 | 13,662 | 394,109 | 7,034 |
| Buchtel Water | 2.000% | 80,001 | 2002 | 2032 | 75,005 | 0 | 2,070 | 72,935 | 1,050 |
| Dresher Sewer | 5.150% | 141,078 | 2002 | 2033 | 143,772 | 0 | 2,379 | 141,393 | 1,236 |
| | | 1,611,152 | | | 639,629 | 0 | 31,192 | 608,437 | 9,320 |
| Rural Development Loan Payable from Enterprise Revenues: | | | | | | | | | |
| Plains Water Construction | 5.000% | 69,750 | 1982 | 2020 | 45,200 | 0 | 1,900 | 43,300 | 2,000 |
| Other Long-term Obligations: | | | | | | | | | |
| Compensated Absences | | | | | 26,516 | 9,999 | 5,438 | 31,077 | 26,721 |
| Total Business-Type Activities Long-Term Obligations | | | | | \$1,443,345 | \$9,999 | \$46,130 | \$1,407,214 | \$46,041 |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

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

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

At December 31, 2005, \$825,000 of this defeased debt still remains outstanding with the escrow agent. The amount held in trust with the escrow agent and the corresponding debt is not included in the financial statements.

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2005 are as follows:

| For Year Ended December 31 | General Obligation Bonds Payable from Governmental Tax Revenue | | General Obligation Notes Payable from Governmental Sales Tax Revenue | | General Obligation Bonds Payable from Enterprise Revenue | | Revenue Anticipation Bonds Payable from Enterprise Revenue | |
|----------------------------|--|------------------|--|------------------|--|------------------|--|------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2006 | \$325,000 | \$96,787 | \$28,000 | \$38,025 | \$1,400 | \$5,346 | \$6,600 | \$27,252 |
| 2007 | 345,000 | 83,625 | 32,000 | 36,758 | 1,300 | 5,283 | 7,000 | 26,955 |
| 2008 | 285,000 | 69,652 | 33,000 | 35,385 | 1,400 | 5,225 | 7,200 | 26,640 |
| 2009 | 300,000 | 53,265 | 34,000 | 33,969 | 1,500 | 5,161 | 7,600 | 26,316 |
| 2010 | 310,000 | 40,965 | 35,000 | 32,511 | 1,600 | 5,094 | 8,000 | 25,974 |
| 2011-2015 | 665,000 | 42,550 | 200,000 | 138,411 | 8,900 | 24,350 | 45,300 | 124,178 |
| 2016-2020 | | | 246,000 | 91,555 | 11,100 | 22,162 | 56,500 | 113,017 |
| 2021-2025 | | | 306,000 | 33,504 | 13,800 | 19,427 | 70,500 | 99,099 |
| 2026-2030 | | | | | 17,200 | 16,033 | 87,700 | 81,756 |
| 2031-2035 | | | | | 21,400 | 11,795 | 109,400 | 60,156 |
| 2036-2040 | | | | | 26,800 | 6,520 | 136,300 | 33,224 |
| 2041-2042 | | | | | 12,400 | 846 | 63,500 | 4,315 |
| | <u>\$2,230,000</u> | <u>\$386,844</u> | <u>\$914,000</u> | <u>\$440,118</u> | <u>\$118,800</u> | <u>\$127,242</u> | <u>\$605,600</u> | <u>\$648,882</u> |

| For Year Ended December 31 | OWDA Loans Payable from Governmental Tax Revenue | | OWDA Loans Payable from Enterprise Revenue | | Rural Development Loan Payable from Enterprise Revenue | |
|----------------------------|--|------------------|--|------------------|--|-----------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2006 | \$34,705 | \$19,659 | \$9,320 | \$16,645 | \$2,000 | \$2,165 |
| 2007 | 71,678 | 37,051 | 19,628 | 32,302 | 2,100 | 2,065 |
| 2008 | 74,807 | 33,922 | 20,719 | 31,211 | 2,200 | 1,960 |
| 2009 | 78,074 | 30,655 | 21,873 | 30,057 | 2,300 | 1,850 |
| 2010 | 81,484 | 27,245 | 23,095 | 28,834 | 2,400 | 1,735 |
| 2011-2015 | 464,000 | 79,645 | 136,462 | 123,187 | 14,200 | 6,720 |
| 2016-2020 | 105,321 | 3,407 | 179,773 | 79,879 | 18,100 | 2,805 |
| 2021-2025 | | | 114,383 | 29,416 | | |
| 2026-2030 | | | 53,636 | 12,926 | | |
| 2031-2033 | | | 29,548 | 1,952 | | |
| | <u>\$910,069</u> | <u>\$231,584</u> | <u>\$608,437</u> | <u>\$386,409</u> | <u>\$43,300</u> | <u>\$19,300</u> |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

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

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

Compensated Absences: Upon retirement, employees with at least five years of credited service are paid twenty five percent (25%) (to a maximum of 210 hours except for employees of Children Services) 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. Compensated absences are paid from the fund from which the respective employee's salaries are paid.

Capital Lease Obligations: The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the financial statements. Capital lease payments are reflected as debt service in the financial statements for the Governmental Funds. The deductions to the capital leases reported above include \$85,330 of debt service principal. The capital lease obligations reflected above represents the present value of the net future minimum lease payments on all capital leases.

The County's future minimum lease payments under lease obligations, which have been capitalized as of December 31, 2005, are as follows:

| Year Ended December 31 | Capital Lease Payments |
|---|---------------------------|
| 2006 | \$52,887 |
| 2007 | 51,202 |
| Total Minimum Lease Payments | 104,089 |
| Less: Amount Representing Interest | (6,128) |
| Present Value of Net Minimum Lease Payments | \$97,961 |

Landfill Closure and Post-Closure Costs: State and federal laws and regulations require the County to place a final cover on the Athens County 691 landfill site as it has stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill was certified as closed in October of 1998. The \$2,799,895 reported is the estimated cost of the post-closure maintenance and monitoring.

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 BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

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

As of December 31, 2005 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 \$140,000 respectively.

NOTE 10 – NOTES PAYABLE

The County's note transactions for the year ended December 31, 2005, were as follows:

| Purpose | Balance January 1, 2005 | Additions | Deletions | Balance December 31, 2005 |
|--|-------------------------------|------------------|--------------------|---------------------------------|
| Governmental Activities: | | | | |
| <i>Bond Anticipation Notes Payable:</i> | | | | |
| Road Equipment Purchase 2.20% | \$187,901 | \$0 | \$35,963 | \$151,938 |
| Courthouse Renovation 1.50% | 900,000 | 0 | 900,000 | 0 |
| Health Department Renovation 2.20% | 70,174 | 0 | 70,174 | 0 |
| Courthouse Renovation 4.00% | 0 | 913,500 | 913,500 | 0 |
| Governmental Activities Notes Payable | <u>\$1,158,075</u> | <u>\$913,500</u> | <u>\$1,919,637</u> | <u>\$151,938</u> |

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

NOTE 11 - CONTRACT COMMITMENTS

As of December 31, 2005, the County had contractual purchase commitments for ten projects. The amount for each project is as follows:

| Project | Fund | Purchase Commitments | Amounts Paid as of 12/31/05 | Amounts Remaining On Contracts |
|----------------------|---------------------------|-------------------------|--------------------------------|--------------------------------------|
| Technical Support | General | \$92,000 | \$46,000 | \$46,000 |
| Ohio Public Defender | General | 436,256 | 210,878 | 225,378 |
| Landfill Closure | General-Rural Solid Waste | 82,600 | 41,294 | 41,306 |
| Triennial Update | Real Estate Assessment | 47,000 | 42,300 | 4,700 |
| Web Hosting | Real Estate Assessment | 14,000 | 6,000 | 8,000 |
| Office Rental | Title Administration | 26,051 | 26,051 | 0 |
| Computer Services | Title Administration | 13,628 | 13,628 | 0 |
| Bridge Construction | Road (MVG T) | 217,240 | 62,455 | 154,785 |
| Day Care | Children Services | 64,160 | 28,788 | 35,372 |
| Office Rental | Children Services | 186,200 | 83,486 | 102,714 |
| | | <u>\$1,179,135</u> | <u>\$560,880</u> | <u>\$618,255</u> |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS

A. DEFINED BENEFIT PENSION SYSTEMS

1. Ohio Public Employees Retirement System (OPERS)

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

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

The Ohio Revised Code (ORC) provides statutory authority for employee and employer contribution rates. Plan members, other than those engaged in law enforcement were required to contribute 8.5% of their annual covered salary to fund pension obligations and for 2005 the County was required to contribute 13.55%. For law enforcement employees, the employee contribution was 10.1% and the employer contribution was 16.70% for 2005. Contributions are authorized by state statute. The contribution rates are determined actuarially. The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2005, 2004, and 2003 were \$2,355,829, \$2,335,913, and \$2,459,879, respectively; 76.56% has been contributed for 2005 and 100% for 2004 and 2003. Of the 2005 amount, \$591,287 was unpaid at December 31, 2005 and is recorded as a liability in the respective funds. Contributions to the member-directed plan for 2005 were \$11,071 made by the County and \$6,945 made by the plan members.

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, or by calling (614) 227-4090.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, Defined Contribution (DC) Plan, and a Combined Plan. The DB Plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds, times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS - Continued

A. DEFINED BENEFIT PENSION SYSTEMS - Continued

2. State Teachers Retirement System (STRS) - Continued

member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC Plan and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC Plan or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001.

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

For the fiscal year ended June 30, 2005, plan members were required to contribute 10% of their annual covered salaries. The County was required to contribute 14% for 2005, with 13% being the portion used to fund pension obligations. For fiscal year 2004, the portion used to fund pension obligations was also 13%. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's pension contributions for the years ended December 31, 2005, 2004 and 2003 were \$69,516, \$75,399, and \$87,363, respectively; 92.70% has been contributed for 2005 and 100% for 2004 and 2003. Of the 2005 amount, \$5,077 was unpaid at December 31, 2005 and is recorded as a liability in the MR/DD Fund.

B. POSTEMPLOYMENT BENEFITS

1. Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. 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 as described in GASB Statement No. 12. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2005 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 4 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2004, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS - Continued

B. POSTEMPLOYMENT BENEFITS - Continued

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

in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually.

The number of active contributing participants was 355,287. Actual employer contributions for 2005 which were used to fund postemployment benefits were \$735,271. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2004, (the latest information available) were \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 billion, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan. The Choices plan will be offered to all persons newly hired in an OPERS covered position after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices will incorporate a cafeteria approach, offering a broader range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowances toward specific, medical expenses, much like a Medical Spending Account.

2. State Teachers Retirement System (STRS)

The County provides comprehensive health care to benefits to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by the System based on authority granted by State statute. The system is on a pay-as-you-go basis.

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14% of covered payroll. For the fiscal year ended June 30, 2005, the STRS Board allocated employer contributions equal to 1% of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$4,965 for fiscal year 2005.

STRS pays health care benefits from the Health Care Stabilization Fund. At June 30, 2005, (the latest information available) the balance was \$3.3 billion. The net health care costs paid by the Plan were \$254,780,000 for the year ended June 30, 2005. Eligible benefit recipients totaled 115,395 at July 1, 2005.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 13 – RECEIVABLES

Receivables at December 31, 2005 consisted of property taxes, sales taxes, accounts (billings for user charged services), loans and intergovernmental grants. All receivables are considered fully collectable. A summary of the principal items of intergovernmental receivables follows:

| <u>Governmental Activities</u> | |
|--|----------------------------------|
| <i>General Fund</i> | |
| Local Government Distributions | \$663,415 |
| State Property Tax Reimbursements | 62,660 |
| Permissive Motor Vehicle Tax | 6,433 |
| Grants and Other | 29,054 |
| Total General Fund | <u>761,562</u> |
| <i>Job and Family Services Fund</i> | |
| State/Federal Funding | 470,130 |
| Total Job and Family Services Fund | <u>470,130</u> |
| <i>Road (MVGT) Fund</i> | |
| Motor Vehicle License Tax | 852,781 |
| Permissive Motor Vehicle Tax | 264,240 |
| Gasoline Tax | 1,168,726 |
| Fines | 5,469 |
| Total Road (MVGT) Fund | <u>2,291,216</u> |
| <i>Children Services Fund</i> | |
| State Property Tax Reimbursements | 53,640 |
| State Grants | 168,201 |
| Total Children Services Fund | <u>221,841</u> |
| <i>MR/DD (Beacon School) Fund</i> | |
| State Property Tax Reimbursements | 110,033 |
| State/Federal Funding | 3,116 |
| Total MR/DD (Beacon School) Fund | <u>113,149</u> |
| <i>Ambulance Service Fund</i> | |
| State Property Tax Reimbursements | 57,196 |
| Total Ambulance Service Fund | <u>57,196</u> |
| <i>Nonmajor Governmental Funds</i> | |
| State Property Tax Reimbursements | 22,942 |
| State/Federal Funding | 38,843 |
| Total Nonmajor Governmental Funds | <u>61,785</u> |
| Total Intergovernmental Receivables | <u><u>\$3,976,879</u></u> |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2005

NOTE 14 - LOANS RECEIVABLE

Loans receivable represent low interest loans made by the County for community development and small business projects under the Federal Community Development Block Grant (CDBG) program and for emergency assistance to county residents administered by the County Commissioners. Loans receivable (net of uncollectible amounts) for the primary government, as of December 31, 2005, consisted of the following:

| <u>Fund</u> | <u>Amount</u> | <u>Interest Rate</u> | <u>Terms</u> |
|----------------------------|------------------|----------------------|-------------------|
| ACENET Revolving Loan | \$8,886 | 11-12% | 1.75 to 5 yrs. |
| CD Revolving Loan | 606,726 | 3-11% | 6 to 20 yrs. |
| Emergency Home Repair Loan | <u>2,483</u> | 0% | 18 mos. to 8 yrs. |
| <i>Total</i> | <u>\$618,095</u> | | |

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

NOTE 15 - LANDFILL CLOSURE

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

The landfill was certified by the EPA as closed in October, 1998 so the post-closure monitoring and maintenance has started. The total cost for this phase over the next twenty-three years is estimated to be \$2,799,895. 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 \$188,808 to cover the closure and post-closure costs. The terms of these loans are detailed in Note 9, Long-Term Debt and Other Obligations.

NOTE 16 – CAPITAL ASSETS

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

Governmental Activities

General Government:

| | |
|-----------------------------|--------------|
| Legislative and Executive | \$162,303 |
| Judicial | 27,249 |
| Public Safety | 178,350 |
| Public Works | 2,885,407 |
| Health | 122,283 |
| Human Services | 304,428 |
| Conservation and Recreation | <u>8,961</u> |

Total Governmental Activities Depreciation Expense \$3,688,981

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2005

NOTE 16 – CAPITAL ASSETS - Continued

A summary of the changes in general capital assets during 2005 were as follows:

| | Restated Balance January 1, 2005 | Additions | Deletions | Balance December 31, 2005 |
|--|---|--------------------|--------------------|---------------------------------|
| Governmental Activities | | | | |
| <i>Nondepreciable Capital Assets:</i> | | | | |
| Land | \$985,966 | \$10,000 | \$0 | \$995,966 |
| Historical Objects | 2,550 | 0 | 0 | 2,550 |
| Total Nondepreicable Capital Assets | <u>988,516</u> | <u>10,000</u> | <u>0</u> | <u>998,516</u> |
| <i>Depreciable Capital Assets:</i> | | | | |
| Improvements Other Than Buildings | 547,031 | 1,001 | 0 | 548,032 |
| Buildings | 15,445,713 | 308,640 | (52,000) | 15,702,353 |
| Furniture and Equipment | 10,066,466 | 1,966,067 | (580,770) | 11,451,763 |
| Infrastructure | <u>66,913,003</u> | <u>2,900,865</u> | <u>(96,841)</u> | <u>69,717,027</u> |
| Total Depreciable Capital Assets | <u>92,972,213</u> | <u>5,176,573</u> | <u>(729,611)</u> | <u>97,419,175</u> |
| <i>Accumulated Depreciation:</i> | | | | |
| Improvements Other Than Buildings | (129,401) | (14,228) | 0 | (143,629) |
| Buildings | (4,503,601) | (317,358) | 11,353 | (4,809,606) |
| Furniture and Equipment | (3,709,509) | (611,206) | 375,300 | (3,945,415) |
| Infrastructure | <u>(21,916,025)</u> | <u>(2,746,189)</u> | <u>43,030</u> | <u>(24,619,184)</u> |
| Total Accumulated Depreciation | <u>(30,258,536)</u> | <u>(3,688,981)</u> | <u>429,683</u> | <u>(33,517,834)</u> |
| Depreciable Capital Assets, Net | <u>62,713,677</u> | <u>1,487,592</u> | <u>(299,928)</u> | <u>63,901,341</u> |
| Governmental Activities Capital Assets, Net | <u>\$63,702,193</u> | <u>\$1,497,592</u> | <u>(\$299,928)</u> | <u>\$64,899,857</u> |

The above assets include \$252,721 of Furniture and Equipment that are under capital leases.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2005

NOTE 16 – CAPITAL ASSETS – Continued

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

| | Restated Balance January 1, 2005 | Additions | Deletions | Balance December 31, 2005 |
|---|---|--------------------|----------------|---------------------------------|
| Business-Type Activities: | | | | |
| <i>Nondepreciable Capital Assets:</i> | | | | |
| Land | \$29,741 | \$0 | \$0 | \$29,741 |
| Total Nondepreciable Capital Assets | 29,741 | 0 | 0 | 29,741 |
| <i>Depreciable Capital Assets:</i> | | | | |
| Improvements Other Than Buildings | 8,912 | 0 | 0 | 8,912 |
| Plant and Facilities (Water and Sewer Lines) | 6,586,310 | 5,093 | 0 | 6,591,403 |
| Buildings | 270,993 | 0 | (1,600) | 269,393 |
| Furniture and Equipment | 622,702 | 2,160 | 0 | 624,862 |
| Total Depreciable Capital Assets | 7,488,917 | 7,253 | (1,600) | 7,494,570 |
| <i>Accumulated Depreciation:</i> | | | | |
| Improvements Other Than Buildings | (3,164) | (285) | 0 | (3,449) |
| Plant and Facilities | (1,200,515) | (136,298) | 0 | (1,336,813) |
| Buildings | (32,081) | (5,448) | 1,054 | (36,475) |
| Furniture and Equipment | (284,694) | (26,549) | 0 | (311,243) |
| Total Accumulated Depreciation | (1,520,454) | (168,580) | 1,054 | (1,687,980) |
| Depreciable Capital Assets, Net | 5,968,463 | (161,327) | (546) | 5,806,590 |
| Total Business-Type Activities Capital Assets, Net | \$5,998,204 | (\$161,327) | (\$546) | \$5,836,331 |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 17 - PROPERTY TAX REVENUE

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value by property classification upon which the 2005 tax levy was based follows:

| | Assessed Values |
|---|------------------------|
| Real Property | \$634,240,770 |
| Tangible Personal Property | 36,745,484 |
| Public Utility Real & Personal Property | 81,004,850 |
| Total | \$751,991,104 |

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, 16.5 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 Collection Year |
|--------------------|-----|--------------------------------|--------------------------------|---|--------------|--------------------------------------|
| | | | | Residential/ Agricultural | Other | |
| EMS Replacement | (c) | 2000 | 1.00 | .828318 | .909274 | 2005 |
| EMS Replacement | (c) | 1999 | .50 | .371126 | .426496 | 2009 |
| EMS Replacement | (c) | 2002 | 1.00 | .830718 | .909274 | 2007 |
| HEALTH 2000 | (c) | 2000 | .40 | .331327 | .363710 | 2010 |
| HEALTH 1997 | (c) | 1997 | .30 | .222521 | .255897 | 2007 |
| HEALTH 1999 | (c) | 1999 | .30 | .222675 | .255897 | 2009 |
| 317 BRD 92 | (c) | 2002 | 1.00 | .847309 | .909992 | 2012 |
| 317 BRD 98 | (c) | 1998 | 1.00 | .697952 | .839280 | 2008 |
| Children Services | (c) | 2000 | 2.00 | 1.656636 | 1.818548 | 2010 |
| Children Services | (c) | 1997 | 1.50 | 1.112604 | 1.279487 | 2007 |
| T B Hospital 1995 | | 2000 | .30 | .188485 | .225173 | 2005 |
| Beacon | | 1977 | 1.00 | .238475 | .360592 | Cont. |
| Beacon 1994 | (c) | 1994 | 1.85 | 1.159441 | 1.88564 | 2010 |
| Beacon School 2001 | (c) | 2001 | 1.80 | 1.492839 | 1.636693 | Cont. |
| Beacon School 1994 | (c) | 2002 | 1.80 | 1.495292 | 1.636693 | Cont. |
| Senior Citizens | (c) | 2002 | .75 | .623039 | .681956 | 2007 |
| | | | 16.50 | 12.318757 | 13.897526 | |

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 17 - PROPERTY TAX REVENUE - Continued

In 2005, real property taxes were levied on January 1, 2005, on assessed values as of January 1, 2004, 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 2002. Real estate taxes were due and payable by May 9 and September 26, 2005; personal property taxes were due and payable by June 14 and November 14, 2005. 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, 2005. Although total property tax collections for the next ensuing fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are intended to finance the subsequent year's operations. Therefore, the delinquent taxes outstanding and available to the County within the first 60 days of 2006 were recorded as 2005 revenue, the remaining receivable is offset by a credit to deferred revenue in the fund financial statements.

NOTE 18 - SALES TAX REVENUE

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

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

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

In 2005, these sales taxes generated a combined total of \$5,808,439 in tax revenue.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 19 - RISK MANAGEMENT

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

The County is a member of the County Risk Sharing Authority (CORSA), which includes 66 Ohio Counties. CORSA provides the following coverages:

| <u>Coverage</u> | <u>Amount</u> |
|---|------------------------|
| Comprehensive General Liability | \$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.

The County covers all its employees under the Ohio Bureau of Worker's Compensation. The County also provides limited major medical, health, dental and vision insurance for those employees who choose to participate through a fully funded plan with Medical Mutual. The premiums are paid by the employees and from each of the respective funds from which the employee is paid and are then used by Medical Mutual to pay any claims. There is also a Stop Loss commercial policy for claims in excess of \$100,000 per employee.

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

NOTE 20 - CONTINGENCIES

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 21 – ACCOUNTABILITY AND COMPLIANCE

1. Deficit Fund Balances

| Fund | Fund Balance Deficit |
|--|-------------------------|
| Nonmajor Special Revenue Funds: | |
| Byrne Grant | \$1,509 |
| Victims Assistance | 16,364 |

The deficits in the Byrne Grant and Victims Assistance 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.

2. Legal Compliance

The following funds and accounts had expenditures plus encumbrances that exceeded appropriations for the year ended December 31, 2005:

| | Excess |
|--|-----------|
| Special Revenue Funds: | |
| Help America Vote Act Grant Fund | |
| General Government-Legislative and Executive | |
| Contractual Services | \$ 18,124 |
| Capital Outlay | 638,468 |

The reason the actual expenditures plus encumbrances for the above fund and accounts exceeded appropriations is that the County received notification of this grant in late December 2005 after the final budget had been approved. The County was legally required to show the receipt and expenditure for the services and equipment of this grant in 2005 even though it was not received for the most part until 2006.

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS

The following are the ATCO, Inc. and Athens County Port Authority notes to financial statements for the year ended December 31, 2005:

ORGANIZATIONS AND PROGRAM/SUPPORTING SERVICES

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

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

CASH AND CASH EQUIVALENTS

ATCO and the Port Authority considers deposits with maturities of twelve months or less to be cash equivalents.

ALLOWANCE FOR DOUBTFUL ACCOUNTS

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

INVENTORY

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

2. RELATED PARTY TRANSACTIONS

During 2005, 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 \$230,223 for such in-kind contributions.

3. INCOME TAXES

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

4. CAPITAL ASSETS

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

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

Depreciation expense for the year ended December 31, 2005 was \$8,265 for ATCO and \$40,227 for Athens County Port Authority.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

5. CAPITAL ASSETS – Continued

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

| | Balance January 1, 2005 | Additions | Deletions | Balance December 31, 2005 |
|---|-------------------------------|--------------------------|-------------------|---------------------------------|
| ATCO Inc.: | | | | |
| <i>Depreciable Capital Assets:</i> | | | | |
| Property and Equipment | \$160,894 | \$5,375 | \$0 | \$166,269 |
| Total Depreciable Capital Assets | <u>160,894</u> | <u>5,375</u> | <u>0</u> | <u>166,269</u> |
| <i>Accumulated Depreciation:</i> | | | | |
| Property and Equipment | (147,677) | (8,264) | | (155,941) |
| Total Accumulated Depreciation | <u>(147,677)</u> | <u>(8,264)</u> | <u>0</u> | <u>(155,941)</u> |
| Depreciable Capital Assets, Net | <u>13,217</u> | <u>(2,889)</u> | <u>0</u> | <u>10,328</u> |
| ATCO Inc. Capital Assets, Net | <u><u>\$13,217</u></u> | <u><u>(\$2,889)</u></u> | <u><u>\$0</u></u> | <u><u>\$10,328</u></u> |
| | | | | |
| | Balance January 1, 2005 | Additions | Deletions | Balance December 31, 2005 |
| Athens County Port Authority: | | | | |
| <i>Nondepreciable Capital Assets:</i> | | | | |
| Land | \$696,423 | \$0 | \$0 | \$696,423 |
| Total Nondepreciable Capital Assets | <u>696,423</u> | <u>0</u> | <u>0</u> | <u>696,423</u> |
| <i>Depreciable Capital Assets:</i> | | | | |
| Buildings | 1,917,449 | 18,153 | 0 | 1,935,602 |
| Total Depreciable Capital Assets | <u>1,917,449</u> | <u>18,153</u> | <u>0</u> | <u>1,935,602</u> |
| <i>Accumulated Depreciation:</i> | | | | |
| Buildings | (98,887) | (40,227) | 0 | (139,114) |
| Total Accumulated Depreciation | <u>(98,887)</u> | <u>(40,227)</u> | <u>0</u> | <u>(139,114)</u> |
| Depreciable Capital Assets, Net | <u>1,818,562</u> | <u>(22,074)</u> | <u>0</u> | <u>1,796,488</u> |
| Athens County Port Authority Capital Assets, Net | <u><u>\$2,514,985</u></u> | <u><u>(\$22,074)</u></u> | <u><u>\$0</u></u> | <u><u>\$2,492,911</u></u> |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

6. NOTES PAYABLE

The Athens County Port Authority note transactions for the year ended December 31, 2005, were as follows:

| Purpose | Balance January 1, 2005 | Additions | Deletions | Balance December 31, 2005 | Amount Due Within One Year |
|---|--|-------------------------|---------------------------|--|---|
| Athens County Port Authority: | | | | | |
| <i>Notes Payable:</i> | | | | | |
| ODOD State Rural Industrial Park Loan 0.2% | \$386,078 | \$0 | (\$43,247) | \$342,831 | \$44,451 |
| Taxable Revenue Anticipation Note 4.5% | 735,719 | 0 | (44,530) | 691,189 | 46,602 |
| ODOD State Rural Industrial Park Loan 0.2% | 493,350 | 0 | (30,327) | 463,023 | 31,249 |
| Hocking Valley Bank 4.0% | 299,868 | 0 | (299,868) | 0 | 0 |
| Hocking Valley Bank 5.78% | 0 | 299,943 | (390) | 299,553 | 299,553 |
| Hocking Valley Bank 5.75% | 0 | 25,075 | (25,075) | 0 | 0 |
| Hocking Valley Bank 6.75% | 0 | 75,000 | (68) | 74,932 | 74,932 |
| Athens County Port Authority Notes Payable | <u>\$1,915,015</u> | <u>\$400,018</u> | <u>(\$443,505)</u> | <u>\$1,871,528</u> | <u>\$496,787</u> |

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2005 are as follows:

| For Year Ended December 31 | Ohio Department of Development State Rural Industrial Park Loan #1 | | Taxable Revenue Anticipation Note | | Ohio Department of Development State Rural Industrial Park Loan #2 | |
|---|---|------------------------|--|-------------------------|---|------------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2006 | \$44,451 | \$9,677 | \$46,602 | \$30,141 | \$31,248 | \$14,585 |
| 2007 | 45,689 | 8,326 | 49,193 | 27,981 | 32,199 | 13,556 |
| 2008 | 46,962 | 6,938 | 51,453 | 25,721 | 33,179 | 12,495 |
| 2009 | 48,270 | 5,511 | 53,816 | 23,357 | 34,188 | 11,401 |
| 2010-2014 | 157,459 | 7,582 | 308,519 | 77,349 | 187,183 | 39,409 |
| 2015-2018 | 181,606 | 10,663 | 145,026 | 8,385 | 8,385 | 8,385 |
| | <u>\$342,831</u> | <u>\$38,034</u> | <u>\$691,189</u> | <u>\$195,212</u> | <u>\$463,023</u> | <u>\$99,831</u> |

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

7. SECURITY DEPOSIT

The Athens County Port Authority is holding a security deposit from the Nebraska Book Company which is included in its long term liabilities. The 2005 activity for this is as follows:

| Purpose | Balance January 1, 2005 | Additions | Deletions | Balance December 31, 2005 | Amount Due Within One Year |
|--------------------------------------|--|------------------|------------------|--|---|
| Athens County Port Authority: | | | | | |
| <i>Security Deposit:</i> | | | | | |
| Nebraska Book Company | \$17,077 | \$0 | \$0 | \$17,077 | \$0 |

8. CONCENTRATIONS OF CREDIT RISK

ATCO has financial instruments that subject the Company to concentrations of credit risk which include cash accounts in financial institutions that may, from time to time, exceed federal insurance limits. At December 31, 2005, deposits in excess of Federal Deposit Insurance Corporation limits amounted to \$109,048.

For ATCO, three customers represent 66% of total assembly contract billings for 2005 while three customers represent 77% of accounts receivable at December 31, 2005.

9. DEFERRED REVENUE

For ATCO, deferred revenue consists of funds awarded to the Company which have not yet been expended for their intended purpose. Revenue is recognized in the period in which the funds are expended. Should the grant period expire without the funds being fully expended, the Company would be required to return the unspent funds to the grantor. The Company also accounts for unredeemed gift certificate sales as deferred revenue. Deferred revenue at December 31, 2005 consists of:

| | |
|--|-----------------|
| Grant from the Foundation for Appalachian Ohio | \$46,142 |
| Grant from the Ohio Arts Council | 5,000 |
| Grant from Wright State University | 4,366 |
| Other Grants and Awards | 4,659 |
| Unredeemed gift certificates | 317 |
| | <u>\$60,484</u> |

NOTE 23 – SUBSEQUENT EVENTS

In April of 2006 the County sold the County Engineer's main depot in the city of Athens for \$2,300,000. With the proceeds of this sale, \$272,594 has been used to purchase land in Canaan Township for a new main depot while the remainder will be used to construct the buildings on this site.

COMBINING STATEMENTS

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Dog and Kennel

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

County Donations

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

Child Support Enforcement

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

Indigent Guardianship

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

Real Estate Assessment

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

GIS (Geographic Information System)

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

County Planner

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

Emergency Management Agency

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

DRETAC (Delinquent Real Estate and Tax Assessment Collection)

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

Treasurer's Prepayment Interest

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

Marriage License

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

Probate/Juvenile Computerization

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

ATHENS COUNTY, OHIO

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.

Probate Court Projects

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

Juvenile Tobacco Intervention

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

BCI Fingerprint

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

Concealed Carry Weapons

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

Sheriff's Grant Projects

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

Indigent Drivers Alcohol Treatment

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

D.U.I. Enforcement and Education

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

Drug Law Enforcement

To account for fine monies collected under Section 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.

ATHENS COUNTY, OHIO

Title Administration

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

Recorder Equipment

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

T.B. Hospital

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

Senior Citizens Levy

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

MR/DD Medicaid Risk

To account for money set aside to cover costs incurred that would not be covered by Medicaid for MR/DD.

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.

DUI Grant

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

ACENET Revolving Loan

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

CDBG (Community Development Block Grants)

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

CD Revolving Loan

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

Emergency Home Repair Loan

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

WIA Grant

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

FEMA Grant

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

ATHENS COUNTY, OHIO

FEMA Reimbursement Grant

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

Emergency Relief Cleanup

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

EMA DOJ Grant

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

EMA FEMA Grant

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

EMA Pre-Disaster Mitigation Grant

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

Help America Vote Act Grant

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

TASC Grants

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

TASC Athens County Municipal Drug Court

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

Litter Control

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

Local Emergency Planning

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

Recycle Ohio

To account for revenue from a state grant that is used by the Athens-Hocking Solid Waste District.

Probate Court Mental Illness

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

Psychological Evaluation Grant

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

TCMPA (Terrorism Consequence Management Preparedness Assistance) Grant

To account for revenue from a federal grant from the Federal Emergency Management Agency through the Ohio Emergency Management Agency to be used by the County's Emergency Management Agency for terrorism preparedness.

ATHENS COUNTY, OHIO

Clean Kids Grant

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

DARE Grant

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

Sheriff Equipment Grant

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

Youth Services

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

Juvenile Court Projects

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

Byrne Grant

To account for monies received for a federal grant from the United States Department of Justice that passes through the Ohio Office of Criminal Justice Services to be used for victims assistance.

Victims Assistance

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

OCJS DVDA Sheriff

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

OCJS Prosecutor

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

ATHENS COUNTY, OHIO

Nonmajor Debt Service Funds

Jail Bond Retirement

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

691 Landfill Loans Retirement

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

Beacon Bond Retirement

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

Building Renovations

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

Plains Water Assessment Bond Retirement

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

Plains Sewer Assessment Bond Retirement

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

County Buildings Bond Retirement

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

Nonmajor Capital Projects Funds

County Home Improvement

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

Dog Shelter Construction

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

Issue 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.

Health Department Renovation

To account for funds borrowed in order to renovate a Health Department building.

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2005

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|--------------------------------------|--|--|
| <u>Assets:</u> | | | | |
| Cash and Cash Equivalents | \$4,260,958 | \$35,815 | \$130,072 | \$4,426,845 |
| Cash and Cash Equivalents in Segregated Accounts | 22,021 | | | 22,021 |
| <u>Receivables:</u> | | | | |
| Property Taxes | 540,476 | | | 540,476 |
| Sales Tax | 186,700 | | | 186,700 |
| Loans | 618,095 | | | 618,095 |
| Interfund Receivable | 3,148 | | | 3,148 |
| Intergovernmental Receivable | 61,785 | | | 61,785 |
| Prepaid Items | 16,044 | | | 16,044 |
| Total Assets | \$5,709,227 | \$35,815 | \$130,072 | \$5,875,114 |
| <u>Liabilities:</u> | | | | |
| Accounts Payable | \$103,778 | \$0 | \$0 | \$103,778 |
| Contracts Payable | 29,578 | | | 29,578 |
| Accrued Wages and Benefits | 39,306 | | | 39,306 |
| Compensated Absences Payable | 3,181 | | | 3,181 |
| Interfund Payable | 43,501 | | | 43,501 |
| Intergovernmental Payable | 122,046 | | | 122,046 |
| Deferred Revenue | 560,079 | | | 560,079 |
| Matured Bonds Payable | | 17,000 | | 17,000 |
| Matured Interest Payable | | 10,560 | | 10,560 |
| Total Liabilities | 901,469 | 27,560 | 0 | 929,029 |
| <u>Fund Balances:</u> | | | | |
| Reserved for Loans Receivable | 547,291 | | | 547,291 |
| Reserved for Encumbrances | 55,265 | | 234 | 55,499 |
| <u>Unreserved/Undesignated, Reported in:</u> | | | | |
| Special Revenue Funds | 4,205,202 | | | 4,205,202 |
| Debt Service Funds | | 8,255 | | 8,255 |
| Capital Projects Funds | | | 129,838 | 129,838 |
| Total Fund Balances (Deficits) | 4,807,758 | 8,255 | 130,072 | 4,946,085 |
| Total Liabilities and Fund Balances | \$5,709,227 | \$35,815 | \$130,072 | \$5,875,114 |

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2005

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|--------------------------------------|--|--|
| <u>Revenues:</u> | | | | |
| Property Taxes | \$593,943 | \$20 | \$0 | \$593,963 |
| Sales Tax | 1,161,202 | | | 1,161,202 |
| Intergovernmental | 4,821,201 | | 790,629 | 5,611,830 |
| Charges for Services | 994,267 | | | 994,267 |
| Licenses and Permits | 106,249 | | | 106,249 |
| Fines and Forfeitures | 26,614 | | | 26,614 |
| Interest | 38,285 | 21 | | 38,306 |
| Other Revenues | 389,878 | | 40,774 | 430,652 |
| <i>Total Revenue</i> | <u>8,131,639</u> | <u>41</u> | <u>831,403</u> | <u>8,963,083</u> |
| <u>Expenditures:</u> | | | | |
| <i>Current:</i> | | | | |
| <i>General Government:</i> | | | | |
| Legislative and Executive | 1,145,420 | | | 1,145,420 |
| Judicial | 366,877 | | | 366,877 |
| Public Safety | 2,101,625 | | | 2,101,625 |
| Public Works | 1,104,170 | | | 1,104,170 |
| Health | 352,598 | | | 352,598 |
| Human Services | 3,329,080 | | | 3,329,080 |
| Economic Development and Assistance | 34,636 | | | 34,636 |
| Capital Outlay | | | 896,122 | 896,122 |
| <i>Debt Service:</i> | | | | |
| Principal Retirement | | 377,226 | | 377,226 |
| Interest and Fiscal Charges | | 185,917 | 404 | 186,321 |
| <i>Total Expenditures</i> | <u>8,434,406</u> | <u>563,143</u> | <u>896,526</u> | <u>9,894,075</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(302,767)</u> | <u>(563,102)</u> | <u>(65,123)</u> | <u>(930,992)</u> |
| <u>Other Financing Sources (Uses):</u> | | | | |
| Proceeds From Issuance of Notes | | 914,000 | | 914,000 |
| Proceeds From Premium on Notes | | 12,529 | | 12,529 |
| Transfers - In | 266,459 | 544,954 | 83,453 | 894,866 |
| Transfers - Out | (4,615) | | | (4,615) |
| <i>Total Other Sources (Uses)</i> | <u>261,844</u> | <u>1,471,483</u> | <u>83,453</u> | <u>1,816,780</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | (40,923) | 908,381 | 18,330 | 885,788 |
| Fund Balances (Deficit) at Beginning of Year, As Restated | <u>4,848,681</u> | <u>(900,126)</u> | <u>111,742</u> | <u>4,060,297</u> |
| Fund Balances (Deficits) at End of Year | <u>\$4,807,758</u> | <u>\$8,255</u> | <u>\$130,072</u> | <u>\$4,946,085</u> |

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

| | Dog and Kennel | County Donations | Child Support Enforcement | Indigent Guardianship | Real Estate Assessment |
|---|-------------------|---------------------|---------------------------------|--------------------------|------------------------------|
| <u>Assets:</u> | | | | | |
| Cash and Cash Equivalents | \$10,541 | \$108 | \$56,251 | \$6,774 | \$619,583 |
| Cash and Cash Equivalents in Segregated Accounts | | | | 319 | |
| <u>Receivables:</u> | | | | | |
| Property Taxes | | | | | |
| Sales Tax | | | | | |
| Loans | | | | | |
| Interfund Receivable | | | | | 1,104 |
| Intergovernmental Receivable | 41 | | 20,174 | | 4,604 |
| Prepaid Items | 395 | | | | |
| Total Assets | \$10,977 | \$108 | \$76,425 | \$7,093 | \$625,291 |
| <u>Liabilities:</u> | | | | | |
| Accounts Payable | \$3,863 | \$0 | \$45 | \$0 | \$73 |
| Contracts Payable | | | | | |
| Accrued Wages and Benefits | 794 | | 13,349 | | 2,551 |
| Compensated Absences Payable | | | | | |
| Interfund Payable | 1,880 | | 17,384 | | |
| Intergovernmental Payable | 2,354 | | 39,834 | | 7,168 |
| Deferred Revenue | | | | | |
| Total Liabilities | 8,891 | 0 | 70,612 | 0 | 9,792 |
| <u>Fund Balances:</u> | | | | | |
| Reserved for Loans Receivable | | | | | |
| Reserved for Encumbrances | | | | | |
| <u>Unreserved/Undesignated, Reported in:</u> | | | | | |
| Special Revenue Funds | 2,086 | 108 | 5,813 | 7,093 | 615,499 |
| Total Fund Balances (Deficits) | 2,086 | 108 | 5,813 | 7,093 | 615,499 |
| Total Liabilities and Fund Balances | \$10,977 | \$108 | \$76,425 | \$7,093 | \$625,291 |

| <u>GIS</u> | <u>County Planner</u> | <u>Emergency Management Agency</u> | <u>DRETAC</u> | <u>Treasurer's Prepayment Interest</u> | <u>Marriage License</u> | <u>Probate/ Juvenile Computer- ization</u> |
|-----------------|---------------------------|--|------------------|--|-----------------------------|--|
| \$80,592 | \$29,232 | \$14,455 | \$119,566 | \$6,855 | \$5,414 | \$11,390 |
| | | | | | 856 | 1,082 |
| <u>4,046</u> | <u>364</u> | <u>191</u> | <u>7</u> | <u>357</u> | | |
| <u>\$84,638</u> | <u>\$29,596</u> | <u>\$14,646</u> | <u>\$119,573</u> | <u>\$7,212</u> | <u>\$6,270</u> | <u>\$12,472</u> |
| \$0 | \$410 | \$335 | \$0 | \$0 | \$0 | \$0 |
| | 1,739 | 608 | 1,511 | 1 | | |
| 1,456 | 178 | 55 | 806 | | | |
| | 5,094 | 1,766 | 3,854 | | | |
| <u>1,456</u> | <u>7,421</u> | <u>2,764</u> | <u>6,172</u> | <u>1</u> | <u>0</u> | <u>0</u> |
| | | 183 | | | | |
| <u>83,182</u> | <u>22,175</u> | <u>11,699</u> | <u>113,401</u> | <u>7,211</u> | <u>6,270</u> | <u>12,472</u> |
| <u>83,182</u> | <u>22,175</u> | <u>11,882</u> | <u>113,401</u> | <u>7,211</u> | <u>6,270</u> | <u>12,472</u> |
| <u>\$84,638</u> | <u>\$29,596</u> | <u>\$14,646</u> | <u>\$119,573</u> | <u>\$7,212</u> | <u>\$6,270</u> | <u>\$12,472</u> |

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

| | Probate/ Juvenile Computer Legal Research | Common Pleas Computer- ization | Common Pleas Computer Legal Research | Special Projects Common Pleas | Probate Court Projects |
|---|---|---|--|--|------------------------------|
| <u>Assets:</u> | | | | | |
| Cash and Cash Equivalents | \$5,868 | \$70,431 | \$2,822 | \$9,029 | \$22,586 |
| Cash and Cash Equivalents in Segregated Accounts | 330 | 1,707 | 132 | 291 | 525 |
| <u>Receivables:</u> | | | | | |
| Property Taxes | | | | | |
| Sales Tax | | | | | |
| Loans | | | | | |
| Interfund Receivable | | | | | |
| Intergovernmental Receivable | | | | | |
| Prepaid Items | | | | | |
| Total Assets | <u>\$6,198</u> | <u>\$72,138</u> | <u>\$2,954</u> | <u>\$9,320</u> | <u>\$23,111</u> |
| <u>Liabilities:</u> | | | | | |
| Accounts Payable | \$0 | \$0 | \$0 | \$0 | \$0 |
| Contracts Payable | | | | | |
| Accrued Wages and Benefits | | | | | |
| Compensated Absences Payable | | | | | |
| Interfund Payable | | | | | |
| Intergovernmental Payable | | | | | |
| Deferred Revenue | | | | | |
| Total Liabilities | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>Fund Balances:</u> | | | | | |
| Reserved for Loans Receivable | | | | | |
| Reserved for Encumbrances | | | | | |
| <u>Unreserved/Undesignated, Reported in:</u> | | | | | |
| Special Revenue Funds | <u>6,198</u> | <u>72,138</u> | <u>2,954</u> | <u>9,320</u> | <u>23,111</u> |
| Total Fund Balances (Deficits) | <u>6,198</u> | <u>72,138</u> | <u>2,954</u> | <u>9,320</u> | <u>23,111</u> |
| Total Liabilities and Fund Balances | <u>\$6,198</u> | <u>\$72,138</u> | <u>\$2,954</u> | <u>\$9,320</u> | <u>\$23,111</u> |

| <u>Juvenile Tobacco Intervention</u> | <u>BCI Fingerprint</u> | <u>Concealed Carry Weapons</u> | <u>Sheriff's Grant Projects</u> | <u>Indigent Drivers Alcohol Treatment</u> | <u>D.U.I. Enforcement & Education</u> | <u>Drug Law Enforcement</u> |
|--------------------------------------|------------------------|--------------------------------|---------------------------------|---|---|-----------------------------|
| \$8,610 | \$589 | \$6,272 | \$10,895 | \$1,828 | \$670 | \$29,200 |
| \$160 | | | | | | |
| | | | 2,044 | | | |
| | | | | | | 173 |
| <u>\$8,770</u> | <u>\$589</u> | <u>\$6,272</u> | <u>\$12,939</u> | <u>\$1,828</u> | <u>\$670</u> | <u>\$29,373</u> |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | 250 | | | |
| | | | 2,326 | | | |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>2,576</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>8,770</u> | <u>589</u> | <u>6,272</u> | <u>10,363</u> | <u>1,828</u> | <u>670</u> | <u>29,373</u> |
| <u>8,770</u> | <u>589</u> | <u>6,272</u> | <u>10,363</u> | <u>1,828</u> | <u>670</u> | <u>29,373</u> |
| <u>\$8,770</u> | <u>\$589</u> | <u>\$6,272</u> | <u>\$12,939</u> | <u>\$1,828</u> | <u>\$670</u> | <u>\$29,373</u> |

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

| | Divisions Prosecuting Attorney | Title Administration | Recorder Equipment | T.B. Hospital | Senior Citizens Levy |
|---|--------------------------------------|-------------------------|-----------------------|------------------|----------------------------|
| <u>Assets:</u> | | | | | |
| Cash and Cash Equivalents | \$32,956 | \$128,066 | \$50,777 | \$526,109 | \$107,874 |
| Cash and Cash Equivalents in Segregated Accounts | 500 | 14,863 | | | |
| <u>Receivables:</u> | | | | | |
| Property Taxes | | | | 132,762 | 407,714 |
| Sales Tax | | | | | |
| Loans | | | | | |
| Interfund Receivable | | | | | |
| Intergovernmental Receivable | | | | 5,403 | 17,538 |
| Prepaid Items | | | 482 | | |
| Total Assets | \$33,456 | \$142,929 | \$51,259 | \$664,274 | \$533,126 |
| <u>Liabilities:</u> | | | | | |
| Accounts Payable | \$0 | \$3,770 | \$0 | \$314 | \$0 |
| Contracts Payable | | | 14 | | |
| Accrued Wages and Benefits | 120 | 2,811 | | | |
| Compensated Absences Payable | | 1,607 | | | |
| Interfund Payable | | 8 | | 60 | 129 |
| Intergovernmental Payable | 305 | 7,334 | | | |
| Deferred Revenue | | | | 137,208 | 422,871 |
| Total Liabilities | 425 | 15,530 | 14 | 137,582 | 423,000 |
| <u>Fund Balances:</u> | | | | | |
| Reserved for Loans Receivable | | | | | |
| Reserved for Encumbrances | | | | 1,816 | |
| <u>Unreserved/Undesignated, Reported in:</u> | | | | | |
| Special Revenue Funds | 33,031 | 127,399 | 51,245 | 524,876 | 110,126 |
| Total Fund Balances (Deficits) | 33,031 | 127,399 | 51,245 | 526,692 | 110,126 |
| Total Liabilities and Fund Balances | \$33,456 | \$142,929 | \$51,259 | \$664,274 | \$533,126 |

| <u>MR/DD Medicaid Risk</u> | <u>911 Emergency</u> | <u>Bikeway Maintenance</u> | <u>DUI Grant</u> | <u>ACENET Revolving Loan</u> | <u>CDBG</u> | <u>CD Revolving Loan</u> |
|------------------------------------|--------------------------|--------------------------------|----------------------|--------------------------------------|-----------------|----------------------------------|
| \$61,103 | \$598,484 | \$990 | \$215 | \$18,355 | \$34,009 | \$508,386 |
| | 186,700 | | | 8,886 | | 606,726 |
| | 10,029 | | | | | |
| <u>\$61,103</u> | <u>\$795,213</u> | <u>\$990</u> | <u>\$215</u> | <u>\$27,241</u> | <u>\$34,009</u> | <u>\$1,115,112</u> |
| \$0 | \$16,544 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 12,152 | | | | 29,562 | |
| | 1,574 | | | | | |
| | 32,028 | | | | | |
| <u>0</u> | <u>62,298</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>29,562</u> | <u>0</u> |
| | 52,266 | | | | | 546,531 |
| <u>61,103</u> | <u>680,649</u> | <u>990</u> | <u>215</u> | <u>27,241</u> | <u>3,447</u> | <u>568,581</u> |
| <u>61,103</u> | <u>732,915</u> | <u>990</u> | <u>215</u> | <u>27,241</u> | <u>4,447</u> | <u>1,115,112</u> |
| <u>\$61,103</u> | <u>\$795,213</u> | <u>\$990</u> | <u>\$215</u> | <u>\$27,241</u> | <u>\$34,009</u> | <u>\$1,115,112</u> |

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

| | Emergency Home Repair Loan | WIA Grant | FEMA Grant | FEMA Reimbursement | Emergency Relief and Cleanup |
|---|----------------------------------|------------------------|-------------------------|-----------------------|---------------------------------------|
| <u>Assets:</u> | | | | | |
| Cash and Cash Equivalents | \$0 | \$57,269 | \$295,142 | \$4,729 | \$13,732 |
| Cash and Cash Equivalents in Segregated Accounts | | | | | |
| <u>Receivables:</u> | | | | | |
| Property Taxes | | | | | |
| Sales Tax | | | | | |
| Loans | 2,483 | | | | |
| Interfund Receivable | | | | | |
| Intergovernmental Receivable | | | | | |
| Prepaid Items | | | | | |
| Total Assets | <u>\$2,483</u> | <u>\$57,269</u> | <u>\$295,142</u> | <u>\$4,729</u> | <u>\$13,732</u> |
| <u>Liabilities:</u> | | | | | |
| Accounts Payable | \$0 | \$7,772 | \$46,412 | \$0 | \$0 |
| Contracts Payable | | | | | |
| Accrued Wages and Benefits | | | | | |
| Compensated Absences Payable | | | | | |
| Interfund Payable | | | | | |
| Intergovernmental Payable | | | | | |
| Deferred Revenue | | | | | |
| Total Liabilities | <u>0</u> | <u>7,772</u> | <u>46,412</u> | <u>0</u> | <u>0</u> |
| <u>Fund Balances:</u> | | | | | |
| Reserved for Loans Receivable | 760 | | | | |
| Reserved for Encumbrances | | | | | |
| <u>Unreserved/Undesignated, Reported in:</u> | | | | | |
| Special Revenue Funds | 1,723 | 49,497 | 248,730 | 4,729 | 13,732 |
| Total Fund Balances (Deficits) | <u>2,483</u> | <u>49,497</u> | <u>248,730</u> | <u>4,729</u> | <u>13,732</u> |
| Total Liabilities and Fund Balances | <u>\$2,483</u> | <u>\$57,269</u> | <u>\$295,142</u> | <u>\$4,729</u> | <u>\$13,732</u> |

| EMA DOJ Grant | EMA FEMA Grant | EMA Pre-disaster Mitigation Grant | Help America Vote Act Grant | TASC Grants | TASC Athens County Municipal Drug Court | Litter Control |
|---------------------|----------------------|--|---|----------------|---|-------------------|
| \$26,984 | \$1,142 | \$19,500 | \$13,135 | \$8,774 | \$4,544 | \$1,697 |
| <u>\$26,984</u> | <u>\$1,142</u> | <u>\$19,500</u> | <u>\$13,135</u> | <u>\$8,774</u> | <u>\$4,544</u> | <u>\$1,697</u> |
| \$21,998 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>21,998</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>4,986</u> | <u>1,142</u> | <u>19,500</u> | <u>13,135</u> | <u>8,774</u> | <u>4,544</u> | <u>1,697</u> |
| <u>4,986</u> | <u>1,142</u> | <u>19,500</u> | <u>13,135</u> | <u>8,774</u> | <u>4,544</u> | <u>1,697</u> |
| <u>\$26,984</u> | <u>\$1,142</u> | <u>\$19,500</u> | <u>\$13,135</u> | <u>\$8,774</u> | <u>\$4,544</u> | <u>\$1,697</u> |

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

| | Local Emergency Planning | Recycle Ohio | Probate Court Mental Illness | Psychological Evaluation Grant | TCMPA Grant |
|--|--------------------------------|-----------------|---------------------------------------|--------------------------------------|----------------|
| <u>Assets:</u> | | | | | |
| Cash and Cash Equivalents | \$27,339 | \$1,271 | \$15,324 | \$8,600 | \$3,736 |
| Cash and Cash Equivalents in Segregated Accounts | | | | | |
| <i>Receivables:</i> | | | | | |
| Property Taxes | | | | | |
| Sales Tax | | | | | |
| Loans | | | | | |
| Interfund Receivable | | | | | |
| Intergovernmental Receivable | | | 14,025 | | |
| Prepaid Items | | | | | |
| | | | | | |
| <i>Total Assets</i> | \$27,339 | \$1,271 | \$29,349 | \$8,600 | \$3,736 |
| | | | | | |
| <u>Liabilities:</u> | | | | | |
| Accounts Payable | \$0 | \$0 | \$0 | \$0 | \$0 |
| Contracts Payable | | | | | |
| Accrued Wages and Benefits | | | | | |
| Compensated Absences Payable | | | | | |
| Interfund Payable | | | | | |
| Intergovernmental Payable | | 763 | | | |
| Deferred Revenue | | | | | |
| | | | | | |
| <i>Total Liabilities</i> | 0 | 763 | 0 | 0 | 0 |
| | | | | | |
| <u>Fund Balances:</u> | | | | | |
| Reserved for Loans Receivable | | | | | |
| Reserved for Encumbrances | | | | | |
| <i>Unreserved/Undesignated, Reported in:</i> | | | | | |
| Special Revenue Funds | 27,339 | 508 | 29,349 | 8,600 | 3,736 |
| | | | | | |
| <i>Total Fund Balances (Deficits)</i> | 27,339 | 508 | 29,349 | 8,600 | 3,736 |
| | | | | | |
| <i>Total Liabilities and Fund Balances</i> | \$27,339 | \$1,271 | \$29,349 | \$8,600 | \$3,736 |

| <u>Clean Kids Grant</u> | <u>DARE Grant</u> | <u>Sheriff Equipment Grant</u> | <u>Youth Services</u> | <u>Juvenile Court Projects</u> | <u>Byrne Grant</u> | <u>Victims Assistance</u> |
|-------------------------|-------------------|--------------------------------|-----------------------|--------------------------------|--------------------|---------------------------|
| \$17 | \$4,812 | \$10,420 | \$435,943 | \$87,939 | \$2,132 | \$11,894 |
| | | | | 1,256 | | |
| <u>\$17</u> | <u>\$4,812</u> | <u>\$10,420</u> | <u>\$435,943</u> | <u>\$89,195</u> | <u>\$2,132</u> | <u>\$11,894</u> |
| \$0 | \$0 | \$0 | \$1,338 | \$300 | \$0 | \$604 |
| | | | 1,864 | | | 285 |
| | 100 | | 5,590 | | 2,500 | 20,501 |
| | | | | | 1,141 | 6,868 |
| <u>0</u> | <u>100</u> | <u>0</u> | <u>8,792</u> | <u>300</u> | <u>3,641</u> | <u>28,258</u> |
| <u>17</u> | <u>4,712</u> | <u>10,420</u> | <u>427,151</u> | <u>88,895</u> | <u>(1,509)</u> | <u>(16,364)</u> |
| <u>17</u> | <u>4,712</u> | <u>10,420</u> | <u>427,151</u> | <u>88,895</u> | <u>(1,509)</u> | <u>(16,364)</u> |
| <u>\$17</u> | <u>\$4,812</u> | <u>\$10,420</u> | <u>\$435,943</u> | <u>\$89,195</u> | <u>\$2,132</u> | <u>\$11,894</u> |

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

| | OCJS DVDA Sheriff | OCJS Prosecutor | <u>Totals</u> |
|--|-------------------------|--------------------|--------------------|
| <u>Assets:</u> | | | |
| Cash and Cash Equivalents | \$7,983 | \$15 | \$4,260,958 |
| Cash and Cash Equivalents in Segregated Accounts | | | 22,021 |
| <i>Receivables:</i> | | | |
| Property Taxes | | | 540,476 |
| Sales Tax | | | 186,700 |
| Loans | | | 618,095 |
| Interfund Receivable | | | 3,148 |
| Intergovernmental Receivable | | | 61,785 |
| Prepaid Items | | | 16,044 |
| | <u> </u> | <u> </u> | <u> </u> |
| <i>Total Assets</i> | <u>\$7,983</u> | <u>\$15</u> | <u>\$5,709,227</u> |
| <u>Liabilities:</u> | | | |
| Accounts Payable | \$0 | \$0 | \$103,778 |
| Contracts Payable | | | 29,578 |
| Accrued Wages and Benefits | 1,272 | | 39,306 |
| Compensated Absences Payable | | | 3,181 |
| Interfund Payable | | | 43,501 |
| Intergovernmental Payable | 4,065 | | 122,046 |
| Deferred Revenue | | | 560,079 |
| | <u> </u> | <u> </u> | <u> </u> |
| <i>Total Liabilities</i> | <u>5,337</u> | <u>0</u> | <u>901,469</u> |
| <u>Fund Balances:</u> | | | |
| Reserved for Loans Receivable | | | 547,291 |
| Reserved for Encumbrances | | | 55,265 |
| <i>Unreserved/Undesignated, Reported in:</i> | | | |
| Special Revenue Funds | 2,646 | 15 | 4,205,202 |
| | <u> </u> | <u> </u> | <u> </u> |
| <i>Total Fund Balances (Deficits)</i> | <u>2,646</u> | <u>15</u> | <u>4,807,758</u> |
| | <u> </u> | <u> </u> | <u> </u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$7,983</u> | <u>\$15</u> | <u>\$5,709,227</u> |

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ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005

| | Dog and Kennel | County Donations | Child Support Enforcement | Indigent Guardianship | Real Estate Assessment |
|---|-------------------|---------------------|---------------------------------|--------------------------|------------------------------|
| <u>Revenues:</u> | | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sales Tax | | | | | |
| Intergovernmental | | | 1,328,689 | | |
| Charges for Services | 10,059 | | 103,507 | 4,455 | 437,930 |
| Licenses & Permits | 93,175 | | | | |
| Fines and Forfeitures | 2,780 | | | | |
| Interest | | | | | |
| Other Revenues | 3,150 | | 191,975 | | 4,877 |
| <i>Total Revenue</i> | <u>109,164</u> | <u>0</u> | <u>1,624,171</u> | <u>4,455</u> | <u>442,807</u> |
| <u>Expenditures:</u> | | | | | |
| <i>Current:</i> | | | | | |
| <i>General Government:</i> | | | | | |
| Legislative and Executive | | | | | 331,385 |
| Judicial | | | | | |
| Public Safety | | | | 2,794 | |
| Public Works | | | | | |
| Health | 106,145 | | | | |
| Human Services | | | 1,708,737 | | |
| Economic Development and Assistance | | | | | |
| <i>Total Expenditures</i> | <u>106,145</u> | <u>0</u> | <u>1,708,737</u> | <u>2,794</u> | <u>331,385</u> |
| Excess of Revenues Over (Under) Expenditures | <u>3,019</u> | <u>0</u> | <u>(84,566)</u> | <u>1,661</u> | <u>111,422</u> |
| <u>Other Financing Sources (Uses):</u> | | | | | |
| Transfers - In | | | | | |
| Transfers - Out | | | | | |
| <i>Total Other Sources (Uses)</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 3,019 | 0 | (84,566) | 1,661 | 111,422 |
| Fund Balances (Deficits) at Beginning of Year, As Restated | <u>(933)</u> | <u>108</u> | <u>90,379</u> | <u>5,432</u> | <u>504,077</u> |
| Fund Balances (Deficits) at End of Year | <u>\$2,086</u> | <u>\$108</u> | <u>\$5,813</u> | <u>\$7,093</u> | <u>\$615,499</u> |

| GIS | County Planner | Emergency Management Agency | DRETAC | Treasurer's Prepayment Interest | Marriage License | Probate/ Juvenile Computer- ization |
|-----------------|-------------------|-----------------------------------|------------------|---------------------------------------|---------------------|--|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22,500 | 40,000 5,895 | 35,205 | 105,672 | | 13,074 | 15,261 |
| 63,502 | 3,691 | 6,139 | 6,021 | 1,197 | | |
| 86,002 | 49,586 | 41,344 | 111,693 | 1,197 | 13,074 | 15,261 |
| 79,244 | 140,056 | 66,576 | 113,376 | 1,679 | 6,804 | 18,752 |
| 79,244 | 140,056 | 66,576 | 113,376 | 1,679 | 6,804 | 18,752 |
| 6,758 | (90,470) | (25,232) | (1,683) | (482) | 6,270 | (3,491) |
| 30,000 | 82,500 | 30,994 | | | | |
| 30,000 | 82,500 | 30,994 | 0 | 0 | 0 | 0 |
| 36,758 | (7,970) | 5,762 | (1,683) | (482) | 6,270 | (3,491) |
| 46,424 | 30,145 | 6,120 | 115,084 | 7,693 | 0 | 15,963 |
| <u>\$83,182</u> | <u>\$22,175</u> | <u>\$11,882</u> | <u>\$113,401</u> | <u>\$7,211</u> | <u>\$6,270</u> | <u>\$12,472</u> |

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005

| | Probate/ Juvenile Computer Legal Research | Common Pleas Computer- ization | Common Pleas Computer Legal Research | Special Projects Common Pleas | Probate Court Projects |
|---|---|---|--|--|------------------------------|
| <u>Revenues:</u> | | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sales Tax | | | | | |
| Intergovernmental | | | | | |
| Charges for Services | 4,581 | 25,771 | 1,806 | 4,082 | 7,025 |
| Licenses & Permits | | | | | |
| Fines and Forfeitures | | | | | |
| Interest | | | | | |
| Other Revenues | | | | | |
| <i>Total Revenue</i> | <u>4,581</u> | <u>25,771</u> | <u>1,806</u> | <u>4,082</u> | <u>7,025</u> |
| <u>Expenditures:</u> | | | | | |
| <i>Current:</i> | | | | | |
| <i>General Government:</i> | | | | | |
| Legislative and Executive | | | | | |
| Judicial | 6,744 | | | 17,732 | |
| Public Safety | | | | | |
| Public Works | | | | | |
| Health | | | | | |
| Human Services | | | | | |
| Economic Development and Assistance | | | | | |
| <i>Total Expenditures</i> | <u>6,744</u> | <u>0</u> | <u>0</u> | <u>17,732</u> | <u>0</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(2,163)</u> | <u>25,771</u> | <u>1,806</u> | <u>(13,650)</u> | <u>7,025</u> |
| <u>Other Financing Sources (Uses):</u> | | | | | |
| Transfers - In | | | | | |
| Transfers - Out | | | | | |
| <i>Total Other Sources (Uses)</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | <u>(2,163)</u> | <u>25,771</u> | <u>1,806</u> | <u>(13,650)</u> | <u>7,025</u> |
| Fund Balances (Deficits) at Beginning of Year, As Restated | <u>8,361</u> | <u>46,367</u> | <u>1,148</u> | <u>22,970</u> | <u>16,086</u> |
| Fund Balances (Deficits) at End of Year | <u><u>\$6,198</u></u> | <u><u>\$72,138</u></u> | <u><u>\$2,954</u></u> | <u><u>\$9,320</u></u> | <u><u>\$23,111</u></u> |

| Juvenile Tobacco Intervention | BCI Fingerprints | Concealed Carry Weapons | Sheriff's Grant Projects | Indigent Drivers Alcohol Treatment | D.U.I. Enforcement & Education | Drug Law Enforcement |
|-------------------------------|---------------------|-------------------------|--------------------------|------------------------------------|--------------------------------|------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2,470 | 1,861 | 4,280 | 42,548 | 300 | | |
| | | | | | 235 | 23,599 |
| | | | | | | 3,500 |
| <u>2,470</u> | <u>1,861</u> | <u>4,280</u> | <u>42,548</u> | <u>300</u> | <u>235</u> | <u>27,099</u> |
| | | | | | | |
| | 1,560 | 4,186 | 44,695 | | | 19,205 |
| <u>0</u> | <u>1,560</u> | <u>4,186</u> | <u>44,695</u> | <u>0</u> | <u>0</u> | <u>19,205</u> |
| <u>2,470</u> | <u>301</u> | <u>94</u> | <u>(2,147)</u> | <u>300</u> | <u>235</u> | <u>7,894</u> |
| | | | | | | 11,000 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>11,000</u> |
| 2,470 | 301 | 94 | (2,147) | 300 | 235 | 18,894 |
| <u>6,300</u> | <u>288</u> | <u>6,178</u> | <u>12,510</u> | <u>1,528</u> | <u>435</u> | <u>10,479</u> |
| <u><u>\$8,770</u></u> | <u><u>\$589</u></u> | <u><u>\$6,272</u></u> | <u><u>\$10,363</u></u> | <u><u>\$1,828</u></u> | <u><u>\$670</u></u> | <u><u>\$29,373</u></u> |

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005

| | Diversions Prosecuting Attorney | Title Administration | Recorder Equipment | T.B. Hospital | Senior Citizens Levy |
|---|---------------------------------------|-------------------------|-----------------------|------------------|----------------------------|
| <u>Revenues:</u> | | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$146,780 | \$447,163 |
| Sales Tax | | | | | |
| Intergovernmental | | | | 18,981 | 56,368 |
| Charges for Services | 13,131 | 210,909 | 35,272 | | |
| Licenses & Permits | | | | | |
| Fines and Forfeitures | | | | | |
| Interest | | 585 | | | |
| Other Revenues | | 223 | | 52 | 10 |
| <i>Total Revenue</i> | <u>13,131</u> | <u>211,717</u> | <u>35,272</u> | <u>165,813</u> | <u>503,541</u> |
| <u>Expenditures:</u> | | | | | |
| <i>Current:</i> | | | | | |
| <i>General Government:</i> | | | | | |
| Legislative and Executive | | | 39,233 | | |
| Judicial | | 265,760 | | | |
| Public Safety | 7,850 | | | | |
| Public Works | | | | | |
| Health | | | | 116,162 | |
| Human Services | | | | | 509,776 |
| Economic Development and Assistance | | | | | |
| <i>Total Expenditures</i> | <u>7,850</u> | <u>265,760</u> | <u>39,233</u> | <u>116,162</u> | <u>509,776</u> |
| Excess of Revenues Over (Under) Expenditures | <u>5,281</u> | <u>(54,043)</u> | <u>(3,961)</u> | <u>49,651</u> | <u>(6,235)</u> |
| <u>Other Financing Sources (Uses):</u> | | | | | |
| Transfers - In | | | | | |
| Transfers - Out | | | | | |
| <i>Total Other Sources (Uses)</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 5,281 | (54,043) | (3,961) | 49,651 | (6,235) |
| Fund Balances (Deficits) at Beginning of Year, As Restated | <u>27,750</u> | <u>181,442</u> | <u>55,206</u> | <u>477,041</u> | <u>116,361</u> |
| Fund Balances (Deficits) at End of Year | <u>\$33,031</u> | <u>\$127,399</u> | <u>\$51,245</u> | <u>\$526,692</u> | <u>\$110,126</u> |

| <u>MR/DD Medicaid Risk</u> | <u>911 Emergency</u> | <u>Bikeway Maintenance</u> | <u>DUI Grant</u> | <u>ACENET Revolving Loan</u> | <u>CDBG</u> | <u>CD Revolving Loan</u> |
|------------------------------------|--------------------------|--------------------------------|----------------------|--------------------------------------|----------------|----------------------------------|
| \$0 | \$0 1,161,202 | \$0 | \$0 | \$0 | \$0 740,421 | \$0 |
| | 3,615 | | | | | 36,503 832 |
| <u>0</u> | <u>1,164,817</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>740,421</u> | <u>37,335</u> |
| | 1,539,358 | | | | 747,989 | |
| | | | | | | 34,636 |
| <u>0</u> | <u>1,539,358</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>747,989</u> | <u>34,636</u> |
| <u>0</u> | <u>(374,541)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(7,568)</u> | <u>2,699</u> |
| 53,048 | | | | | | |
| <u>53,048</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 53,048 | (374,541) | 0 | 0 | 0 | (7,568) | 2,699 |
| <u>8,055</u> | <u>1,107,456</u> | <u>990</u> | <u>215</u> | <u>27,241</u> | <u>12,015</u> | <u>1,112,413</u> |
| <u>\$61,103</u> | <u>\$732,915</u> | <u>\$990</u> | <u>\$215</u> | <u>\$27,241</u> | <u>\$4,447</u> | <u>\$1,115,112</u> |

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005

| | Emergency Home Repair Loan | WIA | FEMA Grant | FEMA Reimbursement | Emergency Relief and Cleanup |
|---|----------------------------------|------------------|------------------|-----------------------|---------------------------------------|
| <u>Revenues:</u> | | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sales Tax | | | | | |
| Intergovernmental | | 501,536 | 382,289 | 8,258 | 17,054 |
| Charges for Services | | | | | |
| Licenses & Permits | | | | | |
| Fines and Forfeitures | | | | | |
| Interest | | | | | |
| Other Revenues | | | | | |
| <i>Total Revenue</i> | <u>0</u> | <u>501,536</u> | <u>382,289</u> | <u>8,258</u> | <u>17,054</u> |
| <u>Expenditures:</u> | | | | | |
| <i>Current:</i> | | | | | |
| <i>General Government:</i> | | | | | |
| Legislative and Executive | | | | | |
| Judicial | | | | | |
| Public Safety | | | | | |
| Public Works | | | 133,559 | | 3,322 |
| Health | | | | | |
| Human Services | | 642,260 | | | |
| Economic Development and Assistance | | | | | |
| <i>Total Expenditures</i> | <u>0</u> | <u>642,260</u> | <u>133,559</u> | <u>0</u> | <u>3,322</u> |
| Excess of Revenues Over (Under) Expenditures | <u>0</u> | <u>(140,724)</u> | <u>248,730</u> | <u>8,258</u> | <u>13,732</u> |
| <u>Other Financing Sources (Uses):</u> | | | | | |
| Transfers - In | | | | | |
| Transfers - Out | | | | (3,529) | |
| <i>Total Other Sources (Uses)</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(3,529)</u> | <u>0</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 0 | (140,724) | 248,730 | 4,729 | 13,732 |
| Fund Balances (Deficits) at Beginning of Year, As Restated | <u>2,483</u> | <u>190,221</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balances (Deficits) at End of Year | <u>\$2,483</u> | <u>\$49,497</u> | <u>\$248,730</u> | <u>\$4,729</u> | <u>\$13,732</u> |

| EMA DOJ Grants | EMA FEMA Grant | EMA Pre-disaster Mitigation Grant | Help America Vote Act Grant | TASC Grants | TASC Athens County Municipal Drug Court | Litter Control |
|----------------------|----------------------|--|---|----------------|---|-------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 331,806 | | 19,500 | 672,882 | | | |
| | | | | 4,787 | 8 | |
| <u>331,806</u> | <u>0</u> | <u>19,500</u> | <u>672,882</u> | <u>4,787</u> | <u>8</u> | <u>0</u> |
| | | | 659,747 | | | |
| 321,658 | | | | 5,241 | | |
| <u>321,658</u> | <u>0</u> | <u>0</u> | <u>659,747</u> | <u>5,241</u> | <u>0</u> | <u>0</u> |
| 10,148 | 0 | 19,500 | 13,135 | (454) | 8 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 10,148 | 0 | 19,500 | 13,135 | (454) | 8 | 0 |
| <u>(5,162)</u> | <u>1,142</u> | <u>0</u> | <u>0</u> | <u>9,228</u> | <u>4,536</u> | <u>1,697</u> |
| <u>\$4,986</u> | <u>\$1,142</u> | <u>\$19,500</u> | <u>\$13,135</u> | <u>\$8,774</u> | <u>\$4,544</u> | <u>\$1,697</u> |

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005

| | Local Emergency Planning | Recycle Ohio | Probate Court Mental Illness | Psychological Evaluation Grant | TCMPA Grant |
|---|--------------------------------|-----------------|---------------------------------------|--------------------------------------|----------------|
| <u>Revenues:</u> | | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sales Tax | | | | | |
| Intergovernmental Charges for Services | 13,178 | 96,225 | 78,411 | | |
| Licenses & Permits | | | | | |
| Fines and Forfeitures | | | | | |
| Interest | | | | | |
| Other Revenues | | 28,406 | | | |
| <i>Total Revenue</i> | <u>13,178</u> | <u>124,631</u> | <u>78,411</u> | <u>0</u> | <u>0</u> |
| <u>Expenditures:</u> | | | | | |
| <i>Current:</i> | | | | | |
| <i>General Government:</i> | | | | | |
| Legislative and Executive | | | | | |
| Judicial | | | 57,889 | | |
| Public Safety | 6,420 | | | | |
| Public Works | | | | | |
| Health | | 123,487 | | | |
| Human Services | | | | 1,400 | |
| Economic Development and Assistance | | | | | |
| <i>Total Expenditures</i> | <u>6,420</u> | <u>123,487</u> | <u>57,889</u> | <u>1,400</u> | <u>0</u> |
| Excess of Revenues Over (Under) Expenditures | <u>6,758</u> | <u>1,144</u> | <u>20,522</u> | <u>(1,400)</u> | <u>0</u> |
| <u>Other Financing Sources (Uses):</u> | | | | | |
| Transfers - In | | | | | |
| Transfers - Out | | | | | |
| <i>Total Other Sources (Uses)</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 6,758 | 1,144 | 20,522 | (1,400) | 0 |
| Fund Balances (Deficits) at Beginning of Year, As Restated | <u>20,581</u> | <u>(636)</u> | <u>8,827</u> | <u>10,000</u> | <u>3,736</u> |
| Fund Balances (Deficits) at End of Year | <u>\$27,339</u> | <u>\$508</u> | <u>\$29,349</u> | <u>\$8,600</u> | <u>\$3,736</u> |

| Clean Kids Grant | DARE Grant | Sheriff Equipment Grant | Youth Services | Juvenile Court Projects | Bryne Grant | Victims Assistance |
|------------------|----------------|-------------------------|------------------|-------------------------|------------------|--------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 28 | 8,402 | 209,207 | 25,119 | 19,743 | 124,514 |
| | | | 129 | | 4,751 | 39,367 |
| 0 | 28 | 8,402 | 209,336 | 25,119 | 24,494 | 163,881 |
| | 5,151 | 25 | | | | |
| | | | 212,601 | 14,345 | 34,218 | 200,502 |
| 0 | 5,151 | 25 | 212,601 | 14,345 | 34,218 | 200,502 |
| 0 | (5,123) | 8,377 | (3,265) | 10,774 | (9,724) | (36,621) |
| | | | | | 8,215 | 30,702 (1,086) |
| 0 | 0 | 0 | 0 | 0 | 8,215 | 29,616 |
| 0 | (5,123) | 8,377 | (3,265) | 10,774 | (1,509) | (7,005) |
| 17 | 9,835 | 2,043 | 430,416 | 78,121 | 0 | (9,359) |
| <u>\$17</u> | <u>\$4,712</u> | <u>\$10,420</u> | <u>\$427,151</u> | <u>\$88,895</u> | <u>(\$1,509)</u> | <u>(\$16,364)</u> |

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005

| | OCJS DVDA Sheriff | OCJS Prosecutor | Totals |
|---|-------------------------|--------------------|--------------------|
| <u>Revenues:</u> | | | |
| Property Taxes | \$0 | \$0 | \$593,943 |
| Sales Tax | | | 1,161,202 |
| Intergovernmental | 28,337 | | 4,821,201 |
| Charges for Services | | | 994,267 |
| Licenses & Permits | | | 106,249 |
| Fines and Forfeitures | | | 26,614 |
| Interest | | | 38,285 |
| Other Revenues | 24,843 | | 389,878 |
| <i>Total Revenue</i> | <u>53,180</u> | <u>0</u> | <u>8,131,639</u> |
| <u>Expenditures:</u> | | | |
| <i>Current:</i> | | | |
| <i>General Government:</i> | | | |
| Legislative and Executive | | | 1,145,420 |
| Judicial | | | 366,877 |
| Public Safety | 82,147 | | 2,101,625 |
| Public Works | | | 1,104,170 |
| Health | | | 352,598 |
| Human Services | | | 3,329,080 |
| Economic Development and Assistance | | | 34,636 |
| <i>Total Expenditures</i> | <u>82,147</u> | <u>0</u> | <u>8,434,406</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(28,967)</u> | <u>0</u> | <u>(302,767)</u> |
| <u>Other Financing Sources (Uses):</u> | | | |
| Transfers - In | 20,000 | | 266,459 |
| Transfers - Out | | | (4,615) |
| <i>Total Other Sources (Uses)</i> | <u>20,000</u> | <u>0</u> | <u>261,844</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | <u>(8,967)</u> | <u>0</u> | <u>(40,923)</u> |
| Fund Balances (Deficits) at Beginning of Year, As Restated | <u>11,613</u> | <u>15</u> | <u>4,848,681</u> |
| Fund Balances (Deficits) at End of Year | <u>\$2,646</u> | <u>\$15</u> | <u>\$4,807,758</u> |

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ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2005

| | Jail Bond Retirement | 691 Landfill Loans Retirement | Beacon Bond Retirement | Building Renovations | Plains Water Assessment Bond Retirement | Plains Sewer Assessment Bond Retirement | County Buildings Bond Retirement | Totals |
|--|----------------------------|--|------------------------------|-------------------------|---|---|---|-----------------|
| <u>Assets:</u> | | | | | | | | |
| Cash and Cash Equivalents | \$6,429 | \$0 | \$6,132 | \$1,055 | \$704 | \$21,495 | \$0 | \$35,815 |
| <i>Total Assets</i> | <u>\$6,429</u> | <u>\$0</u> | <u>\$6,132</u> | <u>\$1,055</u> | <u>\$704</u> | <u>\$21,495</u> | <u>\$0</u> | <u>\$35,815</u> |
| <u>Liabilities:</u> | | | | | | | | |
| Matured Bonds Payable | \$0 | \$0 | \$0 | \$0 | \$0 | \$17,000 | \$0 | \$17,000 |
| Matured Interest Payable | 2,372 | | 3,575 | | 506 | 4,107 | | 10,560 |
| <i>Total Liabilities</i> | <u>2,372</u> | <u>0</u> | <u>3,575</u> | <u>0</u> | <u>506</u> | <u>21,107</u> | <u>0</u> | <u>27,560</u> |
| <u>Fund Balances:</u> | | | | | | | | |
| <i>Unreserved/Undesignated, Reported in:</i> | | | | | | | | |
| Debt Service Funds | 4,057 | 0 | 2,557 | 1,055 | 198 | 388 | 0 | 8,255 |
| <i>Total Fund Balances (Deficits)</i> | <u>4,057</u> | <u>0</u> | <u>2,557</u> | <u>1,055</u> | <u>198</u> | <u>388</u> | <u>0</u> | <u>8,255</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$6,429</u> | <u>\$0</u> | <u>\$6,132</u> | <u>\$1,055</u> | <u>\$704</u> | <u>\$21,495</u> | <u>\$0</u> | <u>\$35,815</u> |

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2005

| | Jail Bond Retirement | 691 Landfill Loans Retirement | Beacon Bond Retirement | Building Renovations | Plains Water Assessment Bond Retirement | Plains Sewer Assessment Bond Retirement | County Buildings Bond Retirement | Totals |
|---|----------------------------|--|------------------------------|-------------------------|---|---|---|------------------|
| Revenues: | | | | | | | | |
| Property Taxes | \$3 | \$0 | \$17 | \$0 | \$0 | \$0 | \$0 | \$20 |
| Interest | | | 16 | | 2 | 3 | | 21 |
| <i>Total Revenue</i> | <u>3</u> | <u>0</u> | <u>33</u> | <u>0</u> | <u>2</u> | <u>3</u> | <u>0</u> | <u>41</u> |
| Expenditures: | | | | | | | | |
| <i>Debt Service:</i> | | | | | | | | |
| Principal Retirement | | 67,226 | | | | | 310,000 | 377,226 |
| Interest and Fiscal Charges | | 41,503 | 1 | 35,071 | | | 109,342 | 185,917 |
| <i>Total Expenditures</i> | <u>0</u> | <u>108,729</u> | <u>1</u> | <u>35,071</u> | <u>0</u> | <u>0</u> | <u>419,342</u> | <u>563,143</u> |
| Excess of Revenues Over (Under) Expenditures | <u>3</u> | <u>(108,729)</u> | <u>32</u> | <u>(35,071)</u> | <u>2</u> | <u>3</u> | <u>(419,342)</u> | <u>(563,102)</u> |
| Other Financing Sources (Uses): | | | | | | | | |
| Proceeds From Issuance of Notes | | | | 914,000 | | | | 914,000 |
| Proceeds From Premium on Notes | | | | 12,529 | | | | 12,529 |
| Transfers - In | | 108,729 | | 16,883 | | | 419,342 | 544,954 |
| <i>Total Other Sources (Uses)</i> | <u>0</u> | <u>108,729</u> | <u>0</u> | <u>943,412</u> | <u>0</u> | <u>0</u> | <u>419,342</u> | <u>1,471,483</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | <u>3</u> | <u>0</u> | <u>32</u> | <u>908,341</u> | <u>2</u> | <u>3</u> | <u>0</u> | <u>908,381</u> |
| Fund Balances (Deficits) at Beginning of Year | <u>4,054</u> | <u>0</u> | <u>2,525</u> | <u>(907,286)</u> | <u>196</u> | <u>385</u> | <u>0</u> | <u>(900,126)</u> |
| Fund Balances (Deficits) at End of Year | <u>\$4,057</u> | <u>\$0</u> | <u>\$2,557</u> | <u>\$1,055</u> | <u>\$198</u> | <u>\$388</u> | <u>\$0</u> | <u>\$8,255</u> |

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Project Funds
December 31, 2005

| | <u>County Home Improvement</u> | <u>Dog Shelter Construction</u> | <u>Issue II Projects</u> | <u>Beacon Capital Improvement</u> | <u>Health Department Renovation</u> | <u>Totals</u> |
|--|--|---|------------------------------|---|---|------------------|
| <u>Assets:</u> | | | | | | |
| Cash and Cash Equivalents | \$1,665 | \$492 | \$0 | \$127,915 | \$0 | \$130,072 |
| <i>Total Assets</i> | <u>\$1,665</u> | <u>\$492</u> | <u>\$0</u> | <u>\$127,915</u> | <u>\$0</u> | <u>\$130,072</u> |
| <u>Liabilities:</u> | | | | | | |
| <i>Total Liabilities</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>Fund Balances:</u> | | | | | | |
| Reserved for Encumbrances | | | | 234 | | 234 |
| <i>Unreserved/Undesignated, Reported in:</i> | | | | | | |
| Capital Projects Funds | 1,665 | 492 | 0 | 127,681 | 0 | 129,838 |
| <i>Total Fund Balances (Deficits)</i> | <u>1,665</u> | <u>492</u> | <u>0</u> | <u>127,915</u> | <u>0</u> | <u>130,072</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$1,665</u> | <u>\$492</u> | <u>\$0</u> | <u>\$127,915</u> | <u>\$0</u> | <u>\$130,072</u> |

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005

| | County Home Improvement | Dog Shelter Construction | Issue II Projects | Beacon Capital Improvement | Health Department Renovation | Totals |
|---|-------------------------------|--------------------------------|----------------------|----------------------------------|------------------------------------|------------------|
| Revenues: | | | | | | |
| Intergovernmental | \$0 | \$0 | \$757,840 | \$32,789 | \$0 | \$790,629 |
| Other Revenues | | | | | 40,774 | 40,774 |
| Total Revenue | 0 | 0 | 757,840 | 32,789 | 40,774 | 831,403 |
| Expenditures: | | | | | | |
| Capital Outlay | | | 757,840 | 138,282 | | 896,122 |
| Debt Service: | | | | | | |
| Interest and Fiscal Charges | | | | | 404 | 404 |
| Total Expenditures | 0 | 0 | 757,840 | 138,282 | 404 | 896,526 |
| Excess of Revenues Over (Under) Expenditures: | 0 | 0 | 0 | (105,493) | 40,370 | (65,123) |
| Other Financing Sources (Uses): | | | | | | |
| Transfers - In | | | | 53,000 | 30,453 | 83,453 |
| Total Other Sources (Uses) | 0 | 0 | 0 | 53,000 | 30,453 | 83,453 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Use: | 0 | 0 | 0 | (52,493) | 70,823 | 18,330 |
| Fund Balance (Deficits) a Beginning of Year | 1,665 | 492 | 0 | 180,408 | (70,823) | 111,742 |
| Fund Balances (Deficits) at End of Year | <u>\$1,665</u> | <u>\$492</u> | <u>\$0</u> | <u>\$127,915</u> | <u>\$0</u> | <u>\$130,072</u> |

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Proprietary Funds

Nonmajor Enterprise Funds

Plains Water Revenue

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

Buchtel Water Revenue

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

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 Statement of Net Assets
Nonmajor Enterprise Funds
December 31, 2005

| | Plains Water Revenue | Buchtel Water Revenue | Rural Solid Waste | Athens County Solid Waste | Total Nonmajor Enterprise Funds |
|--|----------------------------|-----------------------------|-------------------------|---------------------------------|--|
| <u>Assets:</u> | | | | | |
| <i>Current Assets:</i> | | | | | |
| Cash and Cash Equivalents | \$471,257 | \$124,932 | \$22,895 | \$62 | \$619,146 |
| Cash and Cash Equivalents in Segregated Accounts | 45,262 | 8,891 | | | 54,153 |
| <i>Receivables:</i> | | | | | |
| Accounts | 55,513 | 19,333 | | | 74,846 |
| Due From Other Funds | 37 | | | | 37 |
| Materials and Supplies Inventory | 8,952 | 2,166 | | | 11,118 |
| Prepaid Items | 2,741 | | | | 2,741 |
| <i>Total Current Assets</i> | <u>583,762</u> | <u>155,322</u> | <u>22,895</u> | <u>62</u> | <u>762,041</u> |
| <i>Noncurrent Assets:</i> | | | | | |
| Nondepreciable Capital Assets | 22,241 | | | | 22,241 |
| Depreciable Capital Assets, Net | 641,993 | 96,690 | | | 738,683 |
| <i>Total Noncurrent Assets</i> | <u>664,234</u> | <u>96,690</u> | <u>0</u> | <u>0</u> | <u>760,924</u> |
| <i>Total Assets</i> | <u>1,247,996</u> | <u>252,012</u> | <u>22,895</u> | <u>62</u> | <u>1,522,965</u> |
| <u>Liabilities:</u> | | | | | |
| <i>Current Liabilities:</i> | | | | | |
| Contracts Payable | 1,586 | 466 | 7,727 | | 9,779 |
| Accrued Wages and Benefits | 1,375 | | | | 1,375 |
| Compensated Absences Payable | 14,334 | 2,738 | | | 17,072 |
| Due to Other Funds | 398 | 306 | | | 704 |
| Due to Other Governments | 30,399 | 5,619 | | | 36,018 |
| Accrued Interest Payable | 718 | | | | 718 |
| OWDA Loans Payable | | 1,050 | | | 1,050 |
| FmHA Loans Payable | 2,000 | | | | 2,000 |
| <i>Total Current Liabilities</i> | <u>50,810</u> | <u>10,179</u> | <u>7,727</u> | <u>0</u> | <u>68,716</u> |
| <i>Long-Term Liabilities:</i> | | | | | |
| OWDA Loans Payable | | 71,885 | | | 71,885 |
| FmHA Loans Payable | 41,300 | | | | 41,300 |
| <i>Total Long-Term Liabilities</i> | <u>41,300</u> | <u>71,885</u> | <u>0</u> | <u>0</u> | <u>113,185</u> |
| <i>Total Liabilities</i> | <u>92,110</u> | <u>82,064</u> | <u>7,727</u> | <u>0</u> | <u>181,901</u> |
| <u>Net Assets:</u> | | | | | |
| Invested in Capital Assets, Net of Related Debt | 620,934 | 23,755 | | | 644,689 |
| Unrestricted | 534,952 | 146,193 | 15,168 | 62 | 696,375 |
| <i>Total Net Assets</i> | <u>\$1,155,886</u> | <u>\$169,948</u> | <u>\$15,168</u> | <u>\$62</u> | <u>\$1,341,064</u> |

ATHENS COUNTY, OHIO
Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2005

| | Plains Water Revenue | Buchtel Water Revenue | Rural Solid Waste | Athens County Solid Waste | Total Nonmajor Enterprise Funds |
|--|----------------------------|-----------------------------|-------------------------|------------------------------------|--|
| Operating Revenues: | | | | | |
| Charges for Services | \$512,250 | \$124,216 | \$0 | \$0 | \$636,466 |
| Tap-In Fees | 9,750 | 3,198 | | | 12,948 |
| Other Revenues | 10,242 | 3,526 | 0 | | 13,768 |
| Total Operating Revenues | 532,242 | 130,940 | 0 | 0 | 663,182 |
| Operating Expenses: | | | | | |
| Personal Services | 77,000 | 20,567 | | | 97,567 |
| Fringe Benefits | 17,248 | 9,534 | | | 26,782 |
| Contractual Services | 385,239 | 66,388 | | | 451,627 |
| Materials and Supplies | 22,010 | 2,863 | | | 24,873 |
| Other Expenses | 20,839 | 541 | 38,356 | | 59,736 |
| Depreciation | 37,441 | 5,089 | | | 42,530 |
| Total Operating Expenses | 559,777 | 104,982 | 38,356 | 0 | 703,115 |
| Operating Income (Loss) | (27,535) | 25,958 | (38,356) | 0 | (39,933) |
| Non-Operating Revenues (Expenses): | | | | | |
| Interest Income | 369 | | | | 369 |
| Interest and Fiscal Charges | (2,229) | (1,490) | | | (3,719) |
| Total Non-Operating Revenues (Expenses) | (1,860) | (1,490) | 0 | 0 | (3,350) |
| Income (Loss) Before Transfers | (29,395) | 24,468 | (38,356) | 0 | (43,283) |
| Transfers - In | | | 3,529 | | 3,529 |
| Change in Net Assets | (29,395) | 24,468 | (34,827) | 0 | (39,754) |
| Net Assets at Beginning of Year, as Restated | 1,185,281 | 145,480 | 49,995 | 62 | 1,380,818 |
| Net Assets at End of Year | \$1,155,886 | \$169,948 | \$15,168 | \$62 | \$1,341,064 |

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For The Year Ended December 31, 2005

| | Plains Water Revenue | Buchtel Water Revenue | Rural Solid Waste | Athens County Solid Waste | Totals |
|---|----------------------------|-----------------------------|-------------------------|---------------------------------|------------|
| Cash Flows from Operating Activities: | | | | | |
| Cash Received from Customers | \$492,818 | \$126,257 | \$0 | \$0 | \$619,075 |
| Cash Received from Other Revenues | 10,144 | 3,464 | | | 13,608 |
| Cash Payments to Employees | (90,018) | (32,398) | | | (122,416) |
| Cash Payments for Contractual Services | (380,802) | (62,722) | | | (443,524) |
| Cash Payments for Supplies & Materials | (23,187) | (2,001) | | | (25,188) |
| Cash Payments for Other Expenses | (21,231) | (3,606) | (30,629) | | (55,466) |
| <i>Net Cash from Operating Activities</i> | (12,276) | 28,994 | (30,629) | 0 | (13,911) |
| Cash Flows from Noncapital Financing Activities: | | | | | |
| Transfers-In from Other Funds | | | 3,529 | | 3,529 |
| <i>Net Cash from Noncapital Financing Activities</i> | 0 | 0 | 3,529 | 0 | 3,529 |
| Cash Flows from Capital and Related Financing Activities: | | | | | |
| Interest Paid on Bonds, Loans & Notes | (2,260) | (1,489) | | | (3,749) |
| Principal Retirement of Bonds, Loans & Notes | (1,900) | (2,070) | | | (3,970) |
| <i>Net Cash from Capital and Related Financing Activities</i> | (4,160) | (3,559) | 0 | 0 | (7,719) |
| Cash Flows from Investing Activities: | | | | | |
| Interest Received on Investments | 365 | | | | 365 |
| <i>Net Cash from Investing Activities</i> | 365 | 0 | 0 | 0 | 365 |
| Net Increase (Decrease) in Cash and Cash Equivalents | (16,071) | 25,435 | (27,100) | 0 | (17,736) |
| Cash and Cash Equivalents at Beginning of Year | 532,590 | 108,388 | 49,995 | 62 | 691,035 |
| Cash and Cash Equivalents at End of Year | \$516,519 | \$133,823 | \$22,895 | \$62 | \$673,299 |
| Reconciliation of Operating Income to Net Cash from Operating Activities: | | | | | |
| Operating Income (Loss) | (\$27,535) | \$25,958 | (\$38,356) | \$0 | (\$39,933) |
| Adjustments to Reconcile Operating Income to Net Cash from Operating Activities: | | | | | |
| Depreciation | 37,441 | 5,089 | | | 42,530 |
| <i>Changes in Assets and Liabilities:</i> | | | | | |
| (Increase) Decrease in Accounts Receivable | (29,304) | (1,219) | | | (30,523) |
| (Increase) Decrease in Due from Other Funds | 22 | | | | 22 |
| (Increase) Decrease in Materials and Supplies Inventory | (492) | 862 | | | 370 |
| (Increase) Decrease in Prepaid Items | 2,194 | 545 | | | 2,739 |
| Increase (Decrease) in Accounts Payable | (1,879) | (183) | | | (2,062) |
| Increase (Decrease) in Contracts Payable | 489 | 466 | 7,727 | | 8,682 |
| Increase (Decrease) in Accrued Wages and Benefits | (119) | (840) | | | (959) |
| Increase (Decrease) in Compensated Absences Payable | 4,535 | | | | 4,535 |
| Increase (Decrease) in Due to Other Funds | 30 | 18 | | | 48 |
| Increase (Decrease) in Due to Other Governments | 2,342 | (1,702) | | | 640 |
| <i>Net Cash from Operating Activities</i> | (12,276) | 28,994 | (30,629) | \$0 | (13,911) |

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Fiduciary Funds

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

Private Purpose Trust Funds

Children Services Trust

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

Ida Brooks Trust

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

Ruth Dye Trust

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

Unclaimed Money

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

Agency Funds

Health District

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

ADA Mental Health (317 Board)

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

Soil Conservation

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

Help Me Grow

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

Family and Children First Council

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

Undivided Tax Agency

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

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

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

ATHENS COUNTY, OHIO

Law Enforcement Agency

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

Athens-Hocking Solid Waste District Agency

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

Insurance Agency

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

Payroll Agency

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

County Court Agency

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

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

Alimony and Child Support Agency

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

County Sheriff Agency

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

State Fees Agency

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

ATHENS COUNTY, OHIO
Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 20045

| | Children Services Trust | Ida Brooks Trust | Ruth Dye Trust | Unclaimed Money | Totals |
|---|-------------------------------|---------------------|-------------------|--------------------|------------------|
| <u>Assets:</u> | | | | | |
| Cash and Cash Equivalents | \$28,368 | \$914 | \$10 | \$158,976 | \$188,268 |
| <i>Total Assets</i> | <u>28,368</u> | <u>914</u> | <u>10</u> | <u>158,976</u> | <u>188,268</u> |
| <u>Liabilities:</u> | | | | | |
| Accounts Payable | 464 | | | | 464 |
| Due To Other Governments | | 406 | | | 406 |
| <i>Total Liabilities</i> | <u>464</u> | <u>406</u> | <u>0</u> | <u>0</u> | <u>870</u> |
| <u>Net Assets:</u> | | | | | |
| Held in Trust for Other Individuals and Organizations | 27,904 | 508 | 10 | 158,976 | 187,398 |
| <i>Total Net Assets</i> | <u>\$27,904</u> | <u>\$508</u> | <u>\$10</u> | <u>\$158,976</u> | <u>\$187,398</u> |

ATHENS COUNTY, OHIO
Combining Statement of Changes
in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2005

| | Children Services Trust | Ida Brooks Trust | Ruth Dye Trust | Unclaimed Money | Totals |
|---------------------------------|-------------------------------|---------------------|--------------------|-------------------------|-------------------------|
| <u>Additions:</u> | | | | | |
| Interest | \$150 | \$14 | \$1 | \$0 | \$165 |
| Other | 22,357 | 1,606 | | 17,019 | 40,982 |
| <i>Total Additions</i> | <u>22,507</u> | <u>1,620</u> | <u>1</u> | <u>17,019</u> | <u>41,147</u> |
| <u>Deductions</u> | <u>14,541</u> | <u>2,063</u> | <u>0</u> | <u>31,307</u> | <u>47,911</u> |
| Change in Net Assets | 7,966 | (443) | 1 | (14,288) | (6,764) |
| Net Assets at Beginning of Year | <u>19,938</u> | <u>951</u> | <u>9</u> | <u>173,264</u> | <u>194,162</u> |
| Net Assets at End of Year | <u><u>\$27,904</u></u> | <u><u>\$508</u></u> | <u><u>\$10</u></u> | <u><u>\$158,976</u></u> | <u><u>\$187,398</u></u> |

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2005

| | Balance 01/01/05 | Additions | Reductions | Balance 12/31/05 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Health District</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$366,456 | \$1,647,853 | \$1,716,559 | \$297,750 |
| Due From Other Governments | 31,207 | 18,702 | 31,207 | 18,702 |
| <i>Total Assets</i> | <u>\$397,663</u> | <u>\$1,666,555</u> | <u>\$1,747,766</u> | <u>\$316,452</u> |
| Liabilities: | | | | |
| Due to Other Governments | \$397,663 | \$1,666,555 | \$1,747,766 | \$316,452 |
| <i>Total Liabilities</i> | <u>\$397,663</u> | <u>\$1,666,555</u> | <u>\$1,747,766</u> | <u>\$316,452</u> |
| | | | | |
| <u>ADA Mental Health</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$1,676,931 | \$14,038,800 | \$13,699,363 | \$2,016,368 |
| Due From Other Governments | 65,504 | 114,970 | 65,504 | 114,970 |
| <i>Total Assets</i> | <u>\$1,742,435</u> | <u>\$14,153,770</u> | <u>\$13,764,867</u> | <u>\$2,131,338</u> |
| Liabilities: | | | | |
| Due to Other Governments | \$1,742,435 | \$14,153,770 | \$13,764,867 | \$2,131,338 |
| <i>Total Liabilities</i> | <u>\$1,742,435</u> | <u>\$14,153,770</u> | <u>\$13,764,867</u> | <u>\$2,131,338</u> |
| | | | | |
| <u>Soil Conservation</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$36,580 | \$183,136 | \$200,504 | \$19,212 |
| <i>Total Assets</i> | <u>\$36,580</u> | <u>\$183,136</u> | <u>\$200,504</u> | <u>\$19,212</u> |
| Liabilities: | | | | |
| Due to Other Governments | \$36,580 | \$183,136 | \$200,504 | \$19,212 |
| <i>Total Liabilities</i> | <u>\$36,580</u> | <u>\$183,136</u> | <u>\$200,504</u> | <u>\$19,212</u> |

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2005

| | Balance 01/01/05 | Additions | Reductions | Balance 12/31/05 |
|---|---------------------|---------------------|---------------------|---------------------|
| <u>Help Me Grow</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$0 | \$615,819 | \$278,765 | \$337,054 |
| <i>Total Assets</i> | <u>\$0</u> | <u>\$615,819</u> | <u>\$278,765</u> | <u>\$337,054</u> |
| Liabilities: | | | | |
| Due to Other Governments | \$0 | \$615,819 | \$278,765 | \$337,054 |
| <i>Total Liabilities</i> | <u>\$0</u> | <u>\$615,819</u> | <u>\$278,765</u> | <u>\$337,054</u> |
| <u>Family and Children First Council</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$222,435 | \$283,731 | \$410,728 | \$95,438 |
| <i>Total Assets</i> | <u>\$222,435</u> | <u>\$283,731</u> | <u>\$410,728</u> | <u>\$95,438</u> |
| Liabilities: | | | | |
| Due to Other Governments | \$222,435 | \$283,731 | \$410,728 | \$95,438 |
| <i>Total Liabilities</i> | <u>\$222,435</u> | <u>\$283,731</u> | <u>\$410,728</u> | <u>\$95,438</u> |
| <u>Undivided Tax Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$2,864,867 | \$53,074,231 | \$54,288,629 | \$1,650,469 |
| Property Taxes Receivable | 35,234,471 | 39,454,586 | 35,234,471 | 39,454,586 |
| Special Assessments Receivable | 423,581 | 1,094,089 | 444,001 | 1,073,669 |
| Due from Other Governments | 3,323,583 | 3,001,664 | 3,323,583 | 3,001,664 |
| <i>Total Assets</i> | <u>\$41,846,502</u> | <u>\$96,624,570</u> | <u>\$93,290,684</u> | <u>\$45,180,388</u> |
| Liabilities: | | | | |
| Due to Other Governments | \$41,846,502 | \$96,624,570 | \$93,290,684 | \$45,180,388 |
| <i>Total Liabilities</i> | <u>\$41,846,502</u> | <u>\$96,624,570</u> | <u>\$93,290,684</u> | <u>\$45,180,388</u> |
| <u>S.E.O. (Southeast Ohio) Correctional Center</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$0 | \$1,916,427 | \$1,916,427 | \$0 |
| <i>Total Assets</i> | <u>\$0</u> | <u>\$1,916,427</u> | <u>\$1,916,427</u> | <u>\$0</u> |
| Liabilities: | | | | |
| Due to Other Governments | \$0 | \$1,916,427 | \$1,916,427 | \$0 |
| <i>Total Liabilities</i> | <u>\$0</u> | <u>\$1,916,427</u> | <u>\$1,916,427</u> | <u>\$0</u> |

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2005

| | Balance 01/01/05 | Additions | Reductions | Balance 12/31/05 |
|--|---------------------|---------------------|---------------------|---------------------|
| <u>Law Enforcement Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$25,780 | \$700 | \$0 | \$26,480 |
| <i>Total Assets</i> | <u>\$25,780</u> | <u>\$700</u> | <u>\$0</u> | <u>\$26,480</u> |
| Liabilities: | | | | |
| Due to Other Governments | \$25,780 | \$700 | \$0 | \$26,480 |
| <i>Total Liabilities</i> | <u>\$25,780</u> | <u>\$700</u> | <u>\$0</u> | <u>\$26,480</u> |
| <u>Athens-Hocking Solid Waste District Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$113,292 | \$1,311,796 | \$1,296,669 | \$128,419 |
| <i>Total Assets</i> | <u>\$113,292</u> | <u>\$1,311,796</u> | <u>\$1,296,669</u> | <u>\$128,419</u> |
| Liabilities: | | | | |
| Due to Other Governments | \$113,292 | \$1,311,796 | \$1,296,669 | \$128,419 |
| <i>Total Liabilities</i> | <u>\$113,292</u> | <u>\$1,311,796</u> | <u>\$1,296,669</u> | <u>\$128,419</u> |
| <u>Insurance Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$125 | \$2,611 | \$2,615 | \$121 |
| <i>Total Assets</i> | <u>\$125</u> | <u>\$2,611</u> | <u>\$2,615</u> | <u>\$121</u> |
| Liabilities: | | | | |
| Deposits Held and Due to Others | \$125 | \$2,611 | \$2,615 | \$121 |
| <i>Total Liabilities</i> | <u>\$125</u> | <u>\$2,611</u> | <u>\$2,615</u> | <u>\$121</u> |
| <u>Payroll Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$0 | \$19,006,948 | \$19,006,948 | \$0 |
| <i>Total Assets</i> | <u>\$0</u> | <u>\$19,006,948</u> | <u>\$19,006,948</u> | <u>\$0</u> |
| Liabilities: | | | | |
| Due to Other Governments | \$0 | \$19,006,948 | \$19,006,948 | \$0 |
| <i>Total Liabilities</i> | <u>\$0</u> | <u>\$19,006,948</u> | <u>\$19,006,948</u> | <u>\$0</u> |

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2005

| | Balance 01/01/05 | Additions | Reductions | Balance 12/31/05 |
|---|---------------------|--------------------|--------------------|---------------------|
| <u>County Court Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$440,185 | \$5,936,472 | \$5,934,216 | \$442,441 |
| <i>Total Assets</i> | <u>\$440,185</u> | <u>\$5,936,472</u> | <u>\$5,934,216</u> | <u>\$442,441</u> |
| Liabilities: | | | | |
| Due to Other Funds | \$0 | \$576,229 | \$576,229 | \$0 |
| Due to Other Governments | 1,642 | 5,068,823 | 5,068,343 | 2,122 |
| Deposits Held and Due to Others | 0 | 1,226 | 1,226 | 0 |
| Undistributed Monies | 438,543 | 290,194 | 288,418 | 440,319 |
| <i>Total Liabilities</i> | <u>\$440,185</u> | <u>\$5,936,472</u> | <u>\$5,934,216</u> | <u>\$442,441</u> |
| <u>Alimony & Child Support Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$575 | \$77,680 | \$77,745 | \$510 |
| <i>Total Assets</i> | <u>\$575</u> | <u>\$77,680</u> | <u>\$77,745</u> | <u>\$510</u> |
| Liabilities: | | | | |
| Due to Other Governments | \$575 | \$77,680 | \$77,745 | \$510 |
| <i>Total Liabilities</i> | <u>\$575</u> | <u>\$77,680</u> | <u>\$77,745</u> | <u>\$510</u> |
| <u>County Sheriff Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$2,600 | \$1,303,910 | \$1,293,410 | \$13,100 |
| <i>Total Assets</i> | <u>\$2,600</u> | <u>\$1,303,910</u> | <u>\$1,293,410</u> | <u>\$13,100</u> |
| Liabilities: | | | | |
| Due to Other Funds | \$0 | \$70,666 | \$70,666 | \$0 |
| Due to Other Governments | 0 | 176,699 | 176,699 | 0 |
| Deposits Held and Due to Others | 2,600 | 1,056,545 | 1,046,045 | 13,100 |
| <i>Total Liabilities</i> | <u>\$2,600</u> | <u>\$1,303,910</u> | <u>\$1,293,410</u> | <u>\$13,100</u> |

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2005

| | Balance 01/01/05 | Additions | Reductions | Balance 12/31/05 |
|---|---------------------|----------------------|----------------------|---------------------|
| <u>State Fees Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$53,257 | \$240,599 | \$238,167 | \$55,689 |
| <i>Total Assets</i> | <u>\$53,257</u> | <u>\$240,599</u> | <u>\$238,167</u> | <u>\$55,689</u> |
| Liabilities: | | | | |
| Due to Other Governments | \$53,257 | \$240,599 | \$238,167 | \$55,689 |
| <i>Total Liabilities</i> | <u>\$53,257</u> | <u>\$240,599</u> | <u>\$238,167</u> | <u>\$55,689</u> |
| <u>Total All Agency Funds</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$5,359,723 | \$92,322,651 | \$93,055,374 | \$4,627,000 |
| Cash and Cash Equivalents in Segregated Accounts | 443,360 | 7,318,062 | 7,305,371 | 456,051 |
| Property Taxes Receivable | 35,234,471 | 39,454,586 | 35,234,471 | 39,454,586 |
| Special Assessments Receivable | 423,581 | 1,094,089 | 444,001 | 1,073,669 |
| Due from Other Governments | 3,420,294 | 3,135,336 | 3,420,294 | 3,135,336 |
| <i>Total Assets</i> | <u>\$44,881,429</u> | <u>\$143,324,724</u> | <u>\$139,459,511</u> | <u>\$48,746,642</u> |
| Liabilities: | | | | |
| Due to Other Funds | \$0 | \$646,895 | \$646,895 | \$0 |
| Due to Other Governments | 44,440,161 | 141,327,253 | 137,474,312 | 48,293,102 |
| Deposits Held and Due to Others | 2,725 | 1,060,382 | 1,049,886 | 13,221 |
| Undistributed Monies | 438,543 | 290,194 | 288,418 | 440,319 |
| <i>Total Liabilities</i> | <u>\$44,881,429</u> | <u>\$143,324,724</u> | <u>\$139,459,511</u> | <u>\$48,746,642</u> |

INDIVIDUAL FUND SCHEDULES

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, 2005

| | <i>Budgeted</i> | | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|--|-------------------|-------------------|-------------------|---|
| | <i>Original</i> | <i>Final</i> | | |
| Revenues: | | | | |
| Property Taxes | \$1,585,335 | \$1,585,335 | \$1,628,852 | \$43,517 |
| Sales Tax | 4,461,000 | 4,461,000 | 4,683,936 | 222,936 |
| Intergovernmental | 1,749,668 | 1,749,668 | 1,893,014 | 143,346 |
| Charges for Services | 1,646,506 | 1,646,506 | 1,786,623 | 140,117 |
| Licenses and Permits | 3,600 | 3,600 | 3,643 | 43 |
| Fines and Forfeitures | 112,000 | 125,559 | 138,576 | 13,017 |
| Interest | 280,600 | 280,600 | 532,883 | 252,283 |
| Other | 399,500 | 423,637 | 488,940 | 65,303 |
| Total Revenue | 10,238,209 | 10,275,905 | 11,156,467 | 880,562 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government - Legislative and Executive | | | | |
| Board of County Commissioners | | | | |
| Personal Services | 274,319 | 274,281 | 258,649 | 15,632 |
| Fringe Benefits | 61,273 | 56,379 | 52,766 | 3,613 |
| Contractual Services | 42,300 | 68,302 | 66,022 | 2,280 |
| Supplies and Materials | 10,000 | 8,800 | 7,653 | 1,147 |
| Other | 84,000 | 79,577 | 78,540 | 1,037 |
| Total Board of County Commissioners | 471,892 | 487,339 | 463,630 | 23,709 |
| County Auditor | | | | |
| General Office | | | | |
| Personal Services | 215,944 | 215,945 | 215,641 | 304 |
| Fringe Benefits | 36,222 | 34,317 | 34,317 | 0 |
| Contractual Services | 7,700 | 12,431 | 12,431 | 0 |
| Supplies and Materials | 7,013 | 7,013 | 6,868 | 145 |
| Other | 16,666 | 16,234 | 16,086 | 148 |
| Total General Office | 283,545 | 285,940 | 285,343 | 597 |
| Assessing Real Property | | | | |
| Personal Services | 11,091 | 11,091 | 11,091 | 0 |
| Fringe Benefits | 1,864 | 1,864 | 1,742 | 122 |
| Supplies and Materials | 1,400 | 1,400 | 1,327 | 73 |
| Total Assessing Real Property | 14,355 | 14,355 | 14,160 | 195 |
| Total County Auditor | 297,900 | 300,295 | 299,503 | 792 |

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, 2005

| | <i>Budgeted</i> | | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|--|-----------------|--------------|---------------|---|
| | <i>Original</i> | <i>Final</i> | | |
| Expenditures: (continued) | | | | |
| General Government - Legislative and Executive (continued) | | | | |
| Treasurer | | | | |
| Personal Services | 98,059 | 109,001 | 109,000 | 1 |
| Fringe Benefits | 16,765 | 16,290 | 16,290 | 0 |
| Contractual Services | 13,610 | 15,298 | 14,526 | 772 |
| Supplies and Materials | 1,200 | 1,200 | 980 | 220 |
| Other | 3,910 | 3,824 | 3,597 | 227 |
| Total Treasurer | 133,544 | 145,613 | 144,393 | 1,220 |
| Prosecuting Attorney | | | | |
| Personal Services | 528,274 | 530,874 | 527,188 | 3,686 |
| Fringe Benefits | 88,000 | 83,132 | 83,132 | 0 |
| Supplies and Materials | 4,500 | 4,500 | 4,482 | 18 |
| Capital Outlay and Equipment | 3,000 | 2,000 | 785 | 1,215 |
| Other | 101,655 | 72,592 | 68,017 | 4,575 |
| Total Prosecuting Attorney | 725,429 | 693,098 | 683,604 | 9,494 |
| Board of Revision | | | | |
| Supplies and Materials | 500 | 500 | 263 | 237 |
| Total Board of Revision | 500 | 500 | 263 | 237 |
| Bureau of Inspection | | | | |
| Examination | 69,000 | 69,000 | 68,371 | 629 |
| Total Bureau of Inspection | 69,000 | 69,000 | 68,371 | 629 |
| Settlement Fees | | | | |
| Other Expenses | 37,000 | 37,669 | 37,249 | 420 |
| Total Settlement Fees | 37,000 | 37,669 | 37,249 | 420 |
| County Planning Commission | | | | |
| Other Expenses | 5,888 | 5,888 | 4,388 | 1,500 |
| Total County Planning Commission | 5,888 | 5,888 | 4,388 | 1,500 |
| Data Processing | | | | |
| Personal Services | 42,179 | 42,179 | 42,179 | 0 |
| Fringe Benefits | 7,063 | 6,771 | 6,771 | 0 |
| Contractual Services | 45,256 | 45,731 | 45,619 | 112 |
| Supplies and Materials | 9,824 | 8,261 | 7,667 | 594 |
| Capital Outlay and Equipment | 3,500 | 4,737 | 4,737 | 0 |
| Other | 500 | 194 | 194 | 0 |
| Total Data Processing | 108,322 | 107,873 | 107,167 | 706 |

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, 2005

| | <i>Budgeted</i> | | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|--|-----------------|--------------|---------------|---|
| | <i>Original</i> | <i>Final</i> | | |
| Expenditures: (continued) | | | | |
| General Government - Legislative and Executive (continued) | | | | |
| Board of Elections | | | | |
| Personal Services | 270,055 | 256,107 | 245,843 | 10,264 |
| Fringe Benefits | 48,829 | 41,041 | 40,680 | 361 |
| Contractual Services | 48,500 | 73,273 | 72,773 | 500 |
| Supplies and Materials | 10,000 | 10,000 | 8,554 | 1,446 |
| Capital Outlay and Equipment | 2,000 | 2,000 | 499 | 1,501 |
| Other | 9,000 | 6,389 | 5,891 | 498 |
| Total Board of Elections | 388,384 | 388,810 | 374,240 | 14,570 |
| Recorder | | | | |
| General Office | | | | |
| Personal Services | 107,508 | 109,008 | 106,156 | 2,852 |
| Fringe Benefits | 18,018 | 17,095 | 17,095 | 0 |
| Contractual Services | 68,088 | 69,333 | 69,333 | 0 |
| Supplies and Materials | 3,985 | 3,968 | 2,541 | 1,427 |
| Other | 2,563 | 2,565 | 1,993 | 572 |
| Total General Office | 200,162 | 201,969 | 197,118 | 4,851 |
| Microfilm | | | | |
| Personal Services | 37,548 | 35,654 | 34,849 | 805 |
| Fringe Benefits | 6,310 | 5,800 | 5,579 | 221 |
| Contractual Services | 3,500 | 3,500 | 3,500 | 0 |
| Supplies and Materials | 200 | 200 | 200 | 0 |
| Total Microfilm | 47,558 | 45,154 | 44,128 | 1,026 |
| Total Recorder | 247,720 | 247,123 | 241,246 | 5,877 |
| County Commissioners - Other | | | | |
| Contractual Services | 21,000 | 21,000 | 18,931 | 2,069 |
| Capital Outlay and Equipment | 70,000 | 58,400 | 55,446 | 2,954 |
| Total County Commissioners - Other | 91,000 | 79,400 | 74,377 | 5,023 |
| Buildings and Grounds | | | | |
| Personal Services | 155,120 | 155,120 | 153,125 | 1,995 |
| Fringe Benefits | 26,278 | 27,109 | 25,063 | 2,046 |
| Contractual Services | 445,650 | 378,795 | 371,030 | 7,765 |
| Supplies and Materials | 60,000 | 40,000 | 38,827 | 1,173 |
| Capital Outlay and Equipment | 78,000 | 44,786 | 40,515 | 4,271 |
| Other | 14,725 | 15,224 | 12,418 | 2,806 |
| Total Buildings and Grounds | 779,773 | 661,034 | 640,978 | 20,056 |

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, 2005

| | <i>Budgeted</i> | | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|--|-----------------|---------------|---------------|---|
| | <i>Original</i> | <i>Final</i> | | |
| Expenditures: (continued) | | | | |
| General Government - Legislative and Executive (continued) | | | | |
| Insurances | | | | |
| Contractual Services | 930,096 | 980,001 | 978,798 | 1,203 |
| Other | 10,000 | 10,000 | 6,175 | 3,825 |
| Total Insurances | 940,096 | 990,001 | 984,973 | 5,028 |
| Unanticipated Emergencies | | | | |
| Contractual Services | 242,523 | 226,100 | 223,854 | 2,246 |
| Total Unanticipated Emergencies | 242,523 | 226,100 | 223,854 | 2,246 |
| Total General Government - Legislative and Executive | 4,538,971 | 4,439,743 | 4,348,236 | 91,507 |
| General Government - Judicial | | | | |
| Court of Appeals | | | | |
| Contractual Services | 245 | 233 | 227 | 6 |
| Supplies and Materials | 1,881 | 2,522 | 2,517 | 5 |
| Capital Outlay and Equipment | 8,887 | 8,320 | 8,273 | 47 |
| Other | 125 | 45 | 40 | 5 |
| Total Court of Appeals | 11,138 | 11,120 | 11,057 | 63 |
| Common Pleas Court | | | | |
| Personal Services | 298,675 | 311,833 | 311,044 | 789 |
| Fringe Benefits | 50,157 | 50,571 | 50,269 | 302 |
| Contractual Services | 101,541 | 85,041 | 76,757 | 8,284 |
| Supplies and Materials | 14,899 | 14,899 | 14,240 | 659 |
| Other | 7,855 | 12,755 | 11,923 | 832 |
| Total Common Pleas Court | 473,127 | 475,099 | 464,233 | 10,866 |
| Law Library | | | | |
| Personal Services | 25,808 | 25,808 | 25,779 | 29 |
| Fringe Benefits | 4,189 | 4,189 | 3,887 | 302 |
| Other | 1,200 | 1,200 | 1,200 | 0 |
| Total Law Library | 31,197 | 31,197 | 30,866 | 331 |

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, 2005

| | <i>Budgeted</i> | | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|--|------------------|------------------|------------------|---|
| | <i>Original</i> | <i>Final</i> | | |
| Expenditures: (continued) | | | | |
| General Government - Judicial (continued) | | | | |
| Juvenile Court | | | | |
| Personal Services | 347,644 | 341,171 | 337,245 | 3,926 |
| Fringe Benefits | 58,418 | 54,693 | 54,693 | 0 |
| Contractual Services | 6,200 | 7,200 | 5,124 | 2,076 |
| Supplies and Materials | 14,400 | 14,400 | 12,157 | 2,243 |
| Other | 100,400 | 104,597 | 96,978 | 7,619 |
| Total Juvenile Court | 527,062 | 522,061 | 506,197 | 15,864 |
| Probate Court | | | | |
| Personal Services | 118,518 | 118,253 | 116,724 | 1,529 |
| Fringe Benefits | 19,912 | 18,748 | 18,748 | 0 |
| Contractual Services | 3,850 | 17,357 | 17,061 | 296 |
| Supplies and Materials | 3,500 | 4,000 | 4,000 | 0 |
| Other | 12,000 | 4,422 | 3,446 | 976 |
| Total Probate Court | 157,780 | 162,780 | 159,979 | 2,801 |
| Clerk of Courts | | | | |
| Personal Services | 142,966 | 142,966 | 134,298 | 8,668 |
| Fringe Benefits | 23,901 | 23,901 | 21,205 | 2,696 |
| Contractual Services | 4,300 | 4,300 | 0 | 4,300 |
| Supplies and Materials | 500 | 500 | 0 | 500 |
| Other | 450 | 450 | 0 | 450 |
| Total Clerk of Courts | 172,117 | 172,117 | 155,503 | 16,614 |
| Municipal Court | | | | |
| Personal Services | 85,568 | 85,568 | 79,864 | 5,704 |
| Fringe Benefits | 14,372 | 14,172 | 12,941 | 1,231 |
| Contractual Services | 60,017 | 60,217 | 57,035 | 3,182 |
| Total Municipal Court | 159,957 | 159,957 | 149,840 | 10,117 |
| County Commissioners - Other | | | | |
| Contractual Services | 600,000 | 600,000 | 580,943 | 19,057 |
| Total County Commissioners - Other | 600,000 | 600,000 | 580,943 | 19,057 |
| Total General Government - Judicial | 2,132,378 | 2,134,331 | 2,058,618 | 75,713 |

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, 2005

| | <i>Budgeted</i> | | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|-------------------------------------|-----------------|--------------|---------------|---|
| | <i>Original</i> | <i>Final</i> | | |
| Expenditures: (continued) | | | | |
| Public Safety | | | | |
| Board of County Commissioners | | | | |
| Contractual Services | 0 | 20,900 | 20,834 | 66 |
| Total Board of County Commissioners | 0 | 20,900 | 20,834 | 66 |
| Coroner | | | | |
| Personal Services | 55,685 | 55,685 | 50,857 | 4,828 |
| Fringe Benefits | 9,326 | 8,735 | 8,394 | 341 |
| Contractual Services | 23,251 | 27,784 | 27,784 | 0 |
| Supplies and Materials | 500 | 69 | 69 | 0 |
| Other | 4,100 | 4,094 | 4,094 | 0 |
| Total Coroner | 92,862 | 96,367 | 91,198 | 5,169 |
| Sheriff | | | | |
| Personal Services | 1,042,035 | 1,040,603 | 1,034,798 | 5,805 |
| Fringe Benefits | 206,838 | 195,309 | 195,309 | 0 |
| Contractual Services | 79,500 | 79,775 | 79,382 | 393 |
| Supplies and Materials | 66,800 | 83,325 | 83,309 | 16 |
| Capital Outlay and Equipment | 22,000 | 17,936 | 17,862 | 74 |
| Other | 39,311 | 43,989 | 43,930 | 59 |
| Total Sheriff | 1,456,484 | 1,460,937 | 1,454,590 | 6,347 |
| County Commissioners - Other | | | | |
| Contractual Services | 1,119,363 | 1,167,401 | 1,167,401 | 0 |
| Capital Outlay and Equipment | 35,000 | 35,000 | 34,307 | 693 |
| Total County Commissioners - Other | 1,154,363 | 1,202,401 | 1,201,708 | 693 |
| Total Public Safety | 2,703,709 | 2,780,605 | 2,768,330 | 12,275 |

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, 2005

| | <i>Budgeted</i> | | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|-------------------------------------|-----------------|--------------|---------------|---|
| | <i>Original</i> | <i>Final</i> | | |
| Expenditures: (continued) | | | | |
| Health | | | | |
| Vital Statistics | | | | |
| Other | 1,000 | 1,000 | 762 | 238 |
| Total Vital Statistics | 1,000 | 1,000 | 762 | 238 |
| Agriculture | | | | |
| Other | 247,597 | 247,597 | 247,597 | 0 |
| Total Agriculture | 247,597 | 247,597 | 247,597 | 0 |
| Other Health | | | | |
| Other | 74,721 | 74,721 | 74,268 | 453 |
| Total Other Health | 74,721 | 74,721 | 74,268 | 453 |
| County Commissioners - Other | | | | |
| Contractual Services | 105,000 | 105,000 | 43,478 | 61,522 |
| Total County Commissioners - Other | 105,000 | 105,000 | 43,478 | 61,522 |
| Total Health | 428,318 | 428,318 | 366,105 | 62,213 |
| Human Services | | | | |
| Soldier Relief | | | | |
| Personal Services | 88,205 | 85,705 | 85,261 | 444 |
| Fringe Benefits | 15,479 | 13,710 | 13,583 | 127 |
| Supplies and Materials | 3,150 | 2,544 | 2,542 | 2 |
| Capital Outlay and Equipment | 400 | 0 | 0 | 0 |
| Other | 264,237 | 269,510 | 269,384 | 126 |
| Total Soldier Relief | 371,471 | 371,469 | 370,770 | 699 |
| Memorial Day Expense | | | | |
| Supplies and Materials | 21,000 | 19,232 | 19,232 | 0 |
| Total Memorial Day Expense | 21,000 | 19,232 | 19,232 | 0 |
| Total Human Services | 392,471 | 390,701 | 390,002 | 699 |
| Conservation & Recreation | | | | |
| Board of County Commissioners | | | | |
| Other | 11,500 | 13,000 | 7,772 | 5,228 |
| Total Board of County Commissioners | 11,500 | 13,000 | 7,772 | 5,228 |
| Total Conservation & Recreation | 11,500 | 13,000 | 7,772 | 5,228 |

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, 2005

| | <i>Budgeted</i> | | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|---|-----------------|--------------|--------------------|---|
| | <i>Original</i> | <i>Final</i> | | |
| Expenditures: (continued) | | | | |
| Total Expenditures | 10,207,347 | 10,186,698 | 9,939,063 | 247,635 |
| Excess of Revenues Over (Under) Expenditures | 30,862 | 89,207 | 1,217,404 | 1,128,197 |
| Other Financing Sources (Uses): | | | | |
| Sale of Fixed Assets | 0 | 441 | 2,830 | 2,389 |
| Advances - In | 20,835 | 32,835 | 11,180 | (21,655) |
| Advances - Out | 0 | (32,844) | (32,844) | 0 |
| Transfers - Out | (980,916) | (1,049,131) | (1,047,732) | 1,399 |
| Total Other Financing Sources (Uses) | (960,081) | (1,048,699) | (1,066,566) | (17,867) |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | (929,219) | (959,492) | 150,838 | 1,110,330 |
| Fund Balances (Deficit) at Beginning of Year | 894,242 | 894,242 | 894,242 | 0 |
| Prior Year Encumbrances Appropriated | 65,250 | 65,250 | 65,250 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$30,273</u> | <u>\$0</u> | <u>\$1,110,330</u> | <u>\$1,110,330</u> |

**Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2005**

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|-------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$11,440,707 | \$11,440,707 | \$12,090,785 | \$650,078 |
| Other | 437,650 | 437,650 | 671,438 | 233,788 |
| Total Revenue | 11,878,357 | 11,878,357 | 12,762,223 | 883,866 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Administration | | | | |
| Personal Services | 2,334,100 | 2,309,100 | 2,285,188 | 23,912 |
| Fringe Benefits | 1,102,983 | 1,081,576 | 1,040,496 | 41,080 |
| Contractual Services | 400,000 | 420,000 | 283,719 | 136,281 |
| Supplies and Materials | 80,000 | 120,000 | 114,017 | 5,983 |
| Equipment | 40,000 | 68,000 | 53,134 | 14,866 |
| Other | 2,061,823 | 1,146,823 | 938,397 | 208,426 |
| Total Administration | 6,018,906 | 5,145,499 | 4,714,951 | 430,548 |
| Social Services | | | | |
| Personal Services | 1,815,600 | 1,840,600 | 1,830,671 | 9,929 |
| Fringe Benefits | 915,993 | 862,084 | 840,794 | 21,290 |
| Contractual Services | 2,889,844 | 5,413,011 | 5,189,990 | 223,021 |
| Supplies and Materials | 20,000 | 30,000 | 24,941 | 5,059 |
| Equipment | 18,014 | 8,014 | 2,484 | 5,530 |
| Other | 525,000 | 496,149 | 443,649 | 52,500 |
| Total Social Services | 6,184,451 | 8,649,858 | 8,332,529 | 317,329 |
| Total Expenditures | 12,203,357 | 13,795,357 | 13,047,480 | 747,877 |
| Excess of Revenues Over (Under) Expenditures | (325,000) | (1,917,000) | (285,257) | 1,631,743 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 325,000 | 325,000 | 290,000 | (35,000) |
| Total Other Financing Sources (Uses) | 325,000 | 325,000 | 290,000 | (35,000) |

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------|--------------------|---|
| | Original | Final | | |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 0 | (1,592,000) | 4,743 | 1,596,743 |
| Fund Balances (Deficit) at Beginning of Year | 1,592,230 | 1,592,230 | 1,592,230 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$1,592,230</u> | <u>\$230</u> | <u>\$1,596,973</u> | <u>\$1,596,743</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Road (MVGT) Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------|------------------|------------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$4,145,000 | \$4,145,000 | \$4,022,134 | (\$122,866) |
| Charges for Services | 2,000 | 2,000 | 1,255 | (745) |
| Fines and Forfeitures | 25,000 | 25,000 | 49,321 | 24,321 |
| Interest | 16,000 | 16,000 | 2,042 | (13,958) |
| Other | 12,000 | 12,000 | 24,332 | 12,332 |
| Total Revenue | 4,200,000 | 4,200,000 | 4,099,084 | (100,916) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Works | | | | |
| County Engineer | | | | |
| Personal Services | 228,740 | 228,740 | 201,226 | 27,514 |
| Fringe Benefits | 94,000 | 89,000 | 67,321 | 21,679 |
| Contractual Services | 137,000 | 172,104 | 169,822 | 2,282 |
| Supplies and Materials | 10,000 | 10,000 | 7,351 | 2,649 |
| Equipment | 10,000 | 10,000 | 4,973 | 5,027 |
| Other | 70,000 | 70,000 | 52,910 | 17,090 |
| Total County Engineer | 549,740 | 579,844 | 503,603 | 76,241 |
| Road | | | | |
| Personal Services | 920,000 | 970,000 | 961,287 | 8,713 |
| Fringe Benefits | 531,000 | 536,000 | 506,033 | 29,967 |
| Supplies and Materials | 500,000 | 556,091 | 556,091 | 0 |
| Equipment | 103,300 | 82,700 | 52,700 | 30,000 |
| Other | 350,000 | 350,000 | 349,960 | 40 |
| Total Road | 2,404,300 | 2,494,791 | 2,426,071 | 68,720 |
| Bridge | | | | |
| Contractual Services | 1,100,000 | 1,016,000 | 965,222 | 50,778 |
| Supplies and Materials | 25,000 | 0 | 0 | 0 |
| Equipment | 1,000 | 0 | 0 | 0 |
| Other | 50,000 | 39,509 | 39,509 | 0 |
| Total Bridge | 1,176,000 | 1,055,509 | 1,004,731 | 50,778 |
| Total Public Works | 4,130,040 | 4,130,144 | 3,934,405 | 195,739 |

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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| Expenditures: (continued) | | | | |
| <i>Debt Service:</i> | | | | |
| Principal Retirement | 36,000 | 35,963 | 35,963 | 0 |
| Interest and Fiscal Charges | 4,200 | 4,134 | 4,134 | 0 |
| Total Debt Service | 40,200 | 40,097 | 40,097 | 0 |
| Total Expenditures | 4,170,240 | 4,170,241 | 3,974,502 | 195,739 |
| Excess of Revenues Over (Under) Expenditures | 29,760 | 29,759 | 124,582 | 94,823 |
| Other Financing Sources (Uses): | | | | |
| Transfers - Out | (30,000) | (30,000) | (30,000) | 0 |
| Total Other Financing Sources (Uses) | (30,000) | (30,000) | (30,000) | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | (240) | (241) | 94,582 | 94,823 |
| Fund Balances (Deficit) at Beginning of Year | 241,083 | 241,083 | 241,083 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$240,843</u> | <u>\$240,842</u> | <u>\$335,665</u> | <u>\$94,823</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) - and Actual
Children Services Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|--------------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$2,090,710 | \$2,090,710 | \$2,110,004 | \$19,294 |
| Intergovernmental | 3,357,726 | 3,415,727 | 2,948,542 | (467,185) |
| Charges for Services | 975,000 | 975,000 | 957,090 | (17,910) |
| Other | 183,810 | 183,810 | 299,066 | 115,256 |
| Total Revenue | 6,607,246 | 6,665,247 | 6,314,702 | (350,545) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Personal Services | 2,698,000 | 2,649,116 | 2,529,807 | 119,309 |
| Fringe Benefits | 1,097,067 | 1,125,320 | 984,314 | 141,006 |
| Contractual Services | 1,823,000 | 2,038,674 | 1,876,003 | 162,671 |
| Supplies and Materials | 54,000 | 64,065 | 57,963 | 6,102 |
| Capital Outlay and Equipment | 110,851 | 105,848 | 51,730 | 54,118 |
| Other | 967,221 | 1,354,835 | 989,151 | 365,684 |
| Total Expenditures | 6,750,139 | 7,337,858 | 6,488,968 | 848,890 |
| Excess of Revenues Over (Under) Expenditures | (142,893) | (672,611) | (174,266) | 498,345 |
| Fund Balances (Deficit) at Beginning of Year | 181,408 | 181,408 | 181,408 | 0 |
| Prior Year Encumbrances Appropriated | 346,235 | 346,235 | 346,235 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$384,750</u> | <u>(\$144,968)</u> | <u>\$353,377</u> | <u>\$498,345</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) - and Actual
MR/DD (Beacon School) Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|--------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$3,414,590 | \$3,414,590 | \$3,492,617 | \$78,027 |
| Intergovernmental | 2,587,218 | 2,587,218 | 3,816,647 | 1,229,429 |
| Charges for Services | 8,000 | 8,000 | 126,104 | 118,104 |
| Other | 77,500 | 77,500 | 187,356 | 109,856 |
| Total Revenue | 6,087,308 | 6,087,308 | 7,622,724 | 1,535,416 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Personal Services | 3,097,612 | 3,097,612 | 3,023,231 | 74,381 |
| Fringe Benefits | 1,474,519 | 1,427,155 | 1,375,798 | 51,357 |
| Contractual Services | 662,991 | 632,201 | 558,049 | 74,152 |
| Supplies and Materials | 157,462 | 184,444 | 174,666 | 9,778 |
| Equipment | 175,380 | 170,177 | 111,178 | 58,999 |
| Other | 409,311 | 403,948 | 365,071 | 38,877 |
| Total Expenditures | 5,977,275 | 5,915,537 | 5,607,993 | 307,544 |
| Excess of Revenues Over (Under) Expenditures | 110,033 | 171,771 | 2,014,731 | 1,842,960 |
| Other Financing Sources (Uses): | | | | |
| Transfers - Out | (20,000) | (126,048) | (106,048) | 20,000 |
| Total Other Financing Sources (Uses) | (20,000) | (126,048) | (106,048) | 20,000 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 90,033 | 45,723 | 1,908,683 | 1,862,960 |
| Fund Balances (Deficit) at Beginning of Year | 1,835,303 | 1,835,303 | 1,835,303 | 0 |
| Prior Year Encumbrances Appropriated | 182,290 | 182,290 | 182,290 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$2,107,626</u> | <u>\$2,063,316</u> | <u>\$3,926,276</u> | <u>\$1,862,960</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ambulance Service Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|--------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$1,496,375 | \$1,496,375 | \$1,533,730 | \$37,355 |
| Intergovernmental | 276,741 | 276,741 | 277,512 | 771 |
| Other | 0 | 0 | 34 | 34 |
| Total Revenue | 1,773,116 | 1,773,116 | 1,811,276 | 38,160 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Health | | | | |
| Contractual Services | 1,614,119 | 1,614,119 | 1,522,338 | 91,781 |
| Other | 36,000 | 36,000 | 35,480 | 520 |
| Total Expenditures | 1,650,119 | 1,650,119 | 1,557,818 | 92,301 |
| Excess of Revenues Over (Under) Expenditures | 122,997 | 122,997 | 253,458 | 130,461 |
| Fund Balances (Deficit) at Beginning of Year | 1,004,171 | 1,004,171 | 1,004,171 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | \$1,127,168 | \$1,127,168 | \$1,257,629 | \$130,461 |

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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|----------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges For Services | \$5,000 | \$5,000 | \$10,059 | \$5,059 |
| Licenses and Permits | 98,000 | 98,000 | 93,175 | (4,825) |
| Fines and Forfeitures | 3,200 | 3,200 | 2,879 | (321) |
| Other | 500 | 5,383 | 3,149 | (2,234) |
| Total Revenue | 106,700 | 111,583 | 109,262 | (2,321) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Health | | | | |
| Personal Services | 38,220 | 40,220 | 39,686 | 534 |
| Fringe Benefits | 23,831 | 24,489 | 23,613 | 876 |
| Contractual Services | 2,200 | 2,200 | 10 | 2,190 |
| Supplies and Materials | 13,000 | 13,000 | 11,052 | 1,948 |
| Other | 32,000 | 35,910 | 29,484 | 6,426 |
| Total Expenditures | 109,251 | 115,819 | 103,845 | 11,974 |
| Excess of Revenues Over (Under) Expenditures | (2,551) | (4,236) | 5,417 | 9,653 |
| Fund Balances (Deficit) at Beginning of Year | 5,124 | 5,124 | 5,124 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$2,573</u> | <u>\$888</u> | <u>\$10,541</u> | <u>\$9,653</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Donations Fund
For the Year Ended December 31, 2005

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$1,073,530 | \$1,073,530 | \$1,415,608 | \$342,078 |
| Charges for Services | 120,635 | 120,635 | 102,160 | (18,475) |
| Other | 423,503 | 523,503 | 196,514 | (326,989) |
| Total Revenue | 1,617,668 | 1,717,668 | 1,714,282 | (3,386) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Personal Services | 690,475 | 688,475 | 680,880 | 7,595 |
| Fringe Benefits | 377,143 | 316,544 | 311,840 | 4,704 |
| Contractual Services | 343,050 | 415,649 | 410,067 | 5,582 |
| Other | 207,000 | 372,000 | 349,949 | 22,051 |
| Total Expenditures | 1,617,668 | 1,792,668 | 1,752,736 | 39,932 |
| Excess of Revenues Over (Under) Expenditures | 0 | (75,000) | (38,454) | 36,546 |
| Fund Balances (Deficit) at Beginning of Year | 94,705 | 94,705 | 94,705 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$94,705</u> | <u>\$19,705</u> | <u>\$56,251</u> | <u>\$36,546</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$6,000 | \$6,000 | \$4,341 | (\$1,659) |
| <i>Total Revenues</i> | 6,000 | 6,000 | 4,341 | (1,659) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Other | 0 | 11,227 | 2,794 | 8,433 |
| <i>Total Expenditures</i> | 0 | 11,227 | 2,794 | 8,433 |
| Excess of Revenues Over (Under) Expenditures | 6,000 | (5,227) | 1,547 | 6,774 |
| Fund Balances (Deficit) at Beginning of Year | 5,227 | 5,227 | 5,227 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$11,227</u> | <u>\$0</u> | <u>\$6,774</u> | <u>\$6,774</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$410,000 | \$410,000 | \$474,841 | \$64,841 |
| Other | 0 | 0 | 282 | 282 |
| Total Revenue | 410,000 | 410,000 | 475,123 | 65,123 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Legislative and Executive | | | | |
| Personal Services | 130,000 | 130,000 | 129,484 | 516 |
| Fringe Benefits | 76,015 | 75,015 | 66,266 | 8,749 |
| Contractual Services | 153,500 | 153,500 | 122,872 | 30,628 |
| Supplies and Materials | 5,500 | 5,500 | 1,911 | 3,589 |
| Capital Outlay | 8,000 | 9,000 | 2,332 | 6,668 |
| Other | 8,414 | 10,414 | 8,836 | 1,578 |
| Total Expenditures | 381,429 | 383,429 | 331,701 | 51,728 |
| Excess of Revenues Over (Under) Expenditures | 28,571 | 26,571 | 143,422 | 116,851 |
| Fund Balances (Deficit) at Beginning of Year | 475,047 | 475,047 | 475,047 | 0 |
| Prior Year Encumbrances Appropriated | 914 | 914 | 914 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$504,532</u> | <u>\$502,532</u> | <u>\$619,383</u> | <u>\$116,851</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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$22,500 | \$22,500 | \$17,500 | (\$5,000) |
| Other | 57,500 | 57,500 | 68,538 | 11,038 |
| Total Revenue | 80,000 | 80,000 | 86,038 | 6,038 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Works | | | | |
| Personal Services | 25,000 | 25,000 | 25,000 | 0 |
| Fringe Benefits | 5,000 | 5,000 | 3,798 | 1,202 |
| Contractual Services | 85,000 | 85,000 | 50,701 | 34,299 |
| Total Expenditures | 115,000 | 115,000 | 79,499 | 35,501 |
| Excess of Revenues Over (Under) Expenditures | (35,000) | (35,000) | 6,539 | 41,539 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 30,000 | 30,000 | 30,000 | 0 |
| Total Other Financing Sources (Uses) | 30,000 | 30,000 | 30,000 | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | (5,000) | (5,000) | 36,539 | 41,539 |
| Fund Balances (Deficit) at Beginning of Year | 44,053 | 44,053 | 44,053 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$39,053</u> | <u>\$39,053</u> | <u>\$80,592</u> | <u>\$41,539</u> |

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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$40,000 | \$40,000 | \$40,000 | \$0 |
| Charges for Services | 4,000 | 4,000 | 5,895 | 1,895 |
| Other | 20,100 | 20,100 | 3,691 | (16,409) |
| Total Revenue | 64,100 | 64,100 | 49,586 | (14,514) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Works | | | | |
| Personal Services | 90,581 | 90,581 | 89,170 | 1,411 |
| Fringe Benefits | 33,815 | 33,815 | 32,340 | 1,475 |
| Contractual Services | 24,665 | 23,527 | 10,328 | 13,199 |
| Supplies and Materials | 4,050 | 4,039 | 2,342 | 1,697 |
| Capital Outlay | 2,500 | 3,500 | 2,475 | 1,025 |
| Other | 3,500 | 4,500 | 3,661 | 839 |
| Total Expenditures | 159,111 | 159,962 | 140,316 | 19,646 |
| Excess of Revenues Over (Under) Expenditures | (95,011) | (95,862) | (90,730) | 5,132 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 80,000 | 80,000 | 82,500 | 2,500 |
| Total Other Financing Sources (Uses) | 80,000 | 80,000 | 82,500 | 2,500 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | (15,011) | (15,862) | (8,230) | 7,632 |
| Fund Balances (Deficit) at Beginning of Year | 36,821 | 36,821 | 36,821 | 0 |
| Prior Year Encumbrances Appropriated | 515 | 515 | 515 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$22,325</u> | <u>\$21,474</u> | <u>\$29,106</u> | <u>\$7,632</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Emergency Management Agency Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|---------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$30,000 | \$30,000 | \$35,205 | \$5,205 |
| Other | 0 | 0 | 5,294 | 5,294 |
| Total Revenue | 30,000 | 30,000 | 40,499 | 10,499 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Personal Services | 30,701 | 31,509 | 31,509 | 0 |
| Fringe Benefits | 17,815 | 17,637 | 17,563 | 74 |
| Contractual Services | 1,000 | 1,000 | 510 | 490 |
| Supplies and Materials | 4,000 | 3,181 | 2,591 | 590 |
| Capital Outlay | 1,857 | 13,531 | 12,844 | 687 |
| Other | 5,764 | 4,690 | 3,655 | 1,035 |
| Total Expenditures | 61,137 | 71,548 | 68,672 | 2,876 |
| Excess of Revenues Over (Under) Expenditures | (31,137) | (41,548) | (28,173) | 13,375 |
| Other Financing Sources (Uses): | | | | |
| Advances - In | 0 | 845 | 845 | 0 |
| Advances - Out | 0 | (845) | (845) | 0 |
| Transfers - In | 30,994 | 30,994 | 30,994 | 0 |
| Total Other Financing Sources (Uses) | 30,994 | 30,994 | 30,994 | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | (143) | (10,554) | 2,821 | 13,375 |
| Fund Balances (Deficit) at Beginning of Year | 9,416 | 9,416 | 9,416 | 0 |
| Prior Year Encumbrances Appropriated | 1,548 | 1,548 | 1,548 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$10,821</u> | <u>\$410</u> | <u>\$13,785</u> | <u>\$13,375</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DRETAC Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$74,000 | \$74,000 | \$106,211 | \$32,211 |
| Other | 0 | 0 | 6,196 | 6,196 |
| Total Revenues | 74,000 | 74,000 | 112,407 | 38,407 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Legislative and Executive | | | | |
| Treasurer | | | | |
| Personal Services | 41,073 | 41,073 | 39,610 | 1,463 |
| Fringe Benefits | 12,816 | 22,377 | 21,480 | 897 |
| Contractual Services | 4,000 | 11,900 | 10,194 | 1,706 |
| Capital Outlay | 2,000 | 1,600 | 1,179 | 421 |
| Other | 2,500 | 2,000 | 1,378 | 622 |
| Total Treasurer | 62,389 | 78,950 | 73,841 | 5,109 |
| Prosecuting Attorney | | | | |
| Personal Services | 45,279 | 45,279 | 26,952 | 18,327 |
| Fringe Benefits | 8,603 | 8,603 | 4,846 | 3,757 |
| Supplies and Materials | 1,000 | 1,000 | 444 | 556 |
| Capital Outlay | 5,000 | 5,000 | 1,834 | 3,166 |
| Other | 8,000 | 8,000 | 5,730 | 2,270 |
| Total Prosecuting Attorney | 67,882 | 67,882 | 39,806 | 28,076 |
| Total Expenditures | 130,271 | 146,832 | 113,647 | 33,185 |
| Excess of Revenues Over (Under) Expenditures | (56,271) | (72,832) | (1,240) | 71,592 |
| Fund Balances (Deficit) at Beginning of Year | 120,806 | 120,806 | 120,806 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$64,535</u> | <u>\$47,974</u> | <u>\$119,566</u> | <u>\$71,592</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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|----------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Interest | \$800 | \$800 | \$1,139 | \$339 |
| <i>Total Revenue</i> | 800 | 800 | 1,139 | 339 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Legislative and Executive | | | | |
| Contractual Services | 2,500 | 2,500 | 872 | 1,628 |
| Other | 3,000 | 3,000 | 1,568 | 1,432 |
| <i>Total Expenditures</i> | 5,500 | 5,500 | 2,440 | 3,060 |
| Excess of Revenues Over (Under) Expenditures | (4,700) | (4,700) | (1,301) | 3,399 |
| Fund Balances (Deficit) at Beginning of Year | 8,011 | 8,011 | 8,011 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$3,311</u> | <u>\$3,311</u> | <u>\$6,710</u> | <u>\$3,399</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------|------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$0 | \$0 | \$6,619 | \$6,619 |
| Licenses and Permits | 7,000 | 7,852 | 6,647 | (1,205) |
| <i>Total Revenue</i> | 7,000 | 7,852 | 13,266 | 5,414 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Health | | | | |
| Other | 13,244 | 14,096 | 14,096 | 0 |
| <i>Total Expenditures</i> | 13,244 | 14,096 | 14,096 | 0 |
| Excess of Revenues Over (Under) Expenditures | (6,244) | (6,244) | (830) | 5,414 |
| Fund Balances (Deficit) at Beginning of Year | 6,244 | 6,244 | 6,244 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$0</u> | <u>\$0</u> | <u>\$5,414</u> | <u>\$5,414</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate/Juvenile Computerization Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$15,000 | \$15,000 | \$15,025 | \$25 |
| <i>Total Revenue</i> | 15,000 | 15,000 | 15,025 | 25 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial Equipment | 0 | 44,249 | 32,884 | 11,365 |
| <i>Total Expenditures</i> | 0 | 44,249 | 32,884 | 11,365 |
| Excess of Revenues Over (Under) Expenditures | 15,000 | (29,249) | (17,859) | 11,390 |
| Fund Balances (Deficit) at Beginning of Year | 29,249 | 29,249 | 29,249 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$44,249</u> | <u>\$0</u> | <u>\$11,390</u> | <u>\$11,390</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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$4,500 | \$4,500 | \$4,503 | \$3 |
| <i>Total Revenue</i> | 4,500 | 4,500 | 4,503 | 3 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Other | 0 | 12,609 | 6,744 | 5,865 |
| <i>Total Expenditures</i> | 0 | 12,609 | 6,744 | 5,865 |
| Excess of Revenues Over (Under) Expenditures | 4,500 | (8,109) | (2,241) | 5,868 |
| Fund Balances (Deficit) at Beginning of Year | 8,109 | 8,109 | 8,109 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$12,609</u> | <u>\$0</u> | <u>\$5,868</u> | <u>\$5,868</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Common Pleas Computerization Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$10,000 | \$10,000 | \$25,517 | \$15,517 |
| <i>Total Revenue</i> | 10,000 | 10,000 | 25,517 | 15,517 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial Equipment | 0 | 12,751 | 0 | 12,751 |
| <i>Total Expenditures</i> | 0 | 12,751 | 0 | 12,751 |
| Excess of Revenues Over (Under) Expenditures | 10,000 | (2,751) | 25,517 | 28,268 |
| Fund Balances (Deficit) at Beginning of Year | 44,914 | 44,914 | 44,914 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$54,914</u> | <u>\$42,163</u> | <u>\$70,431</u> | <u>\$28,268</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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|----------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$2,000 | \$2,000 | \$1,830 | (\$170) |
| <i>Total Revenue</i> | 2,000 | 2,000 | 1,830 | (170) |
| Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 2,000 | 2,000 | 1,830 | (170) |
| Fund Balances (Deficit) at Beginning of Year | 992 | 992 | 992 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$2,992</u> | <u>\$2,992</u> | <u>\$2,822</u> | <u>(\$170)</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Special Projects Common Pleas Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|----------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$4,000 | \$4,000 | \$4,212 | \$212 |
| <i>Total Revenue</i> | 4,000 | 4,000 | 4,212 | 212 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Other | 0 | 20,000 | 17,731 | 2,269 |
| <i>Total Expenditures</i> | 0 | 20,000 | 17,731 | 2,269 |
| Excess of Revenues Over (Under) Expenditures | 4,000 | (16,000) | (13,519) | 2,481 |
| Fund Balances (Deficit) at Beginning of Year | 22,548 | 22,548 | 22,548 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$26,548</u> | <u>\$6,548</u> | <u>\$9,029</u> | <u>\$2,481</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate Court Projects Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$9,200 | \$9,200 | \$7,050 | (\$2,150) |
| <i>Total Revenue</i> | 9,200 | 9,200 | 7,050 | (2,150) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Other | 0 | 24,736 | 0 | 24,736 |
| <i>Total Expenditures</i> | 0 | 24,736 | 0 | 24,736 |
| Excess of Revenues Over (Under) Expenditures | 9,200 | (15,536) | 7,050 | 22,586 |
| Fund Balances (Deficit) at Beginning of Year | 15,536 | 15,536 | 15,536 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$24,736</u> | <u>\$0</u> | <u>\$22,586</u> | <u>\$22,586</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Juvenile Tobacco Intervention Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$2,000 | \$2,000 | \$2,310 | \$310 |
| <i>Total Revenue</i> | 2,000 | 2,000 | 2,310 | 310 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Health | | | | |
| Other | 0 | 8,300 | 0 | 8,300 |
| <i>Total Expenditures</i> | 0 | 8,300 | 0 | 8,300 |
| Excess of Revenues Over (Under) Expenditures | 2,000 | (6,300) | 2,310 | 8,610 |
| Fund Balances (Deficit) at Beginning of Year | 6,300 | 6,300 | 6,300 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$8,300</u> | <u>\$0</u> | <u>\$8,610</u> | <u>\$8,610</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
BCI Fingerprint Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------|------------|--------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$0 | \$1,441 | \$1,861 | \$420 |
| <i>Total Revenue</i> | 0 | 1,441 | 1,861 | 420 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Contractual Services | 0 | 1,729 | 1,560 | 169 |
| <i>Total Expenditures</i> | 0 | 1,729 | 1,560 | 169 |
| Excess of Revenues Over (Under) Expenditures | 0 | (288) | 301 | 589 |
| Fund Balances (Deficit) at Beginning of Year | 288 | 288 | 288 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$288</u> | <u>\$0</u> | <u>\$589</u> | <u>\$589</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Concealed Carry Weapons Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$0 | \$0 | \$4,280 | \$4,280 |
| <i>Total Revenue</i> | 0 | 0 | 4,280 | 4,280 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Contractual Services | 0 | 5,428 | 4,160 | 1,268 |
| Supplies and Materials | 0 | 750 | 26 | 724 |
| <i>Total Expenditures</i> | 0 | 6,178 | 4,186 | 1,992 |
| Excess of Revenues Over (Under) Expenditures | 0 | (6,178) | 94 | 6,272 |
| Fund Balances (Deficit) at Beginning of Year | 6,178 | 6,178 | 6,178 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$6,178</u> | <u>\$0</u> | <u>\$6,272</u> | <u>\$6,272</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Sheriff's Grant Projects Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$29,000 | \$39,859 | \$48,290 | \$8,431 |
| Total Revenue | 29,000 | 39,859 | 48,290 | 8,431 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Personal Services | 24,000 | 39,456 | 37,266 | 2,190 |
| Fringe Benefits | 5,000 | 7,480 | 7,206 | 274 |
| Total Expenditures | 29,000 | 46,936 | 44,472 | 2,464 |
| Excess of Revenues Over (Under) Expenditures | 0 | (7,077) | 3,818 | 10,895 |
| Fund Balances (Deficit) at Beginning of Year | 7,077 | 7,077 | 7,077 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$7,077</u> | <u>\$0</u> | <u>\$10,895</u> | <u>\$10,895</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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$100 | \$100 | \$300 | \$200 |
| Total Revenue | 100 | 100 | 300 | 200 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Other | 0 | 1,628 | 0 | 1,628 |
| Total Expenditures | 0 | 1,628 | 0 | 1,628 |
| Excess of Revenues Over (Under) Expenditures | 100 | (1,528) | 300 | 1,828 |
| Fund Balances (Deficit) at Beginning of Year | 1,528 | 1,528 | 1,528 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$1,628</u> | <u>\$0</u> | <u>\$1,828</u> | <u>\$1,828</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
D.U.I. Enforcement and Education Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------|--------------|--------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Fines and Forfeitures | \$500 | \$500 | \$310 | (\$190) |
| Total Revenue | 500 | 500 | 310 | (190) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Other | 450 | 450 | 0 | 450 |
| Total Expenditures | 450 | 450 | 0 | 450 |
| Excess of Revenues Over (Under) Expenditures | 50 | 50 | 310 | 260 |
| Fund Balances (Deficit) at Beginning of Year | 360 | 360 | 360 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$410</u> | <u>\$410</u> | <u>\$670</u> | <u>\$260</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|----------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Fines and Forfeitures | \$7,500 | \$7,500 | \$22,494 | \$14,994 |
| Other | 0 | 0 | 1,305 | 1,305 |
| Total Revenue | 7,500 | 7,500 | 23,799 | 16,299 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Sheriff | | | | |
| Other | 7,000 | 18,000 | 8,004 | 9,996 |
| Total Sheriff | 7,000 | 18,000 | 8,004 | 9,996 |
| Prosecuting Attorney | | | | |
| Other | 5,000 | 7,000 | 6,510 | 490 |
| Total Prosecuting Attorney | 5,000 | 7,000 | 6,510 | 490 |
| Total Expenditures | 12,000 | 25,000 | 14,514 | 10,486 |
| Excess of Revenues Over (Under) Expenditures | (4,500) | (17,500) | 9,285 | 26,785 |
| Other Financing Sources (Uses): | | | | |
| Advances - In | 0 | 3,500 | 3,500 | 0 |
| Advances - Out | 0 | (4,691) | (4,691) | 0 |
| Transfers - In | 0 | 11,750 | 11,000 | (750) |
| Total Other Financing Sources (Uses) | 0 | 10,559 | 9,809 | (750) |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | (4,500) | (6,941) | 19,094 | 26,035 |
| Fund Balances (Deficit) at Beginning of Year | 10,106 | 10,106 | 10,106 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$5,606</u> | <u>\$3,165</u> | <u>\$29,200</u> | <u>\$26,035</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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$7,000 | \$7,000 | \$12,631 | \$5,631 |
| <i>Total Revenue</i> | 7,000 | 7,000 | 12,631 | 5,631 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Personal Services | 5,200 | 5,200 | 5,154 | 46 |
| Fringe Benefits | 988 | 988 | 908 | 80 |
| Other | 2,000 | 2,000 | 1,773 | 227 |
| <i>Total Expenditures</i> | 8,188 | 8,188 | 7,835 | 353 |
| Excess of Revenues Over (Under) Expenditures | (1,188) | (1,188) | 4,796 | 5,984 |
| Fund Balances (Deficit) at Beginning of Year | 28,160 | 28,160 | 28,160 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$26,972</u> | <u>\$26,972</u> | <u>\$32,956</u> | <u>\$5,984</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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-----------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$180,000 | \$180,000 | \$212,884 | \$32,884 |
| Interest | 0 | 0 | 562 | 562 |
| Other | 0 | 0 | 223 | 223 |
| Total Revenue | 180,000 | 180,000 | 213,669 | 33,669 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Personal Services | 111,699 | 125,153 | 125,083 | 70 |
| Fringe Benefits | 32,827 | 50,377 | 46,965 | 3,412 |
| Contractual Services | 34,000 | 35,500 | 34,689 | 811 |
| Supplies and Materials | 26,000 | 26,000 | 25,877 | 123 |
| Other | 34,051 | 32,551 | 27,286 | 5,265 |
| Total Expenditures | 238,577 | 269,581 | 259,900 | 9,681 |
| Excess of Revenues Over (Under) Expenditures | (58,577) | (89,581) | (46,231) | 43,350 |
| Fund Balances (Deficit) at Beginning of Year | 174,297 | 174,297 | 174,297 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$115,720</u> | <u>\$84,716</u> | <u>\$128,066</u> | <u>\$43,350</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Recorder Equipment Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$27,000 | \$27,000 | \$35,272 | \$8,272 |
| <i>Total Revenue</i> | 27,000 | 27,000 | 35,272 | 8,272 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Legislative and Executive | | | | |
| Other | 40,000 | 40,000 | 39,249 | 751 |
| <i>Total Expenditures</i> | 40,000 | 40,000 | 39,249 | 751 |
| Excess of Revenues Over (Under) Expenditures | (13,000) | (13,000) | (3,977) | 9,023 |
| Fund Balances (Deficit) at Beginning of Year | 54,754 | 54,754 | 54,754 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$41,754</u> | <u>\$41,754</u> | <u>\$50,777</u> | <u>\$9,023</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
T.B. Hospital Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$150,684 | \$150,684 | \$154,671 | \$3,987 |
| Intergovernmental | 27,126 | 27,126 | 26,901 | (225) |
| Other | 0 | 0 | 52 | 52 |
| Total Revenue | 177,811 | 177,810 | 181,624 | 3,814 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Health | | | | |
| Contractual Services | 476,800 | 474,460 | 114,495 | 359,965 |
| Other | 6,450 | 6,450 | 5,029 | 1,421 |
| Total Expenditures | 483,250 | 480,910 | 119,524 | 361,386 |
| Excess of Revenues Over (Under) Expenditures | (305,439) | (303,100) | 62,100 | 365,200 |
| Fund Balances (Deficit) at Beginning of Year | 457,489 | 457,489 | 457,489 | 0 |
| Prior Year Encumbrances Appropriated | 3,100 | 3,100 | 3,100 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$155,150</u> | <u>\$157,489</u> | <u>\$522,689</u> | <u>\$365,200</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Senior Citizens Levy Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$455,609 | \$455,609 | \$466,853 | \$11,244 |
| Intergovernmental | 124,495 | 124,495 | 82,049 | (42,446) |
| Other | 0 | 0 | 10 | 10 |
| Total Revenue | 580,104 | 580,104 | 548,912 | (31,192) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Other | 357,000 | 536,703 | 510,434 | 26,269 |
| Total Expenditures | 357,000 | 536,703 | 510,434 | 26,269 |
| Excess of Revenues Over (Under) Expenditures | 223,104 | 43,401 | 38,478 | (4,923) |
| Fund Balances (Deficit) at Beginning of Year | 69,396 | 69,396 | 69,396 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$292,500</u> | <u>\$112,797</u> | <u>\$107,874</u> | <u>(\$4,923)</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
MR/DD Medicaid Risk Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|----------------|-----------------|---|
| | Original | Final | | |
| Revenue | \$0 | \$0 | \$0 | \$0 |
| Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 0 | 0 | 53,048 | 53,048 |
| Total Other Financing Sources (Uses) | 0 | 0 | 53,048 | 53,048 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 0 | 0 | 53,048 | 53,048 |
| Fund Balances (Deficit) at Beginning of Year | 8,055 | 8,055 | 8,055 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$8,055</u> | <u>\$8,055</u> | <u>\$61,103</u> | <u>\$53,048</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
911 Emergency Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Sales Tax | \$1,033,425 | \$1,033,425 | \$1,170,443 | \$137,018 |
| Other | 5,780 | 5,780 | 3,615 | (2,165) |
| Total Revenue | 1,039,205 | 1,039,205 | 1,174,058 | 134,853 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Personal Services | 583,062 | 561,862 | 548,723 | 13,139 |
| Fringe Benefits | 230,200 | 239,873 | 226,959 | 12,914 |
| Contractual Services | 80,420 | 80,420 | 64,490 | 15,930 |
| Supplies and Materials | 15,000 | 26,527 | 19,828 | 6,699 |
| Capital Outlay | 49,500 | 221,085 | 205,430 | 15,655 |
| Other | 143,794 | 599,753 | 534,050 | 65,703 |
| Total Expenditures | 1,101,976 | 1,729,520 | 1,599,480 | 130,040 |
| Excess of Revenues Over (Under) Expenditures | (62,771) | (690,315) | (425,422) | 264,893 |
| Fund Balances (Deficit) at Beginning of Year | 932,373 | 932,373 | 932,373 | 0 |
| Prior Year Encumbrances Appropriated | 12,029 | 12,029 | 12,029 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$881,631</u> | <u>\$254,087</u> | <u>\$518,980</u> | <u>\$264,893</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Bikeway Maintenance Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------|--------------|--------------|---|
| | Original | Final | | |
| Revenue | \$0 | \$0 | \$0 | \$0 |
| Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at Beginning of Year | 990 | 990 | 990 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$990</u> | <u>\$990</u> | <u>\$990</u> | <u>\$0</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DUI Grant Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------|--------------|--------------|---|
| | Original | Final | | |
| Revenue | \$0 | \$0 | \$0 | \$0 |
| Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at Beginning of Year | 215 | 215 | 215 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$215</u> | <u>\$215</u> | <u>\$215</u> | <u>\$0</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
ACENET Revolving Loan Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------------|-----------------|---|
| | Original | Final | | |
| Revenue | \$0 | \$0 | \$0 | \$0 |
| Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at Beginning of Year | 18,355 | 18,355 | 18,355 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$18,355</u> | <u>\$18,355</u> | <u>\$18,355</u> | <u>\$0</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
CDBG Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$1,329,145 | \$1,621,145 | \$740,421 | (\$880,724) |
| Total Revenue | 1,329,145 | 1,621,145 | 740,421 | (880,724) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Works | | | | |
| Contractual Services | 629,900 | 1,482,960 | 720,745 | 762,215 |
| Total Expenditures | 629,900 | 1,482,960 | 720,745 | 762,215 |
| Excess of Revenues Over (Under) Expenditures | 699,245 | 138,185 | 19,676 | (118,509) |
| Fund Balances (Deficit) at Beginning of Year | 14,333 | 14,333 | 14,333 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$713,578</u> | <u>\$152,518</u> | <u>\$34,009</u> | <u>(\$118,509)</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
CD Revolving Loan Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Interest | \$0 | \$0 | \$36,393 | \$36,393 |
| Other | 0 | 0 | 61,054 | 61,054 |
| Total Revenue | 0 | 0 | 97,447 | 97,447 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Economic Development and Assistance | | | | |
| Other | 40,000 | 40,000 | 19,962 | 20,038 |
| Total Expenditures | 40,000 | 40,000 | 19,962 | 20,038 |
| Excess of Revenues Over (Under) Expenditures | (40,000) | (40,000) | 77,485 | 117,485 |
| Other Financing Sources (Uses): | | | | |
| Loan Repayment | 33,000 | 33,000 | 64,822 | 31,822 |
| Total Other Financing Sources (Uses) | 33,000 | 33,000 | 64,822 | 31,822 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | (7,000) | (7,000) | 142,307 | 149,307 |
| Fund Balances (Deficit) at Beginning of Year | 371,608 | 371,608 | 371,608 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$364,608</u> | <u>\$364,608</u> | <u>\$513,915</u> | <u>\$149,307</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
WIA Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-----------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$350,000 | \$790,404 | \$501,536 | (\$288,868) |
| Other | 3,000 | 3,000 | 0 | (3,000) |
| Total Revenue | 353,000 | 793,404 | 501,536 | (291,868) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Contractual Services | 432,000 | 788,275 | 541,312 | 246,963 |
| Other | 0 | 145,000 | 93,231 | 51,769 |
| Total Expenditures | 432,000 | 933,275 | 634,543 | 298,732 |
| Excess of Revenues Over (Under) Expenditures | (79,000) | (139,871) | (133,007) | 6,864 |
| Fund Balances (Deficit) at Beginning of Year | 190,276 | 190,276 | 190,276 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$111,276</u> | <u>\$50,405</u> | <u>\$57,269</u> | <u>\$6,864</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
FEMA Grant Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------|------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$0 | \$382,289 | \$382,289 | \$0 |
| <i>Total Revenue</i> | 0 | 382,289 | 382,289 | 0 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Works | | | | |
| Contractual Services | 0 | 382,289 | 87,148 | 0 |
| <i>Total Expenditures</i> | 0 | 382,289 | 87,148 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 295,141 | 0 |
| Fund Balances (Deficit) at Beginning of Year | 0 | 0 | 0 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$0</u> | <u>\$0</u> | <u>\$295,141</u> | <u>\$0</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
FEMA Reimbursement Grant Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------|------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$0 | \$3,529 | \$8,258 | \$4,729 |
| <i>Total Revenue</i> | 0 | 3,529 | 8,258 | 4,729 |
| Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 3,529 | 8,258 | 4,729 |
| Other Financing Sources (Uses): | | | | |
| Transfers - Out | 0 | (3,529) | (3,529) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | 0 | (3,529) | (3,529) | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 0 | 0 | 4,729 | 4,729 |
| Fund Balances (Deficit) at Beginning of Year | 0 | 0 | 0 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$0</u> | <u>\$0</u> | <u>\$4,729</u> | <u>\$4,729</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Emergency Relief and Cleanup Grant Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------|----------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$0 | \$9,054 | \$9,054 | \$0 |
| Other | 0 | 8,000 | 8,000 | 0 |
| Total Revenue | 0 | 17,054 | 17,054 | 0 |
| Expenditures | | | | |
| <i>Current:</i> | | | | |
| Health | | | | |
| Contractual Services | 0 | 7,000 | 1,656 | 5,344 |
| Other | 0 | 10,054 | 1,665 | 8,389 |
| Total Expenditures | 0 | 17,054 | 3,321 | 13,733 |
| Excess of Revenues Over (Under) Expenditures | 0 | 7,000 | 13,733 | 8,389 |
| Fund Balances (Deficit) at Beginning of Year | 0 | 0 | 0 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | \$0 | \$7,000 | \$13,733 | \$8,389 |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
EMA DOJ Grants Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|------------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$0 | \$336,342 | \$331,806 | (\$4,536) |
| Total Revenue | 0 | 336,342 | 331,806 | (4,536) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Personal Services | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 |
| Supplies and Materials | 0 | 2,649 | 1,186 | 1,463 |
| Capital Outlay | 0 | 317,924 | 295,891 | 22,033 |
| | <u>0</u> | <u>15,769</u> | <u>8,040</u> | <u>7,729</u> |
| Total Expenditures | 0 | 336,342 | 305,117 | 31,225 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 26,689 | 26,689 |
| Fund Balances (Deficit) at Beginning of Year | 295 | 295 | 295 | 0 |
| Prior Year Encumbrances Appropriated | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balances (Deficit) at End of Year | <u><u>\$295</u></u> | <u><u>\$295</u></u> | <u><u>\$26,984</u></u> | <u><u>\$26,689</u></u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
EMA FEMA Grant Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|----------------|----------------|---|
| | Original | Final | | |
| Revenue | \$0 | \$0 | \$0 | \$0 |
| Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at Beginning of Year | 1,142 | 1,142 | 1,142 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$1,142</u> | <u>\$1,142</u> | <u>\$1,142</u> | <u>\$0</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Pre-disaster Mitigation Grant Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------|------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$0 | \$0 | \$19,500 | \$19,500 |
| <i>Total Revenue</i> | 0 | 0 | 19,500 | 19,500 |
| Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 19,500 | 19,500 |
| Fund Balances (Deficit) at Beginning of Year | 0 | 0 | 0 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$0</u> | <u>\$0</u> | <u>\$19,500</u> | <u>\$19,500</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Help America Vote Act Grant Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------|---------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$0 | \$16,290 | \$672,882 | \$656,592 |
| Total Revenue | 0 | 16,290 | 672,882 | 656,592 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Legislative and Executive | | | | |
| Personal Services | 0 | 3,600 | 1,755 | 1,845 |
| Fringe Benefits | 0 | 1,872 | 255 | 1,617 |
| Contractual Services | 0 | 632 | 18,756 | (18,124) |
| Capital Outlay | 0 | 0 | 638,468 | (638,468) |
| Other | 0 | 10,186 | 513 | 9,673 |
| Total Expenditures | 0 | 16,290 | 659,747 | (643,457) |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 13,135 | 13,135 |
| Fund Balances (Deficit) at Beginning of Year | 0 | 0 | 0 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$0</u> | <u>\$0</u> | <u>\$13,135</u> | <u>\$13,135</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
TASC Grant Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|--------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$0 | \$0 | \$4,787 | \$4,787 |
| <i>Total Revenue</i> | 0 | 0 | 4,787 | 4,787 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Fringe Benefits | 0 | 8,250 | 5,241 | 3,009 |
| <i>Total Expenditures</i> | 0 | 8,250 | 5,241 | 3,009 |
| Excess of Revenues Over (Under) Expenditures | 0 | (8,250) | (454) | 7,796 |
| Fund Balances (Deficit) at Beginning of Year | 9,228 | 9,228 | 9,228 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$9,228</u> | <u>\$978</u> | <u>\$8,774</u> | <u>\$7,796</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
TASC Athens County Municipal Drug Court Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|----------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$0 | \$0 | \$7 | \$7 |
| <i>Total Revenue</i> | 0 | 0 | 7 | 7 |
| Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 7 | 7 |
| Fund Balances (Deficit) at Beginning of Year | 4,537 | 4,537 | 4,537 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$4,537</u> | <u>\$4,537</u> | <u>\$4,544</u> | <u>\$7</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Litter Control Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|----------------|----------------|---|
| | Original | Final | | |
| Revenue | \$0 | \$0 | \$0 | \$0 |
| Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at Beginning of Year | 1,697 | 1,697 | 1,697 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$1,697</u> | <u>\$1,697</u> | <u>\$1,697</u> | <u>\$0</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Local Emergency Planning Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|----------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$13,338 | \$13,338 | \$13,178 | (\$160) |
| Total Revenue | 13,338 | 13,338 | 13,178 | (160) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Fringe Benefits | 0 | 0 | 0 | 0 |
| Contractual Services | 0 | 5,000 | 5,000 | 0 |
| Materials and Supplies | 0 | 500 | 0 | 500 |
| Other | 0 | 23,280 | 1,429 | 21,851 |
| Total Expenditures | 0 | 28,780 | 6,429 | 22,351 |
| Excess of Revenues Over (Under) Expenditures | 13,338 | (15,442) | 6,749 | 22,191 |
| Fund Balances (Deficit) at Beginning of Year | 20,590 | 20,590 | 20,590 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$33,928</u> | <u>\$5,148</u> | <u>\$27,339</u> | <u>\$22,191</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Recycle Ohio Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|----------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$101,600 | \$101,600 | \$96,225 | (\$5,375) |
| Other | 10,000 | 34,000 | 28,406 | (5,594) |
| Total Revenue | 111,600 | 135,600 | 124,631 | (10,969) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Health | | | | |
| Personal Services | 43,014 | 43,014 | 35,368 | 7,646 |
| Fringe Benefits | 13,000 | 13,000 | 12,081 | 919 |
| Contractual Services | 14,000 | 14,000 | 14,000 | 0 |
| Supplies and Materials | 0 | 0 | 0 | 0 |
| Capital Outlay | 25,722 | 25,722 | 25,722 | 0 |
| Other | 15,999 | 39,999 | 38,865 | 1,134 |
| Total Expenditures | 111,735 | 135,735 | 126,036 | 9,699 |
| Excess of Revenues Over (Under) Expenditures | (135) | (135) | (1,405) | (1,270) |
| Fund Balances (Deficit) at Beginning of Year | 2,541 | 2,541 | 2,541 | 0 |
| Prior Year Encumbrances Appropriated | 135 | 135 | 135 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$2,541</u> | <u>\$2,541</u> | <u>\$1,271</u> | <u>(\$1,270)</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate Court Mental Illness Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$65,000 | \$65,000 | \$64,387 | (\$613) |
| Total Revenue | 65,000 | 65,000 | 64,387 | (613) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| General Government-Judicial | | | | |
| Contractual Services | 0 | 79,026 | 63,089 | 15,937 |
| Total Expenditures | 0 | 79,026 | 63,089 | 15,937 |
| Excess of Revenues Over (Under) Expenditures | 65,000 | (14,026) | 1,298 | 15,324 |
| Fund Balances (Deficit) at Beginning of Year | 14,026 | 14,026 | 14,026 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$79,026</u> | <u>\$0</u> | <u>\$15,324</u> | <u>\$15,324</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Psychological Evaluation Grant Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$16,000 | \$16,000 | \$0 | (\$16,000) |
| Total Revenue | 16,000 | 16,000 | 0 | (16,000) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Contractual Services | 0 | 5,000 | 1,400 | 3,600 |
| Total Expenditures | 0 | 5,000 | 1,400 | 3,600 |
| Excess of Revenues Over (Under) Expenditures | 16,000 | 11,000 | (1,400) | (12,400) |
| Fund Balances (Deficit) at Beginning of Year | 10,000 | 10,000 | 10,000 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$26,000</u> | <u>\$21,000</u> | <u>\$8,600</u> | <u>(\$12,400)</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
TCMPA Grant Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|----------------|----------------|---|
| | Original | Final | | |
| Revenue | \$0 | \$0 | \$0 | \$0 |
| Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at Beginning of Year | 3,736 | 3,736 | 3,736 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$3,736</u> | <u>\$3,736</u> | <u>\$3,736</u> | <u>\$0</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Clean Kids Grant Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------|-------------|-------------|---|
| | Original | Final | | |
| Revenue | \$0 | \$0 | \$0 | \$0 |
| Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at Beginning of Year | 17 | 17 | 17 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$17</u> | <u>\$17</u> | <u>\$17</u> | <u>\$0</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DARE Grant Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|----------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$8,500 | \$8,500 | \$28 | (\$8,472) |
| <i>Total Revenue</i> | 8,500 | 8,500 | 28 | (8,472) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Personal Services | 9,000 | 7,906 | 4,278 | 3,628 |
| Fringe Benefits | 0 | 1,094 | 1,052 | 42 |
| <i>Total Expenditures</i> | 9,000 | 9,000 | 5,330 | 3,670 |
| Excess of Revenues Over (Under) Expenditures | 10,114 | (500) | (5,302) | (4,802) |
| Fund Balances (Deficit) at Beginning of Year | 10,114 | 10,114 | 10,114 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$20,228</u> | <u>\$9,614</u> | <u>\$4,812</u> | <u>(\$4,802)</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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|----------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$0 | \$0 | \$8,402 | \$0 |
| <i>Total Revenue</i> | 0 | 0 | 8,402 | 0 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety Equipment | 33,442 | 33,442 | 33,442 | 0 |
| <i>Total Expenditures</i> | 33,442 | 33,442 | 33,442 | 0 |
| Excess of Revenues Over (Under) Expenditures | (33,442) | (33,442) | (25,040) | 0 |
| Fund Balances (Deficit) at Beginning of Year | 35,460 | 35,460 | 35,460 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$2,018</u> | <u>\$2,018</u> | <u>\$10,420</u> | <u>\$0</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-----------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$44,924 | \$158,046 | \$209,074 | \$51,028 |
| Other | 0 | 0 | 264 | 264 |
| Total Revenue | 44,924 | 158,046 | 209,338 | 51,292 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Personal Services | 0 | 188,356 | 100,200 | 88,156 |
| Fringe Benefits | 0 | 109,834 | 36,392 | 73,442 |
| Contractual Services | 0 | 129,417 | 64,080 | 65,337 |
| Supplies and Materials | 0 | 4,587 | 0 | 4,587 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 0 | 101,406 | 24,684 | 76,722 |
| Total Expenditures | 0 | 533,600 | 225,356 | 308,244 |
| Excess of Revenues Over (Under) Expenditures | 44,924 | (375,554) | (16,018) | 359,536 |
| Fund Balances (Deficit) at Beginning of Year | 451,961 | 451,961 | 451,961 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$496,885</u> | <u>\$76,407</u> | <u>\$435,943</u> | <u>\$359,536</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Juvenile Court Projects Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$27,000 | \$27,000 | \$25,288 | (\$1,712) |
| Other | 0 | 0 | 0 | 0 |
| Total Revenue | 27,000 | 27,000 | 25,288 | (1,712) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Contractual Services | 10,000 | 10,000 | 6,426 | 3,574 |
| Supplies and Materials | 1,000 | 1,000 | 0 | 1,000 |
| Other | 75,000 | 81,000 | 8,393 | 72,607 |
| Total Expenditures | 86,000 | 92,000 | 14,819 | 77,181 |
| Excess of Revenues Over (Under) Expenditures | (59,000) | (65,000) | 10,469 | 75,469 |
| Fund Balances (Deficit) at Beginning of Year | 77,470 | 77,470 | 77,470 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$18,470</u> | <u>\$12,470</u> | <u>\$87,939</u> | <u>\$75,469</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Byrne Grant Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$21,386 | \$21,386 | \$19,743 | (\$1,643) |
| Total Revenue | 21,386 | 21,386 | 19,743 | (1,643) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Personal Services | 0 | 20,930 | 20,930 | 0 |
| Fringe Benefits | 0 | 8,351 | 7,076 | 1,275 |
| Supplies and Materials | 0 | 319 | 319 | 0 |
| Total Expenditures | 0 | 29,600 | 28,325 | 1,275 |
| Excess of Revenues Over (Under) Expenditures | 21,386 | (8,214) | (8,582) | (368) |
| Other Financing Sources (Uses): | | | | |
| Advances - In | 2,500 | 4,752 | 4,752 | 0 |
| Advances - Out | 0 | (4,752) | (2,252) | 2,500 |
| Transfers - In | 7,129 | 8,214 | 8,214 | 0 |
| Total Other Financing Sources (Uses) | 9,629 | 8,214 | 10,714 | 2,500 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 31,015 | 0 | 2,132 | 2,132 |
| Fund Balances (Deficit) at Beginning of Year | 0 | 0 | 0 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$31,015</u> | <u>\$0</u> | <u>\$2,132</u> | <u>\$2,132</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Victims Assistance Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|----------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$119,335 | \$141,175 | \$124,514 | (\$16,661) |
| Other | 3,000 | 3,012 | 9,850 | 6,838 |
| Total Revenue | 122,335 | 144,187 | 134,364 | (9,823) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Personal Services | 63,491 | 120,981 | 120,440 | 541 |
| Fringe Benefits | 22,318 | 45,961 | 41,851 | 4,110 |
| Contractual Services | 0 | 4,736 | 4,736 | 0 |
| Supplies and Materials | 2,500 | 2,633 | 2,202 | 431 |
| Capital Outlay | 0 | 270 | 270 | 0 |
| Other | 1,872 | 3,978 | 3,504 | 474 |
| Total Expenditures | 90,181 | 178,559 | 173,003 | 5,556 |
| Excess of Revenues Over (Under) Expenditures | 32,154 | (34,372) | (38,639) | (4,267) |
| Other Financing Sources (Uses): | | | | |
| Advances - In | 17,500 | 27,752 | 27,752 | 0 |
| Advances - Out | 0 | (18,587) | (8,587) | 10,000 |
| Transfers - In | 27,804 | 30,704 | 30,702 | (2) |
| Transfers - Out | 2,500 | (1,086) | (1,086) | 0 |
| Total Other Financing Sources (Uses) | 47,804 | 38,783 | 48,781 | 9,998 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 79,958 | 4,411 | 10,142 | 5,731 |
| Fund Balances (Deficit) at Beginning of Year | 1,148 | 1,148 | 1,148 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$81,106</u> | <u>\$5,559</u> | <u>\$11,290</u> | <u>\$5,731</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
OCJS-DVDA Sheriff Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$60,000 | \$60,000 | \$28,337 | (\$31,663) |
| Other | 0 | 0 | 20,152 | 20,152 |
| Total Revenue | 60,000 | 60,000 | 48,489 | (11,511) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Public Safety | | | | |
| Personal Services | 66,080 | 66,080 | 66,080 | 0 |
| Fringe Benefits | 13,920 | 14,218 | 12,818 | 1,400 |
| Total Expenditures | 80,000 | 80,298 | 78,898 | 1,400 |
| Excess of Revenues Over (Under) Expenditures | (20,000) | (20,298) | (30,409) | (10,111) |
| Other Financing Sources (Uses): | | | | |
| Advances - In | 0 | 4,691 | 4,691 | 0 |
| Advances - Out | 0 | (4,691) | (3,500) | 1,191 |
| Transfers - In | 20,000 | 20,000 | 20,000 | 0 |
| Total Other Financing Sources (Uses) | 20,000 | 20,000 | 21,191 | 1,191 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 0 | (298) | (9,218) | (8,920) |
| Fund Balances (Deficit) at Beginning of Year | 17,201 | 17,201 | 17,201 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$17,201</u> | <u>\$16,903</u> | <u>\$7,983</u> | <u>(\$8,920)</u> |

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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------|-------------|-------------|---|
| | Original | Final | | |
| Revenue | \$0 | \$0 | \$0 | \$0 |
| Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at Beginning of Year | 15 | 15 | 15 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$15</u> | <u>\$15</u> | <u>\$15</u> | <u>\$0</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Jail Bond Retirement Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|----------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$0 | \$0 | \$3 | \$3 |
| <i>Total Revenue</i> | 0 | 0 | 3 | 3 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Other | 0 | 1 | 0 | 1 |
| <i>Total Expenditures</i> | 0 | 1 | 0 | 1 |
| Excess of Revenues Over (Under) Expenditures | 0 | (1) | 3 | 4 |
| Fund Balances (Deficit) at Beginning of Year | 4,054 | 4,054 | 4,054 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$4,054</u> | <u>\$4,053</u> | <u>\$4,057</u> | <u>\$4</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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------|------------|---|
| | Original | Final | | |
| Revenue | \$0 | \$0 | \$0 | \$0 |
| Expenditures: | | | | |
| <i>Debt Service:</i> | | | | |
| Principal Retirement | 0 | 67,226 | 67,226 | 0 |
| Interest & Fiscal Charges | 0 | 41,503 | 41,503 | 0 |
| Total Debt Service | 0 | 108,729 | 108,729 | 0 |
| Total Expenditures | 0 | 108,729 | 108,729 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | (108,729) | (108,729) | 0 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 108,729 | 108,729 | 108,729 | 0 |
| Total Other Financing Sources (Uses) | 108,729 | 108,729 | 108,729 | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 108,729 | 0 | 0 | 0 |
| Fund Balances (Deficit) at Beginning of Year | 0 | 0 | 0 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$108,729</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Beacon Bond Retirement Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|----------------|----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$0 | \$0 | \$17 | \$17 |
| Interest | 0 | 0 | 16 | 16 |
| <i>Total Revenue</i> | 0 | 0 | 33 | 33 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Other | 0 | 4 | 1 | 3 |
| <i>Total Expenditures</i> | 0 | 4 | 1 | 3 |
| Excess of Revenues Over (Under) Expenditures | 0 | (4) | 32 | 36 |
| Fund Balances (Deficit) at Beginning of Year | 2,524 | 2,524 | 2,524 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$2,524</u> | <u>\$2,520</u> | <u>\$2,556</u> | <u>\$36</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Building Renovations Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------|-------------|-------------|---|
| | Original | Final | | |
| Revenue | \$0 | \$0 | \$0 | \$0 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Other | 0 | 13,714 | 13,029 | 685 |
| <i>Debt Service:</i> | | | | |
| Principal Retirement | 0 | 1,813,500 | 1,813,500 | 0 |
| Interest & Fiscal Charges | 0 | 29,698 | 29,328 | 370 |
| Total Debt Service | 0 | 1,843,198 | 1,842,828 | 370 |
| Total Expenditures | 0 | 1,856,912 | 1,855,857 | 1,055 |
| Excess of Revenues Over (Under) Expenditures | 0 | (1,856,912) | (1,855,857) | 1,055 |
| Other Financing Sources (Uses): | | | | |
| Proceeds of Notes | 0 | 914,000 | 1,827,500 | 913,500 |
| Premium on Notes | 0 | 12,529 | 12,529 | 0 |
| Transfers - In | 913,500 | 930,383 | 16,883 | (913,500) |
| Total Other Financing Sources (Uses) | 913,500 | 1,856,912 | 1,856,912 | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 913,500 | 0 | 1,055 | 1,055 |
| Fund Balances (Deficit) at Beginning of Year | 0 | 0 | 0 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | \$913,500 | \$0 | \$1,055 | \$1,055 |

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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------|--------------|--------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Interest | \$0 | \$0 | \$2 | \$2 |
| <i>Total Revenue</i> | 0 | 0 | 2 | 2 |
| Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 2 | 2 |
| Fund Balances (Deficit) at Beginning of Year | 196 | 196 | 196 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$196</u> | <u>\$196</u> | <u>\$198</u> | <u>\$2</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Sewer Assessment Bond Retirement Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------|--------------|--------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Interest | \$0 | \$0 | \$3 | \$3 |
| <i>Total Revenue</i> | 0 | 0 | 3 | 3 |
| Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 3 | 3 |
| Fund Balances (Deficit) at Beginning of Year | 385 | 385 | 385 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$385</u> | <u>\$385</u> | <u>\$388</u> | <u>\$3</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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------|------------|---|
| | Original | Final | | |
| Revenue | \$0 | \$0 | \$0 | \$0 |
| Expenditures: | | | | |
| <i>Debt Service:</i> | | | | |
| Principal Retirement | 0 | 310,000 | 310,000 | 0 |
| Interest & Fiscal Charges | 0 | 109,342 | 109,342 | 0 |
| Total Debt Service | 0 | 419,342 | 419,342 | 0 |
| Total Expenditures | 0 | 419,342 | 419,342 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | (419,342) | (419,342) | 0 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 419,343 | 419,342 | 419,342 | 0 |
| Total Other Financing Sources (Uses) | 419,343 | 419,342 | 419,342 | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 419,343 | 0 | 0 | 0 |
| Fund Balances (Deficit) at Beginning of Year | 0 | 0 | 0 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$419,343</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Home Improvement Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|----------------|----------------|---|
| | Original | Final | | |
| Revenue | \$0 | \$0 | \$0 | \$0 |
| Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at Beginning of Year | 1,665 | 1,665 | 1,665 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$1,665</u> | <u>\$1,665</u> | <u>\$1,665</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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | | |
| Revenue | \$0 | \$0 | \$0 | \$0 |
| Expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at Beginning of Year | 492 | 492 | 492 | 0 |
| Prior Year Encumbrances Appropriated | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balances (Deficit) at End of Year | <u><u>\$492</u></u> | <u><u>\$492</u></u> | <u><u>\$492</u></u> | <u><u>\$0</u></u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Issue II Projects Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------|------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$796,060 | \$835,284 | \$757,840 | (\$77,444) |
| <i>Total Revenue</i> | 796,060 | 835,284 | 757,840 | (77,444) |
| Expenditures: | | | | |
| Capital Outlay | 0 | 835,284 | 757,840 | 77,444 |
| <i>Total Expenditures</i> | 0 | 835,284 | 757,840 | 77,444 |
| Excess of Revenues Over (Under) Expenditures | 796,060 | 0 | 0 | 0 |
| Fund Balances (Deficit) at Beginning of Year | 0 | 0 | 0 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$796,060</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Beacon Capital Improvement Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-----------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$0 | \$0 | \$32,789 | \$32,789 |
| <i>Total Revenue</i> | 0 | 0 | 32,789 | 32,789 |
| Expenditures: | | | | |
| Capital Outlay | 85,000 | 156,634 | 154,116 | 2,518 |
| <i>Total Expenditures</i> | 85,000 | 156,634 | 154,116 | 2,518 |
| Excess of Revenues Over (Under) Expenditures | (85,000) | (156,634) | (121,327) | 35,307 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 20,000 | 20,000 | 53,000 | 33,000 |
| <i>Total Other Financing Sources (Uses)</i> | 20,000 | 20,000 | 53,000 | 33,000 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | (65,000) | (136,634) | (68,327) | 68,307 |
| Fund Balances (Deficit) at Beginning of Year | 181,742 | 181,742 | 181,742 | 0 |
| Prior Year Encumbrances Appropriated | 5,000 | 5,000 | 5,000 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$121,742</u> | <u>\$50,108</u> | <u>\$118,415</u> | <u>\$68,307</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Health Department Renovations Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|------------|------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$0 | \$40,774 | \$40,774 | \$0 |
| <i>Total Revenue</i> | 0 | 40,774 | 40,774 | 0 |
| Expenditures: | | | | |
| <i>Debt Service:</i> | | | | |
| Principal Retirement | 0 | 70,174 | 70,174 | 0 |
| Interest & Fiscal Charges | 0 | 1,053 | 1,053 | 0 |
| <i>Total Expenditures</i> | 0 | 71,227 | 71,227 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | (30,453) | (30,453) | 0 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 71,226 | 30,453 | 30,453 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | 71,226 | 30,453 | 30,453 | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 71,226 | 0 | 0 | 0 |
| Fund Balances (Deficit) at Beginning of Year | 0 | 0 | 0 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$71,226</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Special Assessments | \$0 | \$0 | \$33,852 | \$33,852 |
| Charges for Services | 334,600 | 334,600 | 330,102 | (4,498) |
| Other | 0 | 0 | 7,385 | 7,385 |
| Total Revenue | 334,600 | 334,600 | 371,339 | 36,739 |
| Expenses: | | | | |
| Personal Services | 81,808 | 81,808 | 74,866 | 6,942 |
| Fringe Benefits | 47,811 | 47,811 | 41,491 | 6,320 |
| Contractual Services | 333,000 | 321,807 | 58,611 | 263,196 |
| Supplies & Materials | 32,900 | 31,317 | 12,023 | 19,294 |
| Other | 10,000 | 21,193 | 17,465 | 3,728 |
| Debt Service: | | | | |
| Principal Retirement | 27,732 | 34,169 | 34,169 | 0 |
| Interest & Fiscal Charges | 24,454 | 27,770 | 27,770 | 0 |
| Total Expenses | 557,705 | 565,875 | 266,395 | 299,480 |
| Excess of Revenues Over (Under) Expenses | (223,105) | (231,275) | 104,944 | 336,219 |
| Fund Equity (Deficit) at Beginning of Year | 497,467 | 497,467 | 497,467 | 0 |
| Prior Year Encumbrances Appropriated | 2,900 | 2,900 | 2,900 | 0 |
| Fund Equity (Deficit) at End of Year | <u>\$277,262</u> | <u>\$269,092</u> | <u>\$605,311</u> | <u>\$336,219</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Buchtel Sewer Revenue Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-----------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$0 | \$0 | \$6,250 | \$6,250 |
| Charges for Services | 137,102 | 137,102 | 144,823 | 7,721 |
| Other | 0 | 0 | 908 | 908 |
| Total Revenue | 137,102 | 137,102 | 151,981 | 14,879 |
| Expenses: | | | | |
| Personal Services | 22,876 | 22,876 | 21,964 | 912 |
| Fringe Benefits | 10,065 | 10,415 | 8,323 | 2,092 |
| Contractual Services | 93,800 | 93,429 | 83,231 | 10,198 |
| Supplies & Materials | 5,264 | 5,000 | 4,446 | 554 |
| Other | 300 | 300 | 0 | 300 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 7,600 | 7,600 | 0 |
| Interest & Fiscal Charges | 0 | 32,940 | 32,940 | 0 |
| Total Expenses | 132,305 | 172,560 | 158,504 | 14,056 |
| Excess of Revenues Over (Under) Expenses | 4,797 | (35,458) | (6,523) | 28,935 |
| Fund Equity (Deficit) at Beginning of Year | 107,583 | 107,583 | 107,583 | 0 |
| Prior Year Encumbrances Appropriated | 2,264 | 2,264 | 2,264 | 0 |
| Fund Equity (Deficit) at End of Year | <u>\$114,644</u> | <u>\$74,389</u> | <u>\$103,324</u> | <u>\$28,935</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Water Revenue Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$491,000 | \$490,847 | \$485,605 | (\$5,242) |
| Interest | 0 | 0 | 365 | 365 |
| Other | 0 | 0 | 10,143 | 10,143 |
| Total Revenue | 491,000 | 490,847 | 496,113 | 5,266 |
| Expenses: | | | | |
| Personal Services | 80,364 | 80,364 | 72,584 | 7,780 |
| Fringe Benefits | 20,600 | 20,600 | 17,434 | 3,166 |
| Contractual Services | 720,500 | 709,976 | 380,802 | 329,174 |
| Supplies & Materials | 45,294 | 42,485 | 23,187 | 19,298 |
| Other | 11,200 | 21,917 | 21,231 | 686 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 1,900 | 1,900 | 0 |
| Interest & Fiscal Charges | 0 | 2,260 | 2,260 | 0 |
| Total Expenses | 877,958 | 879,502 | 519,398 | 360,104 |
| Excess of Revenues Over (Under) Expenses | (386,958) | (388,655) | (23,285) | 365,370 |
| Fund Equity (Deficit) at Beginning of Year | 466,517 | 466,517 | 466,517 | 0 |
| Prior Year Encumbrances Appropriated | 27,994 | 27,994 | 27,994 | 0 |
| Fund Equity (Deficit) at End of Year | <u>\$107,553</u> | <u>\$105,856</u> | <u>\$471,226</u> | <u>\$365,370</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Buchtel Water Revenue Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for Services | \$112,668 | \$112,668 | \$126,418 | \$13,750 |
| Other | 0 | 0 | 3,464 | 3,464 |
| Total Revenue | 112,668 | 112,668 | 129,882 | 17,214 |
| Expenses: | | | | |
| Personal Services | 22,876 | 21,664 | 21,407 | 257 |
| Fringe Benefits | 10,415 | 11,627 | 10,991 | 636 |
| Contractual Services | 115,264 | 103,382 | 65,787 | 37,595 |
| Supplies & Materials | 9,000 | 9,000 | 2,001 | 6,999 |
| Other | 2,071 | 1,000 | 541 | 459 |
| Debt Service: | | | | |
| Principal | 0 | 2,069 | 2,069 | 0 |
| Interest & Fiscal Charges | 0 | 1,490 | 1,490 | 0 |
| Total Expenses | 159,626 | 150,232 | 104,286 | 45,946 |
| Fund Equity (Deficit) at Beginning of Year | 81,002 | 81,002 | 81,002 | 0 |
| Prior Year Encumbrances Appropriated | 18,334 | 18,334 | 18,334 | 0 |
| Fund Equity (Deficit) at End of Year | <u>\$258,962</u> | <u>\$249,568</u> | <u>\$203,622</u> | <u>\$45,946</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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|------------|-----------------|---|
| | Original | Final | | |
| Revenue | \$0 | \$0 | \$0 | \$0 |
| Expenses: | | | | |
| Other | 0 | 49,995 | 30,630 | 19,365 |
| Total Expenses | 0 | 49,995 | 30,630 | 19,365 |
| Excess of Revenues Over (Under) Expenditures | 0 | (49,995) | (30,630) | 19,365 |
| Other Financing Sources (Uses): | | | | |
| Transfers - In | 0 | 0 | 3,529 | 3,529 |
| Total Other Financing Sources (Uses) | 0 | 0 | 3,529 | 3,529 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 0 | (49,995) | (27,101) | 22,894 |
| Fund Equity (Deficit) at Beginning of Year | 49,995 | 49,995 | 49,995 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Equity (Deficit) at End of Year | <u>\$49,995</u> | <u>\$0</u> | <u>\$22,894</u> | <u>\$22,894</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Athens County Solid Waste Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------|-------------|-------------|---|
| | Original | Final | | |
| Revenue | \$0 | \$0 | \$0 | \$0 |
| Expenses | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenses | 0 | 0 | 0 | 0 |
| Fund Equity (Deficit) at Beginning of Year | 62 | 62 | 62 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Equity (Deficit) at End of Year | <u>\$62</u> | <u>\$62</u> | <u>\$62</u> | <u>\$0</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Employee Benefits Trust Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Interest | \$0 | \$0 | \$5,993 | \$5,993 |
| Other | 0 | 0 | 490 | 490 |
| Total Revenue | 0 | 0 | 6,483 | 6,483 |
| Expenses | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenses | 0 | 0 | 6,483 | 6,483 |
| Fund Equity (Deficit) at Beginning of Year | 204,531 | 204,531 | 204,531 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Equity (Deficit) at End of Year | <u>\$204,531</u> | <u>\$204,531</u> | <u>\$211,014</u> | <u>\$6,483</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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------------|-----------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Interest | \$100 | \$100 | \$145 | \$45 |
| Other | 20,000 | 20,000 | 22,357 | 2,357 |
| Total Revenue | 20,100 | 20,100 | 22,502 | 2,402 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Other | 15,000 | 15,000 | 14,077 | 923 |
| Total Human Services | 15,000 | 15,000 | 14,077 | 923 |
| Total Expenditures | 15,000 | 15,000 | 14,077 | 923 |
| Excess of Revenues Over (Under) Expenditures | 5,100 | 5,100 | 8,425 | 3,325 |
| Fund Balances (Deficit) at Beginning of Year | 19,928 | 19,928 | 19,928 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$25,028</u> | <u>\$25,028</u> | <u>\$28,353</u> | <u>\$3,325</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ida Brooks Trust Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------|----------------|--------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Interest | \$50 | \$50 | \$14 | (\$36) |
| Other | 2,000 | 2,000 | 1,606 | (394) |
| Total Revenue | 2,050 | 2,050 | 1,620 | (430) |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Human Services | | | | |
| Other | 2,000 | 2,000 | 1,657 | 343 |
| Total Human Services | 2,000 | 2,000 | 1,657 | 343 |
| Total Expenditures | 2,000 | 2,000 | 1,657 | 343 |
| Excess of Revenues Over (Under) Expenditures | 50 | 50 | (37) | (87) |
| Fund Balances (Deficit) at Beginning of Year | 950 | 950 | 950 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$1,000</u> | <u>\$1,000</u> | <u>\$913</u> | <u>(\$87)</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, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------|------------|-------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Interest | \$0 | \$0 | \$1 | \$1 |
| <i>Total Revenue</i> | 0 | 0 | 1 | 1 |
| Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 1 | 1 |
| Fund Balances (Deficit) at Beginning of Year | 9 | 9 | 9 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$9</u> | <u>\$9</u> | <u>\$10</u> | <u>\$1</u> |

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Unclaimed Money Fund
For the Year Ended December 31, 2005

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$0 | \$0 | \$17,019 | \$17,019 |
| <i>Total Revenue</i> | 0 | 0 | 17,019 | 17,019 |
| Expenditures: | | | | |
| <i>Current:</i> | | | | |
| Other | | | | |
| Other | 0 | 31,307 | 31,307 | 0 |
| Total Other | 0 | 31,307 | 31,307 | 0 |
| <i>Total Expenditures</i> | 0 | 31,307 | 31,307 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | (31,307) | (14,288) | 17,019 |
| Fund Balances (Deficit) at Beginning of Year | 173,264 | 173,264 | 173,264 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | <u>\$173,264</u> | <u>\$141,957</u> | <u>\$158,976</u> | <u>\$17,019</u> |

STATISTICAL SECTION



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Statistical Section

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

| <u>Contents</u> | <u>Tables</u> |
|---|----------------------|
| Financial Trends These tables contain trend information to help the reader understand how the County's financial position has changed over time. | 1-4 |
| Revenue Capacity These tables contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant sources of property tax revenue. | 5-8 |
| Debt Capacity These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. | 9-13 |
| Economic and Demographic Information These tables offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments. | 14-15 |
| Operating Information These tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs. | 16-18 |
| Miscellaneous Information These tables contain information on property and sales tax as well as receipts from the State Government for the County and its subdivisions. | 19-22 |

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; tables presenting government-wide information include information beginning in that year.

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Table 1
Athens County, Ohio
Net Assets by Component
Last Three Years
(accrual basis of accounting)

| | 2003 | 2004 | 2005 |
|--|----------------------|----------------------|----------------------|
| Invested in Capital Assets, Net of Related Debt | \$ 59,486,953 | \$ 61,122,798 | \$ 66,118,090 |
| Restricted for: | | | |
| Job and Family Services | 1,485,012 | 942,829 | 835,778 |
| Road and Bridge Services | 2,166,009 | 2,055,656 | 2,349,245 |
| Children Services | 1,768,399 | 467,373 | 478,529 |
| Mental Retardation Services | 2,346,777 | 2,450,392 | 4,041,226 |
| Ambulance Services | 1,223,302 | 1,365,102 | 1,431,930 |
| Capital Projects | 48,317 | | 130,072 |
| Debt Service | | | 914,000 |
| Other Purposes | 4,500,362 | 4,813,783 | 4,750,548 |
| Unrestricted (Deficit) | (1,179,304) | (1,968,131) | 75,412 |
| Total Net Assets | \$ 71,845,827 | \$ 71,249,802 | \$ 81,124,830 |

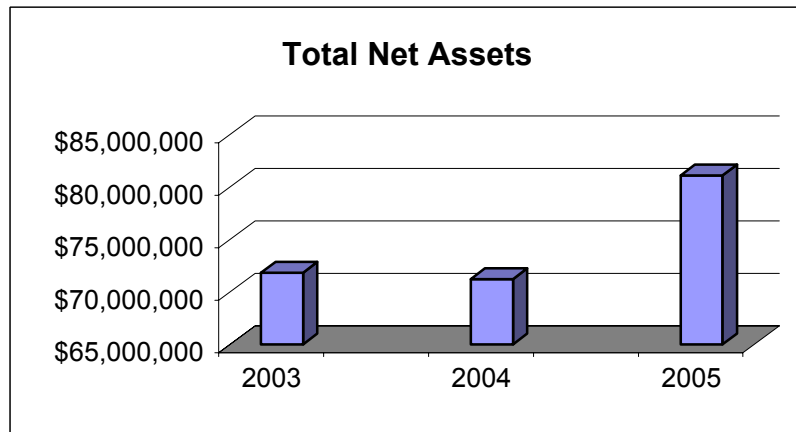


Table 2
Athens County, Ohio
Changes in Net Assets
Last Three Years
(accrual basis of accounting)

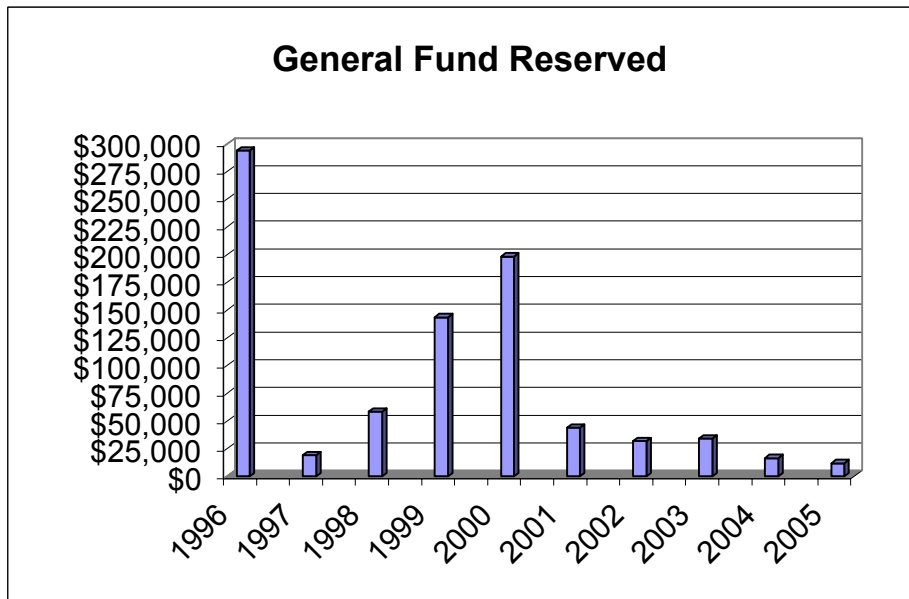
| | 2003 | 2004 | 2005 |
|---|-------------------|-------------------|-------------------|
| Expenses | | | |
| Governmental Activities: | | | |
| <i>General Government:</i> | | | |
| Legislative and Executive | \$ 6,832,070 | \$ 4,940,844 | \$ 5,388,878 |
| Judicial | 2,502,352 | 2,373,755 | 2,396,367 |
| Public Safety | 3,833,523 | 4,138,045 | 4,078,211 |
| Public Works | 4,623,659 | 5,976,002 | 4,769,293 |
| Health | 2,121,326 | 2,243,254 | 2,440,297 |
| Human Services | 26,114,837 | 25,795,197 | 29,398,185 |
| Conservation and Recreation | 10,627 | 14,012 | 16,712 |
| Economic Development and Assistance | 20,873 | 21,352 | 34,636 |
| Interest and Fiscal Charges | 190,929 | 176,390 | 194,158 |
| <i>Total Governmental Activities Expenses</i> | <u>46,250,196</u> | <u>45,678,851</u> | <u>48,716,737</u> |
| Business-Type Activities: | | | |
| Plains Sewer | 343,453 | 282,308 | 293,350 |
| Plains Water | 525,089 | 521,846 | 562,006 |
| Buchtel Sewer | 204,040 | 202,133 | 215,254 |
| Buchtel Water | 90,959 | 116,330 | 106,472 |
| Rural Solid Waste | | 4,884 | 38,356 |
| <i>Total Business-Type Activities Expenses</i> | <u>1,163,541</u> | <u>1,127,501</u> | <u>1,215,438</u> |
| <i>Total Primary Government Expenses</i> | 47,413,737 | 46,806,352 | 49,932,175 |
| Program Revenues | | | |
| Governmental Activities: | | | |
| Charges for Services | | | |
| <i>General Government:</i> | | | |
| Legislative and Executive | 1,774,297 | 1,764,405 | 2,006,968 |
| Judicial | 671,715 | 602,950 | 646,084 |
| Public Safety | 66,178 | 77,511 | 147,229 |
| Public Works | 887,205 | 623,319 | 59,060 |
| Health | 127,330 | 89,745 | 119,088 |
| Human Services | 967,489 | 1,383,252 | 1,168,019 |
| Operating Grants and Contributions | | | |
| <i>General Government:</i> | | | |
| Legislative and Executive | 12,360 | 67,267 | 34,414 |
| Judicial | 267,401 | 66,359 | 78,411 |
| Public Safety | 189,410 | 466,243 | 416,956 |
| Public Works | 3,368,198 | 3,642,896 | 4,668,019 |
| Health | 306,710 | 313,420 | 205,763 |
| Human Services | 16,751,557 | 14,112,543 | 20,931,270 |
| Capital Grants and Contributions | | | |
| <i>General Government:</i> | | | |
| Legislative and Executive | | | 638,468 |
| Public Works | 1,273,049 | 1,315,038 | 1,371,337 |
| Health | | | 96,225 |
| Human Services | 131,154 | | 32,789 |
| <i>Total Governmental Activities Program Revenues</i> | <u>26,794,053</u> | <u>24,524,948</u> | <u>32,620,100</u> |

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

| | 2003 | 2004 | 2005 |
|---|------------------------|------------------------|------------------------|
| Business-Type Activities: | | | |
| Charges for Services | | | |
| Plains Sewer | 599,958 | 319,339 | 348,181 |
| Plains Water | 515,569 | 466,502 | 522,000 |
| Buchtel Sewer | 151,424 | 138,473 | 153,276 |
| Buchtel Water | 154,978 | 129,611 | 127,414 |
| Capital Grants and Contributions | | | |
| Plains Sewer | 18,000 | | |
| Total Business-Type Activities Program Revenues | <u>1,439,929</u> | <u>1,053,925</u> | <u>1,150,871</u> |
| Total Primary Government Program Revenues | 28,233,982 | 25,578,873 | 33,770,971 |
| Net (Expense) Revenue | | | |
| Governmental Activities | (19,456,143) | (21,153,903) | (16,096,637) |
| Business-Type Activities | 276,388 | (73,576) | (58,317) |
| Total Primary Government Net (Expense) Revenue | <u>\$ (19,179,755)</u> | <u>\$ (21,227,479)</u> | <u>\$ (16,154,954)</u> |
| General Revenues and Other Change in Net Assets | | | |
| Governmental Activities: | | | |
| Property Taxes Levied for: | | | |
| General Fund | 1,531,214 | 1,599,897 | 1,576,711 |
| Children Services | 1,959,038 | 2,056,841 | 2,105,790 |
| MR/DD | 3,229,990 | 3,385,413 | 3,366,791 |
| Ambulance Service | 1,427,541 | 1,496,469 | 1,460,817 |
| Other Purposes | 585,445 | 605,568 | 590,976 |
| Sales Tax Levied for: | | | |
| General Fund | 4,323,504 | 4,521,037 | 4,647,237 |
| 911 Emergency Communications | 1,080,412 | 1,130,197 | 1,161,202 |
| Grants and Entitlements not restricted to Specific Programs | 1,622,459 | 1,635,698 | 1,770,037 |
| Investment Earnings | 402,570 | 277,099 | 627,608 |
| Miscellaneous | 3,792,705 | 3,281,439 | 2,160,683 |
| Transfers | | | (3,529) |
| Total Governmental Activities | <u>19,954,878</u> | <u>19,989,658</u> | <u>19,464,323</u> |
| Business-Type Activities: | | | |
| Investment Earnings | 398 | 254 | 369 |
| Miscellaneous | 44,948 | 26,675 | 22,078 |
| Transfers | | | 3,529 |
| Total Business-Type Activities | <u>45,346</u> | <u>26,929</u> | <u>25,976</u> |
| Total Primary Government | <u>20,000,224</u> | <u>20,016,587</u> | <u>19,490,299</u> |
| Change in Net Assets | | | |
| Governmental Activities | 498,735 | (1,164,245) | 3,367,686 |
| Business-Type Activities | 321,734 | (46,647) | (32,341) |
| Total Primary Government Change in Net Assets | <u>\$ 820,469</u> | <u>\$ (1,210,892)</u> | <u>\$ 3,335,345</u> |

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

| | 1996 | 1997 | 1998 | 1999 |
|---|--------------------|--------------------|--------------------|--------------------|
| General Fund | | | | |
| Reserved | \$294,061 | \$19,087 | \$58,335 | \$143,581 |
| Unreserved | 764,707 | 949,806 | 1,942,149 | 2,291,403 |
| <i>Total General Fund</i> | <u>1,058,768</u> | <u>968,893</u> | <u>2,000,484</u> | <u>2,434,984</u> |
| All Other Governmental Funds | | | | |
| Reserved | 648,081 | 812,877 | 777,362 | 1,126,442 |
| Unreserved, Undesignated, Reported in: | | | | |
| Special Revenue Funds | 4,205,057 | 5,569,212 | 5,810,001 | 6,127,359 |
| Debt Service Funds | 407,913 | 374,863 | 94,820 | 88,242 |
| Capital Projects Funds | <u>(131,463)</u> | <u>(107,579)</u> | <u>617,601</u> | <u>31,306</u> |
| <i>Total All Other Governmental Funds</i> | <u>5,129,588</u> | <u>6,649,373</u> | <u>7,299,784</u> | <u>7,373,349</u> |
| <i>Total Governmental Funds</i> | <u>\$6,188,356</u> | <u>\$7,618,266</u> | <u>\$9,300,268</u> | <u>\$9,808,333</u> |



| 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| \$198,561 | \$44,174 | \$31,885 | \$34,084 | \$16,713 | \$12,101 |
| 2,744,722 | 2,362,735 | 2,034,753 | 2,174,591 | 2,058,002 | 2,155,567 |
| 2,943,283 | 2,406,909 | 2,066,638 | 2,208,675 | 2,074,715 | 2,167,668 |
| 1,165,869 | 1,175,894 | 1,320,326 | 1,109,709 | 853,100 | 745,044 |
| 8,153,029 | 10,976,517 | 11,780,890 | 11,274,649 | 9,637,923 | 11,654,317 |
| 32,282 | 31,259 | 17,569 | 17,688 | 7,160 | 8,255 |
| (360,776) | (295,202) | (310,674) | (3,248) | (796,909) | 129,838 |
| 8,990,404 | 11,888,468 | 12,808,111 | 12,398,798 | 9,701,274 | 12,537,454 |
| \$11,933,687 | \$14,295,377 | \$14,874,749 | \$14,607,473 | \$11,775,989 | \$14,705,122 |

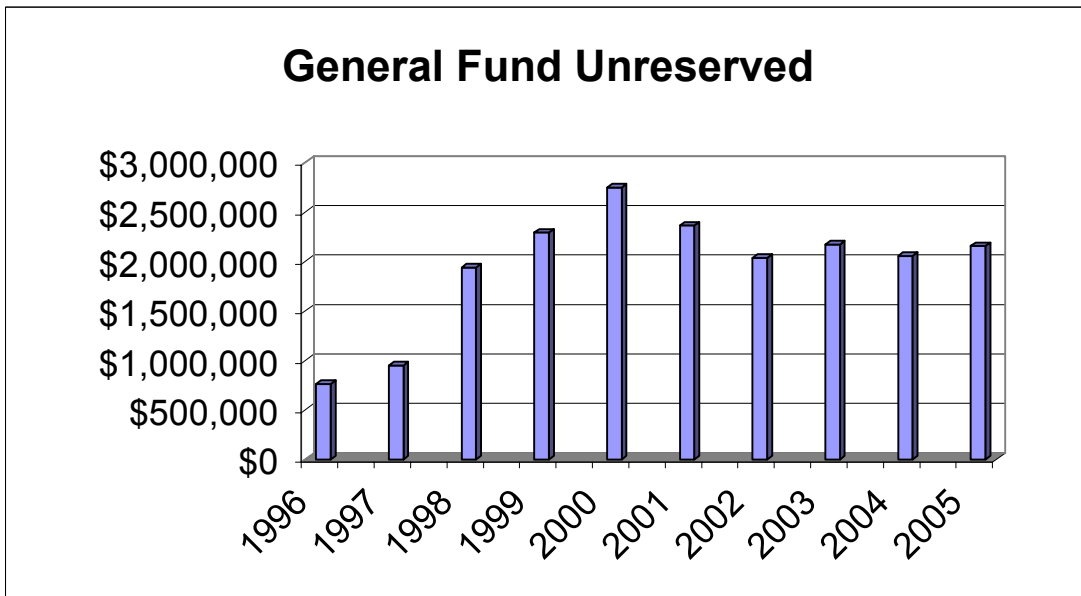


Table 4
Athens County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

| | 1996 | 1997 | 1998 | 1999 |
|---|-------------------|--------------------|--------------------|-------------------|
| Revenues | | | | |
| Property Taxes | \$6,374,888 | \$6,718,797 | \$6,827,750 | \$7,035,251 |
| Sales Tax | 3,969,046 | 4,089,427 | 4,487,931 | 4,739,315 |
| Intergovernmental | 16,482,322 | 17,671,900 | 18,407,730 | 23,104,897 |
| Charges for Services | 1,830,675 | 2,672,070 | 2,285,812 | 2,224,117 |
| Licenses and Permits | 75,044 | 90,000 | 86,887 | 92,301 |
| Fines and Forfeitures | 140,833 | 169,136 | 184,668 | 179,228 |
| Interest | 654,054 | 702,549 | 965,991 | 962,129 |
| Other Revenues | 2,124,821 | 2,591,136 | 2,623,622 | 3,054,077 |
| Total Revenues | 31,651,683 | 34,705,015 | 35,870,391 | 41,391,315 |
| Expenditures | | | | |
| <i>Current:</i> | | | | |
| <i>General Government:</i> | | | | |
| Legislative and Executive | 4,905,756 | 4,624,966 | 3,803,959 | 3,979,551 |
| Judicial | 1,253,178 | 1,447,301 | 1,655,182 | 1,945,204 |
| Public Safety | 2,061,985 | 2,361,651 | 2,903,743 | 3,093,926 |
| Public Works | 3,993,411 | 3,893,269 | 3,675,242 | 4,792,457 |
| Health | 1,489,685 | 1,555,646 | 1,862,685 | 2,073,007 |
| Human Services | 15,895,544 | 16,765,863 | 18,771,471 | 21,317,853 |
| Conservation and Recreation | 301 | 12,906 | 11,472 | 9,486 |
| Economic Development and Assistance | 644,024 | 311,319 | 249,150 | 435,044 |
| Capital Outlay | 1,525,382 | 1,467,134 | 1,759,836 | 2,626,570 |
| <i>Debt Service:</i> | | | | |
| Principal Retirement | 394,132 | 698,342 | 211,257 | 381,495 |
| Interest and Fiscal Charges | 299,025 | 387,223 | 234,530 | 287,652 |
| Total Expenditures | 32,462,423 | 33,525,620 | 35,138,527 | 40,942,245 |
| Excess of Revenues Over (Under) Expenditures | (810,740) | 1,179,395 | 731,864 | 449,070 |
| <u>Other Financing Sources (Uses):</u> | | | | |
| Sale of Capital Assets | 1,444 | 63,030 | 275 | 17,600 |
| Proceeds of Bonds | | | 4,175,000 | |
| Proceeds of Capital Leases | 91,831 | 22,714 | 4,110 | |
| Proceeds of Loans | 938,735 | 172,521 | 184,386 | |
| Proceeds from Issuance of Notes | | | | |
| Proceeds from Premium on Notes | | | | |
| Payments to Escrow Agent | | | (3,650,000) | |
| Transfers - In | 1,873,504 | 1,317,242 | 2,229,237 | 1,283,466 |
| Transfers - Out | (1,737,903) | (1,317,242) | (2,229,674) | (1,280,394) |
| Total Other Sources (Uses) | 1,167,611 | 258,265 | 713,334 | 20,672 |
| Net Change in Fund Balances | \$356,871 | \$1,437,660 | \$1,445,198 | \$469,742 |

| <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> |
|--------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| \$7,271,779 | \$7,279,051 | \$7,802,773 | \$8,635,631 | \$8,891,896 | \$8,971,221 |
| 4,924,923 | 5,015,813 | 5,233,606 | 5,403,916 | 5,651,234 | 5,808,439 |
| 28,764,695 | 31,983,428 | 25,415,058 | 24,576,545 | 22,015,512 | 30,529,026 |
| 2,396,329 | 2,820,674 | 3,369,514 | 3,362,666 | 3,601,155 | 3,801,085 |
| 96,511 | 92,632 | 92,736 | 121,127 | 79,326 | 111,703 |
| 200,020 | 200,175 | 194,127 | 172,493 | 156,024 | 227,476 |
| 1,348,770 | 1,293,799 | 682,994 | 397,747 | 274,390 | 621,232 |
| 3,963,623 | 3,277,222 | 3,652,208 | 3,792,705 | 3,251,579 | 2,188,579 |
| <u>48,966,650</u> | <u>51,962,794</u> | <u>46,443,016</u> | <u>46,462,830</u> | <u>43,921,116</u> | <u>52,258,761</u> |
| 4,603,478 | 4,601,822 | 4,192,071 | 4,460,906 | 4,776,331 | 5,571,186 |
| 1,881,072 | 2,321,893 | 2,553,518 | 2,479,565 | 2,420,386 | 2,399,131 |
| 3,476,033 | 3,209,456 | 3,482,027 | 3,854,587 | 4,128,560 | 4,806,045 |
| 3,935,444 | 4,315,243 | 4,777,890 | 5,587,632 | 5,335,375 | 4,994,639 |
| 2,205,488 | 2,103,451 | 2,204,635 | 2,325,478 | 2,324,820 | 2,263,266 |
| 28,701,831 | 29,986,100 | 25,843,250 | 26,477,643 | 25,538,505 | 28,771,969 |
| 7,027 | 11,437 | 28,745 | 4,950 | 8,382 | 7,751 |
| 43,139 | 147,831 | 20,295 | 20,873 | 21,352 | 34,636 |
| 2,025,158 | 2,207,760 | 1,912,547 | 973,119 | 1,480,035 | 896,122 |
| 404,900 | 444,513 | 462,532 | 451,665 | 407,607 | 462,556 |
| 270,183 | 253,604 | 222,966 | 213,491 | 177,422 | 192,053 |
| <u>47,553,753</u> | <u>49,603,110</u> | <u>45,700,476</u> | <u>46,849,909</u> | <u>46,618,775</u> | <u>50,399,354</u> |
| <u>1,412,897</u> | <u>2,359,684</u> | <u>742,540</u> | <u>(387,079)</u> | <u>(2,697,659)</u> | <u>1,859,407</u> |
| 415,806 | 1 | 220 | 10,350 | | 2,830 |
| 270,735 | 85,188 | | 108,825 | | 143,896 |
| | | | | | 914,000 |
| | | | | | 12,529 |
| 2,146,062 | 1,707,535 | 133,734 | 1,656,089 | 1,588,095 | 1,184,866 |
| <u>(2,146,062)</u> | <u>(1,761,191)</u> | <u>(1,441,985)</u> | <u>(1,656,089)</u> | <u>(1,588,095)</u> | <u>(1,188,395)</u> |
| 686,541 | 31,533 | (1,308,031) | 119,175 | - | 1,069,726 |
| <u>\$2,099,438</u> | <u>\$2,391,217</u> | <u>(\$565,491)</u> | <u>(\$267,904)</u> | <u>(\$2,697,659)</u> | <u>\$2,929,133</u> |

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

| Collection Year | Real Estate | | | Tangible Personal Property Public Utility | | Tangible Personal Property General Business | | 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 | |
| | Residential/ Agricultural | Commercial/ Industrial/PU | | | | | | | | |
| 1996 | \$264,072,880 | \$87,287,300 | \$1,003,836,034 | \$81,121,640 | \$231,764,525 | \$31,611,997 | \$126,447,988 | \$464,093,817 | \$1,362,048,547 | 34.07% |
| 1997 | 316,824,090 | 99,557,580 | 1,189,602,431 | 81,457,540 | 232,724,192 | 32,197,953 | 128,791,812 | 530,037,163 | 1,551,118,435 | 34.17% |
| 1998 | 322,075,950 | 100,046,760 | 1,206,004,582 | 73,973,370 | 211,341,918 | 35,677,360 | 142,709,440 | 531,773,440 | 1,560,055,940 | 34.09% |
| 1999 | 327,316,710 | 103,727,850 | 1,231,494,308 | 75,778,270 | 216,498,517 | 41,635,353 | 166,541,412 | 548,458,183 | 1,614,534,237 | 33.97% |
| 2000 | 373,008,420 | 114,788,020 | 1,393,634,429 | 70,771,970 | 202,195,518 | 44,723,083 | 178,892,332 | 603,291,493 | 1,774,722,279 | 33.99% |
| 2001 | 384,695,650 | 117,431,070 | 1,434,576,039 | 72,283,770 | 206,514,731 | 43,062,728 | 172,250,912 | 617,473,218 | 1,813,341,682 | 34.05% |
| 2002 | 396,077,970 | 117,918,600 | 1,468,488,200 | 63,914,130 | 182,602,669 | 39,615,549 | 158,462,196 | 617,526,249 | 1,809,553,065 | 34.13% |
| 2003 | 484,129,880 | 134,890,430 | 1,768,541,026 | 70,359,890 | 201,018,206 | 38,469,814 | 153,879,256 | 727,850,014 | 2,123,438,488 | 34.28% |
| 2004 | 490,140,110 | 139,522,910 | 1,798,947,248 | 74,753,240 | 213,570,007 | 37,799,952 | 151,199,808 | 742,216,212 | 2,163,717,063 | 34.30% |
| 2005 | 496,815,920 | 137,569,360 | 1,812,438,745 | 80,860,340 | 231,017,991 | 36,745,484 | 146,981,936 | 751,991,104 | 2,190,438,672 | 34.33% |

SOURCE: ATHENS COUNTY AUDITOR

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Table 6 - A
Athens County, Ohio
Property Tax Rates of Overlapping Governments
(Per \$1,000 of assessed value)
Last Ten Years

| | <u>1996</u> | <u>1997</u> | <u>1998</u> | <u>1999</u> | <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <u>TOWNSHIPS</u> | | | | | | | | | | |
| ATHENS | 8.20 | 8.20 | 8.20 | 8.20 | 8.20 | 8.20 | 8.20 | 8.20 | 8.20 | 6.70 |
| ALEXANDER | 3.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 5.00 | 5.00 | 5.00 |
| AMES | 9.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 |
| BERN | 6.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 |
| CANAAN | 4.60 | 6.60 | 6.60 | 6.60 | 6.60 | 6.60 | 6.60 | 6.60 | 6.60 | 7.60 |
| CARTHAGE | 8.60 | 5.20 | 5.20 | 5.20 | 4.80 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 |
| DOVER | 10.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 11.20 | 11.20 | 11.20 |
| LEE | 4.30 | 4.30 | 4.30 | 4.30 | 4.80 | 4.80 | 4.80 | 5.30 | 5.30 | 5.30 |
| LODI | 6.30 | 8.30 | 8.30 | 8.80 | 8.80 | 8.80 | 8.80 | 9.30 | 9.30 | 9.30 |
| ROME | 14.90 | 11.70 | 11.70 | 11.70 | 11.70 | 11.70 | 11.70 | 11.70 | 11.70 | 11.70 |
| TROY | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| TRIMBLE | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 |
| WATERLOO | 9.80 | 10.80 | 10.80 | 9.90 | 9.90 | 9.90 | 9.90 | 9.90 | 9.90 | 9.90 |
| YORK | 6.10 | 8.10 | 8.10 | 8.10 | 8.10 | 8.10 | 9.10 | 9.10 | 9.10 | 9.10 |
| <u>SCHOOL DISTRICTS</u> | | | | | | | | | | |
| ALEX. LOCAL | 33.70 | 33.70 | 33.70 | 33.70 | 33.70 | 38.76 | 38.76 | 38.76 | 38.76 | 38.76 |
| TRIMBLE LOCAL | 33.90 | 31.90 | 30.90 | 30.90 | 32.92 | 32.92 | 32.92 | 32.92 | 32.92 | 32.92 |
| WARREN LOCAL | 28.70 | 37.70 | 37.10 | 36.10 | 36.10 | 35.70 | 35.30 | 35.45 | 35.50 | 35.40 |
| ATHENS CITY | 52.60 | 60.40 | 60.40 | 59.70 | 64.60 | 64.60 | 64.60 | 64.60 | 64.60 | 69.78 |
| FED. HOCKING | 36.00 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 |
| NEL.-YORK CITY | 27.70 | 32.20 | 32.20 | 32.20 | 32.20 | 32.20 | 32.20 | 32.20 | 32.20 | 34.40 |
| <u>JOINT VOCATIONAL SCHOOLS</u> | | | | | | | | | | |
| TRI-COUNTY | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 |
| WASHINGTON CO. | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 |
| <u>CITIES</u> | | | | | | | | | | |
| ATHENS | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 |
| NELSONVILLE | 9.80 | 10.80 | 10.80 | 10.80 | 10.80 | 10.80 | 10.80 | 10.80 | 10.80 | 10.80 |
| <u>VILLAGES</u> | | | | | | | | | | |
| ALBANY | 6.50 | 7.50 | 6.50 | 7.50 | 7.50 | 7.50 | 7.50 | 8.00 | 8.00 | 8.00 |
| AMESVILLE | 14.50 | 14.50 | 14.50 | 16.50 | 16.50 | 16.50 | 16.50 | 18.50 | 18.50 | 18.50 |
| CHAUNCEY | 7.90 | 7.90 | 7.90 | 7.90 | 7.90 | 7.90 | 7.90 | 7.90 | 7.90 | 7.90 |
| COOLVILLE | 10.50 | 7.90 | 7.90 | 7.90 | 7.90 | 7.90 | 7.90 | 7.90 | 7.90 | 7.90 |
| GLOUSTER | 9.90 | 10.20 | 10.20 | 10.20 | 10.20 | 10.20 | 13.20 | 13.20 | 13.20 | 13.20 |
| JACKSONVILLE | 16.90 | 8.50 | 8.50 | 14.50 | 14.50 | 14.50 | 14.50 | 19.50 | 19.50 | 16.30 |
| TRIMBLE | 19.30 | 19.30 | 20.70 | 20.70 | 20.70 | 20.70 | 20.70 | 20.70 | 20.70 | 20.70 |
| BUCHTEL | 15.50 | 15.50 | 15.50 | 15.50 | 15.50 | 15.50 | 15.50 | 15.50 | 15.50 | 15.50 |
| <u>SPECIAL DISTRICTS</u> | | | | | | | | | | |
| PLAINS FIRE | 12.70 | 12.70 | 12.70 | 12.70 | 12.20 | 12.20 | 12.20 | 12.20 | 12.20 | 10.20 |

SOURCE: ATHENS COUNTY AUDITOR

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|--|------|------|------|------|------|------|------|------|------|------|
| Unvoted Millage | | | | | | | | | | |
| General Fund | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 |
| Voted Millage - by levy | | | | | | | | | | |
| 1983 Jail Bond - 15 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.10 | 0.01 | | | | | | | | |
| Commercial/Industrial and P.U. Real | 0.10 | 0.01 | | | | | | | | |
| General Business and P.U. Personal | 0.10 | 0.01 | | | | | | | | |
| 1978 Beacon Bond - 24 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.50 | | | | | | | | | |
| Commercial/Industrial and P.U. Real | 0.50 | | | | | | | | | |
| General Business and P.U. Personal | 0.50 | | | | | | | | | |
| 1995, 2000 T.B. Hospital - 5 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.25 | 0.26 | 0.25 | 0.25 | 0.23 | 0.23 | 0.23 | 0.19 | 0.19 | 0.19 |
| Commercial/Industrial and P.U. Real | 0.26 | 0.26 | 0.27 | 0.27 | 0.25 | 0.25 | 0.25 | 0.22 | 0.22 | 0.23 |
| General Business and P.U. Personal | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| 1992, 1997, 2002 Senior Citizens - 5 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.35 | 0.50 | 0.50 | 0.50 | 0.45 | 0.45 | 0.44 | 0.62 | 0.62 | 0.62 |
| Commercial/Industrial and P.U. Real | 0.37 | 0.50 | 0.50 | 0.50 | 0.47 | 0.47 | 0.47 | 0.67 | 0.68 | 0.38 |
| General Business and P.U. Personal | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.75 | 0.75 | 0.75 |
| 1987, 1997 Children Services - 10 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.97 | 1.50 | 1.50 | 1.50 | 1.34 | 1.34 | 1.34 | 1.11 | 1.11 | 1.11 |
| Commercial/Industrial and P.U. Real | 0.99 | 1.50 | 1.50 | 1.50 | 1.40 | 1.40 | 1.41 | 1.27 | 1.27 | 1.28 |
| General Business and P.U. Personal | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| 1991, 2000 Children Services - 10 Years | | | | | | | | | | |
| Residential/Agricultural Real | 1.55 | 1.55 | 1.55 | 1.55 | 1.39 | 2.00 | 1.99 | 1.66 | 1.66 | 1.66 |
| Commercial/Industrial and P.U. Real | 1.69 | 1.69 | 1.70 | 1.70 | 1.58 | 2.00 | 2.00 | 1.81 | 1.80 | 1.82 |
| General Business and P.U. Personal | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 1977 MR/DD (Beacon) - Continuing | | | | | | | | | | |
| Residential/Agricultural Real | 0.32 | 0.32 | 0.32 | 0.32 | 0.29 | 0.29 | 0.29 | 0.29 | 0.24 | 0.24 |
| Commercial/Industrial and P.U. Real | 0.42 | 0.42 | 0.42 | 0.42 | 0.40 | 0.40 | 0.40 | 0.36 | 0.36 | 0.36 |
| General Business and P.U. Personal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 1994, 2001 MR/DD (Beacon) - 10 Years | | | | | | | | | | |
| Residential/Agricultural Real | 1.52 | 1.52 | 1.52 | 1.52 | 1.36 | 1.36 | 1.36 | 1.49 | 1.50 | 1.49 |
| Commercial/Industrial and P.U. Real | 1.57 | 1.58 | 1.58 | 1.58 | 1.48 | 1.48 | 1.48 | 1.63 | 1.62 | 1.64 |
| General Business and P.U. Personal | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 |
| 1994 MR/DD (Beacon) - Continuing | | | | | | | | | | |
| Residential/Agricultural Real | 1.56 | 1.56 | 1.56 | 1.56 | 1.40 | 1.40 | 1.39 | 1.16 | 1.16 | 1.16 |
| Commercial/Industrial and P.U. Real | 1.62 | 1.62 | 1.63 | 1.63 | 1.52 | 1.52 | 1.53 | 1.38 | 1.38 | 1.89 |
| General Business and P.U. Personal | 1.85 | 1.85 | 1.85 | 1.85 | 1.85 | 1.85 | 1.85 | 1.85 | 1.85 | 1.85 |
| 1984, 2001 MR/DD (Beacon) - Continuing | | | | | | | | | | |
| Residential/Agricultural Real | 1.03 | 1.03 | 1.03 | 1.03 | 0.92 | 0.92 | 1.80 | 1.49 | 1.49 | 1.50 |
| Commercial/Industrial and P.U. Real | 1.01 | 1.02 | 1.02 | 1.02 | 0.95 | 0.95 | 1.80 | 1.63 | 1.63 | 1.64 |
| General Business and P.U. Personal | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 |
| 1994, 1999 EMS - 10 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.42 | 0.42 | 0.42 | 0.42 | 0.45 | 0.45 | 0.45 | 0.37 | 0.37 | 0.37 |
| Commercial/Industrial and P.U. Real | 0.44 | 0.44 | 0.44 | 0.44 | 0.47 | 0.47 | 0.47 | 0.42 | 0.42 | 0.43 |
| General Business and P.U. Personal | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 1.00 |
| 1995, 2000 EMS - 5 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.85 | 0.85 | 0.85 | 0.85 | 0.76 | 1.00 | 1.00 | 0.83 | 0.83 | 0.83 |
| Commercial/Industrial and P.U. Real | 0.88 | 0.88 | 0.88 | 0.88 | 0.82 | 1.00 | 1.00 | 0.90 | 0.90 | 0.91 |
| General Business and P.U. Personal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 1992, 1997, 2002 EMS - 5 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.78 | 1.00 | 1.00 | 1.00 | 0.89 | 0.89 | 0.89 | 0.83 | 0.83 | 0.83 |
| Commercial/Industrial and P.U. Real | 0.84 | 1.00 | 1.00 | 1.00 | 0.93 | 0.93 | 0.94 | 0.90 | 0.90 | 0.91 |
| General Business and P.U. Personal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|-------------------------------------|------|------|------|------|------|------|------|------|------|------|
| Voted Millage - by levy | | | | | | | | | | |
| 1986, 1997 Health - 10 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.10 | 0.30 | 0.30 | 0.30 | 0.27 | 0.27 | 0.27 | 0.22 | 0.22 | 0.22 |
| Commercial/Industrial and P.U. Real | 0.13 | 0.30 | 0.30 | 0.30 | 0.28 | 0.28 | 0.28 | 0.25 | 0.25 | 0.26 |
| General Business and P.U. Personal | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| 1994, 1999 Health - 10 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.25 | 0.25 | 0.25 | 0.25 | 0.27 | 0.27 | 0.27 | 0.22 | 0.22 | 0.22 |
| Commercial/Industrial and P.U. Real | 0.26 | 0.26 | 0.26 | 0.26 | 0.28 | 0.28 | 0.28 | 0.25 | 0.25 | 0.26 |
| General Business and P.U. Personal | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| 1990, 2000 Health - 10 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.26 | 0.26 | 0.26 | 0.26 | 0.23 | 0.40 | 0.40 | 0.33 | 0.33 | 0.33 |
| Commercial/Industrial and P.U. Real | 0.28 | 0.28 | 0.28 | 0.28 | 0.26 | 0.40 | 0.40 | 0.36 | 0.36 | 0.36 |
| General Business and P.U. Personal | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| 1992, 2002 317 Board - 10 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.80 | 0.79 | 0.74 | 0.74 | 0.70 | 0.69 | 0.65 | 0.91 | 0.90 | 0.85 |
| Commercial/Industrial and P.U. Real | 0.87 | 0.87 | 0.85 | 0.85 | 0.81 | 0.81 | 0.80 | 0.94 | 0.94 | 0.91 |
| General Business and P.U. Personal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 1988, 1998 317 Board - 10 Years | | | | | | | | | | |
| Residential/Agricultural Real | 0.72 | 0.71 | 0.94 | 0.94 | 0.89 | 0.88 | 0.82 | 0.75 | 0.74 | 0.70 |
| Commercial/Industrial and P.U. Real | 0.77 | 0.77 | 0.98 | 0.98 | 0.94 | 0.94 | 0.92 | 0.86 | 0.86 | 0.84 |
| General Business and P.U. Personal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

Table 7 A
Athens County, Ohio
Principal Taxpayers
Real Estate Tax
January 1, 2004 and January 1, 1995

| | | January 1, 2004 | |
|---|---------------------------|-----------------------|--|
| <u>Name of Taxpayer</u> | <u>Nature of Business</u> | <u>Assessed Value</u> | <u>Percent of Real Property Assessed Value</u> |
| OHIO UNIVERSITY (ATHENS MALL) | RETAIL SHOPPING | \$6,447,849 | 1.02% |
| AAC ATHENS LLC | APARTMENTS | 3,948,830 | 0.62% |
| RANDOM PROPERTIES ACQUISITION | RETAIL SHOPPING | 2,977,850 | 0.47% |
| CONTINENTAL 72 FUND LLC | RETAIL SHOPPING | 2,465,440 | 0.39% |
| SCOTT RML CO. (McBEE SYSTEMS, INC.) | PRINTING & BINDING | 2,071,910 | 0.33% |
| INN-OHIO OF ATHENS INC. | MOTEL | 1,903,740 | 0.30% |
| MCCDADY PROPERTIES LTD | APARTMENTS | 1,850,044 | 0.29% |
| THE PRESIDENT AND TRUSTEES OF THE OHIO UNIVERSITY (BROMLEY HALL) | APARTMENTS | 1,611,589 | 0.25% |
| ATHENS CITY | PARKING GARAGE, ETC. | 1,598,419 | 0.25% |
| CORNWELL R LESLIE | RETAIL SHOPPING | 1,446,179 | 0.23% |
| TOTAL TOP TEN | | 26,321,850 | 4.15% |
| TOTAL ALL OTHERS | | 607,918,920 | 95.85% |
| TOTAL ASSESSED VALUE | | \$634,240,770 | 100.00% |
| | | January 1, 1995 | |
| <u>Name of Taxpayer</u> | <u>Nature of Business</u> | <u>Assessed Value</u> | <u>Percent of Real Property Assessed Value</u> |
| LAKEVIEW APARTMENTS | APARTMENTS | \$4,562,860 | 1.30% |
| UNIVERSITY MALL ASSOCIATES | RETAIL SHOPPING | 4,444,800 | 1.27% |
| OHIO UNIVERSITY (ATHENS MALL) | RETAIL SHOPPING | 3,522,320 | 1.00% |
| SCOTT RML CO. (McBEE SYSTEMS, INC.) | PRINTING & BINDING | 1,935,390 | 0.55% |
| INN-OHIO OF ATHENS INC. | MOTEL | 1,725,710 | 0.49% |
| BROMLEY ATHENS LLC LTD. | APARTMENTS | 1,602,610 | 0.46% |
| HEALTH CARE PROPERTY INVESTORS (HICKORY CREEK) | NURSING HOMES | 1,551,220 | 0.44% |
| SOUTHEAST DEVELOPMENT CO. (CARRIAGE HILL) | APARTMENTS | 1,225,530 | 0.35% |
| OHIO UNIVERSITY (KROGER) | GROCERY STORE | 1,317,640 | 0.38% |
| DIVERSIFIED PROPERTIES | APARTMENTS | 947,950 | 0.27% |
| TOTAL TOP TEN | | 22,836,030 | 6.51% |
| TOTAL ALL OTHERS | | 328,151,840 | 93.49% |
| TOTAL ASSESSED VALUE | | \$350,987,870 | 100.00% |

Real property taxes paid in 2005 are based on January 1, 2004 values.
Real property taxes paid in 1996 are based on January 1, 1995 values.

Source: Athens County Auditor

Table 7 B
Athens County, Ohio
Principal Taxpayers
Tangible Personal Property Tax
December 31, 2004 and December 31, 1995

| | | December 31, 2004 | |
|--|---------------------------|-------------------|--|
| | | Assessed Value | Percent of Tangible Personal Property Assessed Value |
| <u>Name of Taxpayer</u> | <u>Nature of Business</u> | | |
| TS TRIM INDUSTRIES, INC | CAR SEAT COVERS | \$2,290,950 | 6.23% |
| DON WOODS AUTOMOTIVE | AUTO DEALERSHIP | 1,763,250 | 4.80% |
| WALMART STORES | RETAIL SHOPPING | 1,444,250 | 3.94% |
| SCOTT RML CO. (McBEE SYSTEMS, INC.) | PRINTING & BINDING | 976,000 | 2.66% |
| TAYLOR MOTORS/TAYLOR HONDA | AUTO DEALERSHIP | 962,280 | 2.62% |
| BUCKINGHAM COAL COMPANY | COAL MINING | 894,620 | 2.43% |
| ROCKY SHOES & BOOTS CO. | SHOES, WORK BOOTS | 752,580 | 2.05% |
| K-MART CORP | RETAIL SHOPPING | 631,910 | 1.72% |
| BENEDICT INC. | TIMBER | 559,220 | 1.52% |
| KROGER COMPANY | GROCERY STORES | 526,380 | 1.43% |
| TOTAL TOP TEN | | 10,801,440 | 29.40% |
| TOTAL ALL OTHERS | | 25,944,044 | 70.60% |
| TOTAL ASSESSED VALUE | | \$36,745,484 | 100.00% |
| | | December 31, 1995 | |
| | | Assessed Value | Percent of Tangible Personal Property Assessed Value |
| <u>Name of Taxpayer</u> | <u>Nature of Business</u> | | |
| ROCKY SHOES & BOOTS CO. | SHOES, WORK BOOTS | \$4,304,870 | 13.62% |
| McBEE SYSTEMS, INC. | PRINTING & BINDING | 1,153,750 | 3.65% |
| TS TRIM INDUSTRIES, INC | CAR SEAT COVERS | 978,060 | 3.09% |
| DON WOODS BUICK INC. | AUTO DEALERSHIP | 667,660 | 2.11% |
| KROGER COMPANY | GROCERY STORES | 570,090 | 1.80% |
| K-MART CORP | RETAIL SHOPPING | 555,620 | 1.76% |
| BIG BEAR | GROCERY STORES | 452,700 | 1.43% |
| ELDER BEERMAN | RETAIL SHOPPING | 450,650 | 1.43% |
| ATHENS MOLD & MACHINE INC. | MACHINE SHOP | 423,530 | 1.34% |
| AMES DEPARTMEN STORE | RETAIL SHOPPING | 419,570 | 1.33% |
| TOTAL TOP TEN | | 9,976,500 | 31.56% |
| TOTAL ALL OTHERS | | 21,635,497 | 68.44% |
| TOTAL ASSESSED VALUE | | \$31,611,997 | 100.00% |

General business tangible personal property tax paid in 2005 is based on values listed on December 31, 2004
General business tangible personal property tax paid in 1996 is based on values listed on December 31, 1995

Source: Athens County Auditor

Table 7 C
Athens County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
December 31, 2003 and December 31, 1994

| <u>Name of Taxpayer</u> | <u>Nature of Business</u> | <u>December 31, 2003</u> | |
|-----------------------------|---------------------------|--------------------------|---|
| | | <u>Assessed Value</u> | <u>Percent of Public Utility Assessed Value</u> |
| COLUMBUS SOUTHERN POWER CO. | ELECTRIC | \$32,168,070 | 39.71% |
| TEXAS EASTERN TRANSMISSION | NATURAL GAS | 24,136,650 | 29.80% |
| TENNESSEE GAS PIPELINE | NATURAL GAS | 6,379,910 | 7.88% |
| VERIZON NORTH INC. | COMMUNICATIONS | 6,059,640 | 7.49% |
| COLUMBIA GAS TRANS. CORP. | NATURAL GAS | 1,995,860 | 2.46% |
| COLUMBIA GAS OF OHIO, INC. | NATURAL GAS | 1,784,230 | 2.20% |
| OHIO TELEPHONE & TELEGRAPH | COMMUNICATIONS | 1,607,470 | 1.98% |
| NORFOLK SOUTHERN | TRANSPORTATION | 1,088,900 | 1.34% |
| OHIO BELL TELEPHONE CO. | COMMUNICATIONS | 661,310 | 0.82% |
| WESTERN RESERVE TELEPHONE | COMMUNICATIONS | 689,710 | 0.85% |
| TOTAL TOP TEN | | 76,571,750 | 94.53% |
| TOTAL ALL OTHERS | | 4,433,100 | 5.47% |
| TOTAL ASSESSED VALUE | | <u>\$81,004,850</u> | <u>100.00%</u> |

| <u>Name of Taxpayer</u> | <u>Nature of Business</u> | <u>December 31, 1994</u> | |
|-----------------------------|---------------------------|--------------------------|---|
| | | <u>Assessed Value</u> | <u>Percent of Public Utility Assessed Value</u> |
| COLUMBUS SOUTHERN POWER CO. | ELECTRIC | \$28,438,230 | 34.89% |
| TEXAS EASTERN TRANSMISSION | NATURAL GAS | 18,790,720 | 23.06% |
| TENNESSEE GAS PIPELINE | NATURAL GAS | 12,083,520 | 14.83% |
| VERIZON NORTH INC. | COMMUNICATIONS | 6,808,810 | 8.35% |
| COLUMBIA GAS TRANS. CORP. | NATURAL GAS | 5,780,500 | 7.09% |
| COLUMBIA GAS OF OHIO, INC. | NATURAL GAS | 2,352,050 | 2.89% |
| OHIO TELEPHONE & TELEGRAPH | COMMUNICATIONS | 1,840,870 | 2.26% |
| NORFOLK SOUTHERN | TRANSPORTATION | 1,268,400 | 1.56% |
| OHIO BELL TELEPHONE CO. | COMMUNICATIONS | 1,166,310 | 1.43% |
| WESTERN RESERVE TELEPHONE | COMMUNICATIONS | 986,050 | 1.21% |
| TOTAL TOP TEN | | 79,515,460 | 97.57% |
| TOTAL ALL OTHERS | | 1,978,490 | 2.43% |
| TOTAL ASSESSED VALUE | | <u>\$81,493,950</u> | <u>100.00%</u> |

Public utility tangible personal property tax paid in 2005 is based on values listed on December 31, 2003.

Public utility tangible personal property tax paid in 1996 is based on values listed on December 31, 1994.

Source: Athens County Auditor

Table 8
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 Collections</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> |
|------------------------|-------------------------|--------------------------------|--------------------------|-----------------------------------|------------------------------|--|-------------------------------------|--|
| 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 | 6.48% |
| 2000 | 30,659,605 | 29,278,510 | 95.50% | 1,194,159 | 30,472,669 | 99.39% | 1,845,588 | 6.02% |
| 2001 | 32,474,754 | 30,855,960 | 95.02% | 1,115,775 | 31,971,735 | 98.45% | 2,006,971 | 6.18% |
| 2002 | 33,225,814 | 31,487,984 | 94.77% | 1,537,932 | 33,025,916 | 99.40% | 2,481,923 | 7.47% |
| 2003 | 37,672,700 | 35,919,317 | 95.35% | 1,586,594 | 37,505,911 | 99.56% | 2,765,109 | 7.34% |
| 2004 | 38,717,471 | 36,830,128 | 95.13% | 1,767,959 | 38,598,087 | 99.69% | 3,248,693 | 8.39% |
| 2005 | 41,628,056 | 39,721,196 | 95.42% | 1,389,631 | 41,110,827 | 98.76% | 3,267,185 | 7.85% |

Source: Athens County Auditor

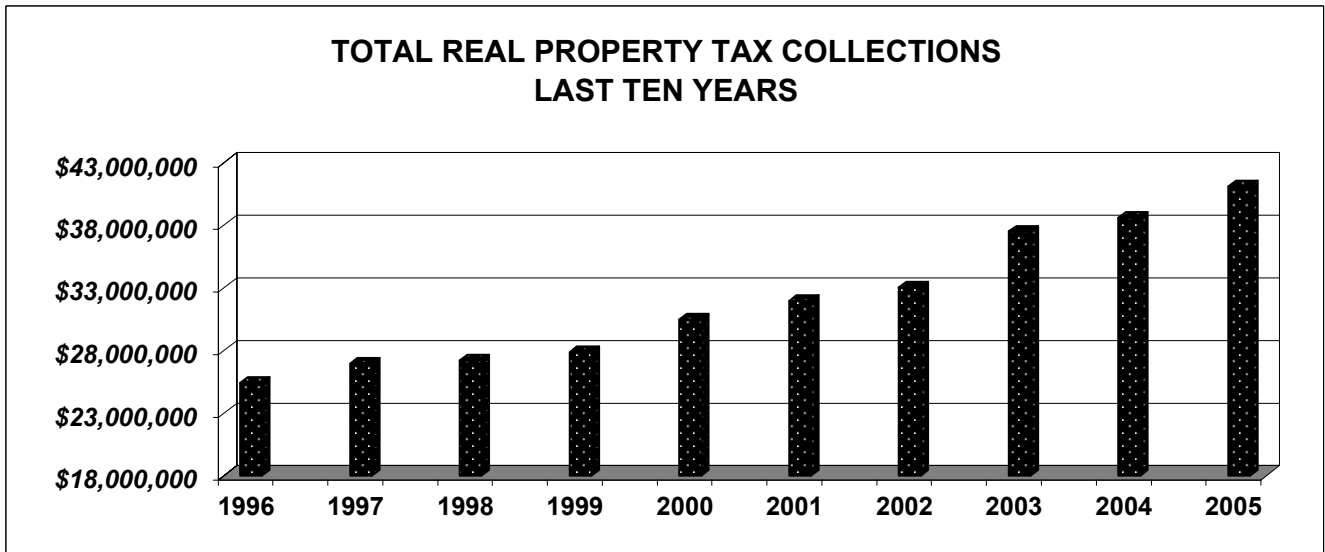


Table 9
Athens County, Ohio
Ratio of Outstanding Debt By Type
Last Ten Years

| Year | Governmental Activities | | | | Business-Type Activities | | | | Total Primary Government | Percentage of Estimated Actual Value | Per Capita |
|------|--------------------------------|-------------------|---------------|-------------------|--------------------------------|----------------------------------|---------------|---|--------------------------------|---|---------------|
| | General Obligation Bonds | Sale Tax Notes | OWDA Loans | Capital Leases | General Obligation Bonds | Revenue Anticipation Bonds | OWDA Loans | Rural Development (FmHA) Loans | | | |
| 1996 | \$310,000 | | \$1,048,201 | \$147,254 | \$17,000 | | \$182,315 | \$57,600 | \$1,762,370 | 0.129% | 28.06 |
| 1997 | 3,360,000 | | 1,439,344 | 221,854 | | | 714,627 | 56,300 | 5,792,125 | 0.373% | 94.53 |
| 1998 | 4,175,000 | | 1,389,137 | 109,217 | | | 746,844 | 55,000 | 6,475,198 | 0.415% | 105.30 |
| 1999 | 3,940,000 | | 1,336,739 | 12,689 | | | 844,241 | 53,600 | 6,187,269 | 0.383% | 100.44 |
| 2000 | 3,685,000 | | 1,246,655 | 181,027 | | | 841,095 | 52,100 | 6,005,877 | 0.338% | 96.52 |
| 2001 | 3,415,000 | | 1,191,190 | 164,939 | | | 528,975 | 50,500 | 5,350,604 | 0.295% | 85.97 |
| 2002 | 3,135,000 | | 1,133,313 | 40,293 | 120,000 | 612,000 | 714,966 | 48,800 | 5,804,372 | 0.321% | 91.76 |
| 2003 | 2,840,000 | | 1,041,709 | 90,896 | 120,000 | 612,000 | 681,923 | 47,000 | 5,433,528 | 0.256% | 84.40 |
| 2004 | 2,540,000 | | 977,295 | 39,395 | 120,000 | 612,000 | 639,629 | 45,200 | 4,973,519 | 0.230% | 78.71 |
| 2005 | 2,230,000 | 914,000 | 910,069 | 97,961 | 118,800 | 605,600 | 608,437 | 43,300 | 5,528,167 | 0.252% | 89.07 |

Source: Athens County Auditor

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

| <u>Year</u> | <u>General Obligation Bonds</u> | <u>Resources Available to Pay Principal</u> | <u>Net General Bonded Debt</u> | <u>Ratio of Net Bonded Debt To Estimated Actual Value</u> | <u>Net Bonded Debt Per Capita</u> |
|-------------|---|---|--|---|---|
| 1996 | \$3,875,000 | \$407,913 | \$3,467,087 | 0.255% | 55.21 |
| 1997 | 3,360,000 | 374,863 | 2,985,137 | 0.192% | 48.72 |
| 1998 | 4,175,000 | 82,774 | 4,092,226 | 0.262% | 66.55 |
| 1999 | 3,940,000 | 85,346 | 3,854,654 | 0.239% | 62.58 |
| 2000 | 3,685,000 | 13,724 | 3,671,276 | 0.207% | 59.00 |
| 2001 | 3,415,000 | 6,419 | 3,408,581 | 0.188% | 54.77 |
| 2002 | 3,135,000 | 6,453 | 3,128,547 | 0.173% | 49.46 |
| 2003 | 2,840,000 | 6,569 | 2,833,431 | 0.133% | 44.01 |
| 2004 | 2,540,000 | 6,579 | 2,533,421 | 0.117% | 40.09 |
| 2005 | 2,230,000 | 6,614 | 2,223,386 | 0.102% | 35.83 |

Source: Athens County Auditor

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

| Year | (1) Gross Revenue | Less: Operating Expenses, Net of Depreciation | Net Available Revenue | Bond Debt Service | | OWDA Loan Debt Service | | Coverage |
|----------------------|-------------------------|---|-----------------------------|----------------------|----------|---------------------------|----------|----------|
| | | | | Principle | Interest | Principle | Interest | |
| <i>Plains Sewer</i> | | | | | | | | |
| 1996 | \$243,841 | \$127,288 | \$116,553 | \$7,000 | \$704 | \$0 | \$0 | 15.13 |
| 1997 | 224,555 | 149,635 | 74,920 | 7,000 | 184 | 17,565 | 9,773 | 2.17 |
| 1998 | 266,131 | 120,830 | 145,301 | 0 | 0 | 193,715 | 27,488 | 0.66 |
| 1999 | 272,648 | 157,920 | 114,728 | 0 | 0 | 14,191 | 18,686 | 3.49 |
| 2000 | 283,241 | 189,520 | 93,721 | 0 | 0 | 45,534 | 54,986 | 0.93 |
| 2001 | 336,211 | 179,623 | 156,588 | 0 | 0 | 79,828 | 35,683 | 1.36 |
| 2002 | 650,493 | 271,373 | 379,120 | 0 | 0 | 34,119 | 34,122 | 5.56 |
| 2003 | 626,213 | 273,980 | 352,233 | 0 | 0 | 133,785 | 39,105 | 2.04 |
| 2004 | 323,809 | 197,524 | 126,285 | 0 | 0 | 40,266 | 35,242 | 1.67 |
| 2005 | 355,521 | 196,221 | 159,300 | 0 | 0 | 29,122 | 32,817 | 2.57 |
| <i>Buchtel Water</i> | | | | | | | | |
| 2002 | 140,915 | 147,436 | (6,521) | 0 | 0 | 979 | 0 | (6.66) |
| 2003 | 158,012 | 85,092 | 72,920 | 0 | 0 | 1,989 | 1,570 | 20.49 |
| 2004 | 133,000 | 109,710 | 23,290 | 0 | 0 | 2,028 | 1,531 | 6.54 |
| 2005 | 130,940 | 99,893 | 31,047 | 0 | 0 | 2,070 | 1,489 | 8.72 |
| <i>Buchtel Sewer</i> | | | | | | | | |
| 2001 | 173,627 | 133,116 | 40,511 | 0 | 0 | 282,366 | 0 | 0.14 |
| 2002 | 285,324 | 43,557 | 241,767 | 0 | 0 | 0 | 0 | 0.00 |
| 2003 | 183,083 | 110,893 | 72,190 | 0 | 30,864 | 0 | 0 | 2.34 |
| 2004 | 147,502 | 106,909 | 40,593 | 0 | 32,940 | 0 | 0 | 1.23 |
| 2005 | 160,496 | 120,259 | 40,237 | 7,600 | 32,940 | 0 | 0 | 0.99 |
| | | | | | | Rural Development Loan | | |
| | | | | | | Debt Service | | |
| | | | | | | Principle | Interest | |
| <i>Plains Water</i> | | | | | | | | |
| 1996 | 361,945 | 299,641 | 62,304 | 10,000 | 1,144 | 1,200 | 2,814 | 4.11 |
| 1997 | 362,461 | 323,618 | 38,843 | 10,000 | 460 | 1,300 | 2,970 | 2.64 |
| 1998 | 423,222 | 328,027 | 95,195 | 0 | 0 | 1,300 | 2,815 | 23.13 |
| 1999 | 430,456 | 409,659 | 20,797 | 0 | 0 | 1,400 | 2,750 | 5.01 |
| 2000 | 439,757 | 411,798 | 27,959 | 0 | 0 | 1,500 | 2,680 | 6.69 |
| 2001 | 491,467 | 467,150 | 24,317 | 0 | 0 | 1,600 | 2,605 | 5.78 |
| 2002 | 527,531 | 455,006 | 72,525 | 0 | 0 | 1,700 | 2,525 | 17.17 |
| 2003 | 517,967 | 484,607 | 33,360 | 0 | 0 | 1,800 | 2,440 | 7.87 |
| 2004 | 476,543 | 481,454 | (4,911) | 0 | 0 | 1,800 | 2,350 | (1.18) |
| 2005 | 532,611 | 522,336 | 10,275 | 0 | 0 | 1,900 | 2,260 | 2.47 |

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

Source: Athens County Auditor

Table 12
Athens County, Ohio
Computation of Direct and Overlapping
General Obligation Debt Attributable to Governmental Activities
December 31, 2005

| <u>Political Subdivisions</u> | <u>Debt Outstanding</u> | <u>Percentage Applicable to County</u> | <u>Amount of Direct and Overlapping Debt</u> |
|---|----------------------------|--|--|
| Direct: | | | |
| Athens County | \$2,223,386 | 100.00% | \$2,223,386 |
| Overlapping: | | | |
| School Districts wholly within the County | 13,109,593 | 100.00% | 13,109,593 |
| Entities not wholly within the County | | | |
| Federal Hocking Local School District | 1,063,185 | 99.27% | 1,055,398 |
| Trimble Local School District | 678,127 | 97.49% | <u>661,090</u> |
| Sub-Total Overlapping Districts | <u>14,850,905</u> | | <u>14,826,081</u> |
| Grand Total | <u><u>\$17,074,291</u></u> | | <u><u>\$17,049,467</u></u> |

Source: Athens County Auditor

General Obligation Debt includes General Obligation Bonds only.

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

| | <u>1996</u> | <u>1997</u> | <u>1998</u> | <u>1999</u> |
|--|----------------------|----------------------|----------------------|----------------------|
| Assessed Valuation | <u>\$464,093,817</u> | <u>\$530,037,163</u> | <u>\$531,773,440</u> | <u>\$548,458,183</u> |
| Direct Debt Limit - ORC 133.04 and ORC 133.07 (3% of first 100,000,000 Assessed Valuation; 1 1/2% amount in Excess of 100,000,000 not in Excess of 300,000,000; 2 1/2% of amount in Excess of 300,000,000) | <u>\$10,102,345</u> | <u>\$11,750,929</u> | <u>\$11,794,336</u> | <u>\$12,211,455</u> |
| Amount of Debt Applicable to Debt Limit General Obligation Bonds | 4,843,201 | 3,320,000 | 4,175,000 | 3,940,000 |
| Less Amount Available in Debt Service | <u>355,403</u> | <u>-</u> | <u>78,773</u> | <u>85,346</u> |
| Amount of Debt Subject to Limit | <u>4,487,798</u> | <u>3,320,000</u> | <u>4,096,227</u> | <u>3,854,654</u> |
| Legal Debt Margin | <u>\$5,614,547</u> | <u>\$8,430,929</u> | <u>\$7,698,109</u> | <u>\$8,356,801</u> |
| Legal Debt Margin as a Percentage of the Debt Limit | 55.58% | 71.75% | 65.27% | 68.43% |
| Unvoted Debt Limit - 1% of Assessed Valuation | \$4,640,938 | \$5,300,372 | \$5,317,734 | \$5,484,582 |
| Amount of Debt Subject to Limit | <u>4,487,798</u> | <u>3,320,000</u> | <u>4,096,227</u> | <u>3,854,654</u> |
| Unvoted Legal Debt Margin | <u>\$153,140</u> | <u>\$1,980,372</u> | <u>\$1,221,507</u> | <u>\$1,629,928</u> |
| Legal Debt Margin as a Percentage of the Unvoted Debt Limit | 3.30% | 37.36% | 22.97% | 29.72% |

Source: Athens County Auditor

| <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> |
|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <u>\$603,291,493</u> | <u>\$617,473,218</u> | <u>\$617,526,249</u> | <u>\$727,850,014</u> | <u>\$742,216,212</u> | <u>\$751,991,104</u> |
| <u>\$13,582,287</u> | <u>\$13,936,830</u> | <u>\$13,938,156</u> | <u>\$16,696,250</u> | <u>\$17,055,405</u> | <u>\$17,299,778</u> |
| <u>3,658,000</u> <u>13,724</u> | <u>3,415,000</u> <u>6,419</u> | <u>3,135,000</u> <u>6,453</u> | <u>2,840,000</u> <u>6,569</u> | <u>2,540,000</u> <u>6,579</u> | <u>2,230,000</u> <u>6,614</u> |
| <u>3,644,276</u> | <u>3,408,581</u> | <u>3,128,547</u> | <u>2,833,431</u> | <u>2,533,421</u> | <u>2,223,386</u> |
| <u>\$9,938,011</u> | <u>\$10,528,249</u> | <u>\$10,809,609</u> | <u>\$13,862,819</u> | <u>\$14,521,984</u> | <u>\$15,076,392</u> |
| 73.17% | 75.54% | 77.55% | 83.03% | 85.15% | 87.15% |
| <u>\$6,032,915</u> | <u>\$6,174,732</u> | <u>\$6,175,262</u> | <u>\$7,278,500</u> | <u>\$7,422,162</u> | <u>\$7,519,911</u> |
| <u>3,644,276</u> | <u>3,408,581</u> | <u>3,128,547</u> | <u>2,833,431</u> | <u>2,533,421</u> | <u>2,223,386</u> |
| <u>\$2,388,639</u> | <u>\$2,766,151</u> | <u>\$3,046,715</u> | <u>\$4,445,069</u> | <u>\$4,888,741</u> | <u>\$5,296,525</u> |
| 39.59% | 44.80% | 49.34% | 61.07% | 65.87% | 70.43% |

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

| <u>Year</u> | <u>Population</u> | <u>Personal Income</u> | <u>Per Capita Personal Income</u> | <u>Unemployment Rate</u> |
|-------------|-------------------|------------------------|-----------------------------------|--------------------------|
| 1996 | 62,800 | \$944,220 | \$14,544 | 5.8% |
| 1997 | 61,276 | 1,025,561 | 15,133 | 5.1% |
| 1998 | 61,490 | 1,063,992 | 18,005 | 4.8% |
| 1999 | 61,599 | 1,079,027 | 18,202 | 4.8% |
| 2000 | 62,223 | 1,113,819 | 18,767 | 4.7% |
| 2001 | 62,235 | 1,219,669 | 19,805 | 5.0% |
| 2002 | 63,256 | 1,265,335 | 19,885 | 4.3% |
| 2003 | 64,380 | 1,293,609 | 20,477 | 5.2% |
| 2004 | 63,187 | 1,340,500 | 21,551 | 5.8% |
| 2005 | 62,062 | N/A | N/A | 5.7% |

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

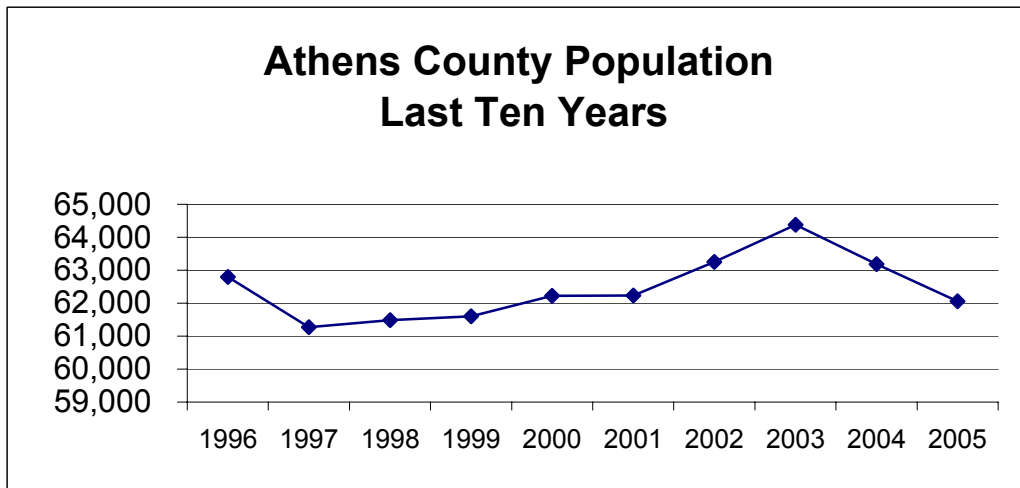


Table 15
Athens County, Ohio
Principal Employers
Current Year and Four Years Ago

| <u>Employer</u> | <u>Nature of Business</u> | <u>2005</u> | | | <u>2001</u> | | |
|------------------------------------|---------------------------|----------------------------|-------------|---------------------------------------|----------------------------|-------------|---------------------------------------|
| | | <u>Number of Employees</u> | <u>Rank</u> | <u>Percentage of Total Employment</u> | <u>Number of Employees</u> | <u>Rank</u> | <u>Percentage of Total Employment</u> |
| Ohio University | Education | 3,700 | 1 | 13.55% | 2,654 | 1 | 9.47% |
| Athens County Government | Government | 621 | 2 | 2.27% | 677 | 2 | 2.42% |
| Hocking College | Education | 500 | 3 | 1.83% | 470 | 4 | 1.68% |
| Athens City School District | Education | 475 | 4 | 1.74% | 450 | 6 | 1.61% |
| WAL-MART | Retail | 450 | 5 | 1.65% | | | |
| O' Bleness Memorial Hospital | Health Care | 448 | 6 | 1.64% | 425 | 7 | 1.52% |
| Doctor's Hospital of Nelsonville | Health Care | 273 | 7 | 1.00% | | 12 | |
| Athens City Government | Government | 255 | 8 | 0.93% | | 13 | |
| Alexander Local School District | Education | 215 | 9 | 0.79% | | | |
| Nelsonville-York School District | Education | 180 | 10 | 0.66% | | 18 | |
| Southern Ohio Coal | Mining | | | | 672 | 3 | 2.40% |
| Career Connections | Employment Services | | | | 450 | 5 | 1.61% |
| State Employees (Excluding Ed.) | Government | | | | 391 | 8 | 1.39% |
| TS Trim Industries | Manufacturing | | | | 305 | 9 | 1.09% |
| McBee Systems | Manufacturing | | | | 291 | 10 | 1.04% |
| Total | | <u>7,117</u> | | <u>26.06%</u> | <u>6,785</u> | | <u>24.23%</u> |
| Total Employment within the County | | <u>27,300</u> | | | <u>28,030</u> | | |

Source: Athens Area Chamber of Commerce

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

| | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> |
|------------------------------|--------------|--------------|--------------|--------------|--------------|
| General Government | | | | | |
| Legislative and Executive | | | | | |
| County Commissioners | 7.5 | 8.5 | 8.5 | 8.0 | 8.0 |
| Auditor | 15.0 | 16.0 | 16.0 | 16.0 | 16.0 |
| Treasurer | 6.0 | 4.0 | 5.0 | 5.0 | 5.0 |
| Prosecuting Attorney | 11.5 | 12.0 | 13.0 | 13.5 | 13.5 |
| Data Processing | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Board of Election | 10.5 | 10.5 | 10.0 | 11.5 | 11.5 |
| Recorder | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| Microfilm | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Building and Grounds | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 |
| Judicial | | | | | |
| Common Pleas Court | 12.0 | 11.0 | 11.0 | 11.0 | 12.0 |
| Law Library | 1.0 | 1.5 | 1.0 | 1.0 | 1.0 |
| Juvenile Court | 10.5 | 15.5 | 15.0 | 14.5 | 14.5 |
| Probate Court | 7.0 | 6.5 | 5.5 | 6.0 | 5.5 |
| Clerk of Courts | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Title Office | 5.0 | 5.0 | 5.0 | 5.0 | 7.0 |
| Municipal Court | 3.5 | 3.5 | 3.5 | 4.0 | 4.0 |
| Public Safety | | | | | |
| Coroner | 3.0 | 3.0 | 2.5 | 2.5 | 2.0 |
| Sheriff | 29.0 | 29.0 | 29.0 | 29.0 | 29.0 |
| Emergency Management | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 911 Emergency Communications | 16.0 | 16.0 | 15.5 | 15.0 | 15.0 |
| Public Works | | | | | |
| County Engineer | 27.5 | 27.0 | 27.0 | 28.0 | 29.0 |
| County Planner | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Soil & Water | 3.5 | 5.0 | 5.5 | 5.5 | 3.5 |
| Health | | | | | |
| Dog and Kennel | 3.5 | 2.0 | 2.0 | 2.0 | 2.0 |
| Solid Waste | 26.5 | 23.0 | 25.0 | 27.0 | 25.0 |
| Health Department | 16.5 | 19.0 | 19.5 | 18.0 | 18.0 |
| Plains Water & Sewer | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| Buchtel Water & Sewer | - | 1.0 | 1.0 | 1.0 | 1.0 |
| Human Services | | | | | |
| 317 Board | 12.5 | 14.0 | 13.0 | 11.0 | 11.0 |
| Veteran's Services | 4.0 | 4.5 | 4.5 | 5.0 | 5.0 |
| TASC | 15.5 | 16.5 | - | - | - |
| Department of Youth Services | 5.0 | 4.0 | 4.0 | 4.0 | 3.0 |
| Victim's Assistance | 4.0 | 3.0 | 3.0 | 2.0 | 5.0 |
| Job & Family Services | 121.0 | 118.0 | 119.0 | 118.5 | 119.0 |
| Child Support Enforcement | 18.0 | 21.0 | 19.0 | 19.0 | 20.0 |
| Children Services | 76.5 | 78.0 | 82.5 | 78.5 | 67.5 |
| MR/DD (Beacon School) | 80.5 | 90.0 | 94.5 | 87.0 | 87.0 |
| Total | <u>579.0</u> | <u>594.0</u> | <u>586.0</u> | <u>574.5</u> | <u>566.0</u> |

Source: Athens County Auditor

Each part-time employee counts as .5

Table 17
Athens County, Ohio
Operating Indicators by Function/Activity
Current Year

| | 2005 | | 2005 |
|---|--------|--|--------------|
| General Government | | Public Safety (continued) | |
| Legislative and Executive | | Sheriff | |
| County Commissioners | | Number of incidents reported | 6,973 |
| Number of resolutions | 24 | Number of papers served | 4,000 |
| Number of meetings | 54 | Number of transport hours | 6,240 |
| Auditor | | Number of court security hours | 6,240 |
| Number of non-exempt conveyances | 1,144 | 911 Emergency Communications | |
| Number of exempt conveyances | 789 | Number of calls received | 11,000 |
| Number of real estate transfers | 1,933 | Public Works | |
| Number of personal property returns | 1,083 | County Engineer | |
| Number of checks issued | 32,279 | Miles of roads resurfaced | 61.85 |
| Number of vendors licenses issued | 122 | Number of bridges replaced/improved | 3 |
| Treasurer | | Number of culverts built/replaced/improved | 137 |
| Number of tax bill envelopes mailed Real | 28,083 | Dog and Kennel | |
| Number of tax bill envelopes mailed MH | 8,221 | Number of dog licenses issued | 6,972 |
| Number of tax bill envelopes mailed PPT | 533 | Number of kennel licenses issued | 812 |
| Return on portfolio-weighted yield | 3.89% | Sewer Districts | |
| Prosecuting Attorney | | Average monthly sewage treated | 64,465 |
| Number of cases-criminal | 373 | Number of tap-ins | 1,278 |
| Number of township requests | 100 | Number of customers | 1,567 |
| Board of Election | | Water Districts | |
| Number of registered voters | 43,433 | Average monthly water treated | 64,244 |
| Number of voters last general election | 14,598 | Average monthly water billed | \$ 36,120.83 |
| Percentage of registered voters that voted | 34% | Number of tap-ins | 1,202 |
| Recorder | | Number of customers | 1,482 |
| Number of deeds recorded | 1,886 | Human Services | |
| Number of mortgages recorded | 2,598 | Veteran's Services | |
| Number of military discharges recorded | 19 | Number of clients served | 13,857 |
| Building and Grounds | | Amount of benefits paid to county residents | \$269,384 |
| Number of buildings | 66 | Job & Family Services | |
| Judicial | | Average monthly client count - food stamps | 265 |
| Clerk of Courts/Common Pleas Court | | Average monthly client count - day care | 23 families |
| Number of civil cases filed | 373 | | 38 children |
| Number of criminal cases filed | 414 | Average monthly client count - WIA | 34 |
| Juvenile Court | | Average monthly client count - HEAP | 17 adults |
| Number of unruly cases filed | 78 | | 22 children |
| Number of delinquent cases filed | 442 | Average monthly client count - job placement | 5 |
| Number of traffic cases filed | 299 | Child Support Enforcement | |
| Number of neglected, dependent and abused children dispositions cases filed | 59 | Average monthly active support orders | 347 |
| Number of paternity/support cases filed | 188 | Percentage collected | 61.76% |
| Number of other cases filed | 86 | Children Services | |
| Probate Court | | Average monthly client count - foster care | 94 |
| Number of civil cases filed | 11 | (Includes residential, relative, theraputic) | |
| Municipal Court | | Average monthly client count - adoption | 118 |
| Number of civil cases filed | 999 | MR/DD (Beacon School) | |
| Number of criminal cases filed | 3 | Number of students enrolled | |
| Number of traffic cases filed | 9,736 | Early intervention program | 35 |
| Law Library | | Preschool | 14 |
| Number of volumes in collection | 10,000 | School Age | 40 |
| Public Safety | | Number of employed at workshop | 80 |
| Coroner | | Conservation and Recreation | |
| Number of cases investigated | 93 | Number of Parks | 1 |
| Number of autopsies performed | 20 | Miles of Bike path | 12.5 |

Source: Various Athens County Departments

Table 18
Athens County Ohio
Capital Assets by Function and Activity
Last 10 Years

| Function and Activity | 1996 | 1997 | 1998 | 1999 |
|---|---------------------|---------------------|---------------------|---------------------|
| General Government - Legislative and Executive | | | | |
| County Commissioners | \$4,910,907 | \$4,906,429 | \$4,879,126 | \$5,324,162 |
| Auditor | 84,258 | 82,573 | 90,658 | 103,848 |
| Treasurer | 18,121 | 22,585 | 24,404 | 26,602 |
| Prosecuting Attorney | 75,549 | 50,074 | 61,687 | 70,375 |
| Data Processing | 160,300 | 160,300 | 160,300 | 160,300 |
| Board of Election | 110,185 | 118,071 | 130,309 | 142,999 |
| Recorder | 50,248 | 50,771 | 57,808 | 71,720 |
| Microfilm | 35,370 | 38,319 | 37,876 | 47,899 |
| Building and Grounds | 52,006 | 52,580 | 72,577 | 108,164 |
| Total Legislative & Executive | 5,496,944 | 5,481,702 | 5,514,745 | 6,056,069 |
| General Government - Judicial | | | | |
| Court of Appeals | 15,233 | 15,233 | 15,152 | 15,046 |
| Common Pleas Court | 70,077 | 76,882 | 77,918 | 77,918 |
| Law Library | 13,652 | 13,652 | 13,652 | 13,652 |
| Juvenile Court | 83,946 | 100,836 | 112,468 | 164,391 |
| Probate Court | 10,392 | 11,387 | 15,594 | 25,737 |
| Clerk of Courts | 75,949 | 78,104 | 76,967 | 77,586 |
| Total Judicial | 269,249 | 296,094 | 311,751 | 374,330 |
| Public Safety | | | | |
| Coroner | 1,123 | 1,123 | 1,123 | 1,123 |
| Sheriff | 1,395,042 | 1,616,271 | 1,676,629 | 1,704,924 |
| Emergency Management | 20,090 | 26,154 | 25,097 | 28,364 |
| 911 Emergency Communications | 669,938 | 732,243 | 838,009 | 901,696 |
| Total Public Safety | 2,086,193 | 2,375,791 | 2,540,858 | 2,636,107 |
| Public Works | | | | |
| County Engineer | 2,395,648 | 2,589,288 | 2,798,941 | 2,837,080 |
| GIS | | | | |
| County Planner | | | 595 | 595 |
| Infrastructure | | | | |
| Total Public Works | 2,395,648 | 2,589,288 | 2,799,536 | 2,837,675 |
| Health | | | | |
| Dog and Kennel | 29,066 | 29,066 | 29,066 | 676,103 |
| Ambulance Service | 915,986 | 1,065,009 | 1,100,621 | 1,345,371 |
| Solid Waste | 149,660 | 149,660 | 149,660 | 149,660 |
| Health Department | | | | |
| Total Health | 1,094,712 | 1,243,735 | 1,279,347 | 2,171,134 |
| Human Services | | | | |
| County Home | 1,329,925 | 1,318,093 | 1,318,093 | 1,329,724 |
| County Home Farm | 84,127 | 36,471 | 36,471 | 36,471 |
| Veteran's Services | 7,891 | 7,891 | 7,891 | 7,891 |
| Job & Family Services | 1,026,563 | 1,158,932 | 1,258,750 | 1,334,398 |
| Child Support Enforcement | 62,914 | 74,722 | 74,722 | 74,722 |
| Childrens Services | 696,188 | 722,357 | 736,097 | 977,962 |
| MR/DD (Beacon School) | 4,494,110 | 4,494,399 | 4,505,637 | 4,729,873 |
| TASC | | 25,207 | 29,331 | 40,456 |
| Total Human Services | 7,701,718 | 7,838,072 | 7,966,992 | 8,531,497 |
| Conservation and Recreation | | | | |
| Athens County Bikeway | 358,418 | 358,418 | 358,418 | 358,418 |
| Ferndale Park | 28,800 | 37,118 | 37,118 | 38,513 |
| Total Conservation & Recreation | 387,218 | 395,536 | 395,536 | 396,931 |
| Total Governmental Funds Capital Assets | \$19,431,682 | \$20,220,218 | \$20,808,765 | \$23,003,743 |

Source: Athens County Auditor

| 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| \$5,045,903 | \$5,305,019 | \$5,152,213 | \$5,134,699 | \$6,038,323 | \$6,032,683 |
| 112,693 | 135,512 | 138,914 | 127,984 | 134,827 | 112,852 |
| 27,393 | 32,960 | 34,067 | 22,651 | 28,502 | 24,588 |
| 71,638 | 89,664 | 80,928 | 67,698 | 59,957 | 61,013 |
| 163,597 | 192,167 | 209,303 | 127,632 | 129,031 | 130,455 |
| 152,770 | 142,654 | 146,981 | 68,644 | 130,024 | 775,835 |
| 74,855 | 79,717 | 83,150 | 54,826 | 54,826 | 54,826 |
| 54,094 | 46,893 | 46,893 | 40,761 | 40,761 | 40,761 |
| 171,877 | 186,531 | 177,581 | 179,532 | 193,782 | 190,032 |
| 5,874,820 | 6,211,117 | 6,070,030 | 5,824,427 | 6,810,033 | 7,423,045 |
| 15,981 | 15,981 | 16,725 | 14,360 | 13,576 | 14,404 |
| 88,858 | 62,801 | 86,533 | 62,782 | 69,714 | 58,516 |
| 13,652 | 13,652 | 13,652 | | | |
| 135,079 | 132,297 | 133,415 | 91,601 | 147,808 | 123,308 |
| 45,251 | 53,085 | 52,588 | 36,808 | 40,012 | 39,874 |
| 92,948 | 85,484 | 97,898 | 84,328 | 108,269 | 106,781 |
| 391,769 | 363,300 | 400,811 | 289,879 | 379,379 | 342,883 |
| 2,621 | 2,621 | 2,621 | 4,021 | 5,594 | 5,594 |
| 1,973,928 | 1,990,538 | 2,027,980 | 1,760,175 | 1,808,818 | 2,036,338 |
| 24,383 | 57,874 | 60,015 | 97,639 | 150,712 | 298,360 |
| 932,676 | 1,023,249 | 838,740 | 821,671 | 931,891 | 1,114,486 |
| 2,933,608 | 3,074,282 | 2,929,356 | 2,683,506 | 2,897,015 | 3,454,778 |
| 2,947,756 | 3,169,175 | 3,268,071 | 3,014,130 | 3,494,755 | 3,270,699 |
| 2,783 | 6,249 | 6,249 | 7,519 | 6,495 | 6,495 |
| | | | 64,504,018 | 9,202 | 8,029 |
| | | | | 66,913,003 | 69,717,026 |
| 2,950,539 | 3,175,424 | 3,274,320 | 67,525,667 | 70,423,455 | 73,002,249 |
| 727,055 | 736,930 | 742,650 | 720,507 | 714,882 | 714,882 |
| 1,823,743 | 1,823,743 | 1,683,038 | 1,768,161 | 1,768,161 | 1,648,171 |
| 475,531 | 478,356 | 453,956 | 806,891 | 962,444 | 1,010,660 |
| 104,917 | 104,917 | 104,917 | 100,921 | 100,921 | 100,921 |
| 3,131,246 | 3,143,946 | 2,984,561 | 3,396,480 | 3,546,408 | 3,474,634 |
| 1,340,924 | 1,340,924 | 1,289,629 | | | |
| 36,471 | 36,471 | 32,737 | 29,737 | 29,737 | 29,737 |
| 11,650 | 12,435 | 18,667 | 14,230 | 14,230 | 14,230 |
| 1,561,330 | 1,853,593 | 1,844,494 | 3,043,042 | 3,052,184 | 3,283,446 |
| 74,722 | 67,892 | 67,892 | 53,832 | 53,832 | 53,832 |
| 1,046,627 | 1,173,823 | 1,273,004 | 1,142,900 | 1,211,416 | 1,177,778 |
| 4,737,952 | 4,743,761 | 5,368,935 | 5,449,914 | 5,507,337 | 5,722,915 |
| 47,290 | 70,428 | 76,720 | | | |
| 8,856,966 | 9,299,327 | 9,972,078 | 9,733,655 | 9,868,736 | 10,281,938 |
| 358,418 | 358,418 | 393,142 | 361,268 | 361,268 | 361,268 |
| 56,339 | 70,839 | 73,777 | 73,777 | 76,896 | 76,896 |
| 414,757 | 429,257 | 466,919 | 435,045 | 438,164 | 438,164 |
| \$24,553,705 | \$25,696,653 | \$26,098,075 | \$89,888,659 | \$94,363,190 | \$98,417,691 |

Table 19
Athens County, Ohio
Assessed Valuation of Exempt Real Property
December 31, 2005

| | United States of America | State of Ohio | Counties | Townships | Municipalities | Board of Education |
|--|--------------------------------|---------------------|---------------------|--------------------|---------------------|--------------------------|
| <u>MUNICIPALITIES</u> | | | | | | |
| Athens City | \$208,340 | \$13,167,890 | \$4,059,090 | \$115,410 | \$7,831,020 | \$6,550,060 |
| Nelsonville City | 277,070 | 60 | 4,150,700 | 2,730 | 1,426,630 | 7,881,860 |
| Albany Corporation | 0 | 26,480 | 8,110 | 13,880 | 79,260 | 471,910 |
| Amesville Corporation | 0 | 0 | 8,840 | 1,530 | 95,200 | 861,810 |
| Buchtel Corporation | 26,860 | 0 | 40 | 0 | 119,060 | 730 |
| Chauncey Corporation | 34,820 | 0 | 0 | 0 | 251,310 | 622,850 |
| Coolville Corporation | 0 | 3,110 | 31,880 | 42,120 | 68,540 | 722,470 |
| Glouster Corporation | 220 | 90 | 38,760 | 55,330 | 150,290 | 1,454,060 |
| Jacksonville Corporation | 5,950 | 0 | 0 | 2,620 | 36,980 | 0 |
| Trimble Corporation | 0 | 10 | 0 | 3,930 | 65,780 | 0 |
| | <u>\$553,260</u> | <u>\$13,197,640</u> | <u>\$8,297,420</u> | <u>\$237,550</u> | <u>\$10,124,070</u> | <u>\$18,565,750</u> |
| <u>TOWNSHIPS</u> | | | | | | |
| Athens Township | \$50 | \$167,320 | \$1,082,780 | \$48,450 | \$1,039,550 | \$4,442,730 |
| Alexander Township | 0 | 287,610 | 6,080 | 12,800 | 0 | 1,019,170 |
| Ames Township | 0 | 9,240 | 360 | 12,880 | 28,860 | 0 |
| Bern Township | 0 | 67,750 | 0 | 30,140 | 0 | 1,850 |
| Canaan Township | 55,110 | 976,570 | 41,140 | 56,250 | 32,790 | 0 |
| Carthage Township | 0 | 315,830 | 5,700 | 26,580 | 540 | 0 |
| Dover Township | 1,984,720 | 12,380 | 543,310 | 21,380 | 26,060 | 9,090 |
| Lee Township | 0 | 16,330 | 46,160 | 135,780 | 35,150 | 27,930 |
| Lodi Township | 0 | 43,400 | 810 | 21,030 | 0 | 230,960 |
| Rome Township | 45,800 | 81,430 | 3,130 | 48,710 | 0 | 2,424,780 |
| Troy Township | 13,200 | 217,160 | 18,040 | 7,740 | 530 | 0 |
| Trimble Township | 650,740 | 582,670 | 6,150 | 936,570 | 57,000 | 1,759,310 |
| Waterloo Township | 12,040 | 648,940 | 6,690 | 106,940 | 0 | 247,380 |
| York Township | 958,640 | 183,530 | 17,660 | 73,080 | - | 1,286,660 |
| | <u>\$3,720,300</u> | <u>\$3,610,160</u> | <u>\$1,778,010</u> | <u>\$1,538,330</u> | <u>\$1,220,480</u> | <u>\$11,449,860</u> |
| Total Athens County | <u>\$4,273,560</u> | <u>\$16,807,800</u> | <u>\$10,075,430</u> | <u>\$1,775,880</u> | <u>\$11,344,550</u> | <u>\$30,015,610</u> |
| <u>SCHOOL DISTRICTS</u> | | | | | | |
| Athens CSD | \$2,227,930 | \$13,587,860 | \$5,700,660 | \$213,170 | \$9,147,330 | \$11,624,730 |
| Alexander LSD | 12,040 | 1,022,760 | 67,850 | 287,300 | 114,410 | 1,997,350 |
| Federal Hocking LSD | 114,110 | 1,430,820 | 93,610 | 200,450 | 227,070 | 4,010,910 |
| Trimble LSD | 608,860 | 582,770 | 44,910 | 998,450 | 309,760 | 3,192,240 |
| Nelsonville-York CSD | 1,310,620 | 183,590 | 4,168,400 | 75,810 | 1,545,980 | 9,190,380 |
| Warren LSD | 0 | 0 | 0 | 700 | 0 | 0 |
| | <u>\$4,273,560</u> | <u>\$16,807,800</u> | <u>\$10,075,430</u> | <u>\$1,775,880</u> | <u>\$11,344,550</u> | <u>\$30,015,610</u> |
| <u>Joint Vocational Schools</u> | | | | | | |
| Tri-County J.V.S. | \$4,273,560 | \$16,807,800 | \$10,075,430 | \$1,775,180 | \$11,344,550 | \$30,015,610 |
| Washington County J.V.S. | 0 | 0 | 0 | 700 | 0 | 0 |
| | <u>\$4,273,560</u> | <u>\$16,807,800</u> | <u>\$10,075,430</u> | <u>\$1,775,880</u> | <u>\$11,344,550</u> | <u>\$30,015,610</u> |

Source: Athens County Auditor

| Conservancy & Park Districts (Publicly Owned) | Schools, Colleges & Academies (Privately Owned) | Charitable Institutions (Privately Owned) | Churches, Etc. Public Worship | Graveyards, Monuments, Cemetaries | Tax Abatements | Athens Metropolitan Housing Authority | Total Value |
|---|---|--|--|---|--------------------|--|----------------------|
| \$283,610 | \$148,701,940 | \$7,850,390 | \$4,232,230 | \$575,700 | \$7,405,150 | \$760,390 | \$201,741,220 |
| 172,700 | 9,362,770 | 2,583,450 | 947,530 | 22,660 | 0 | 1,620 | 26,829,780 |
| 0 | 0 | 142,840 | 833,500 | 0 | 0 | 9,630 | 1,585,610 |
| 0 | 0 | 40 | 36,970 | 0 | 0 | 0 | 1,004,390 |
| 0 | 0 | 0 | 100,420 | 0 | 0 | 2,160 | 249,270 |
| 0 | 0 | 11,010 | 259,870 | 6,710 | 0 | 116,030 | 1,302,600 |
| 0 | 0 | 138,920 | 242,160 | 1,430 | 0 | 0 | 1,250,630 |
| 0 | 0 | 101,870 | 234,230 | 0 | 0 | 0 | 2,034,850 |
| 0 | 0 | 0 | 35,050 | 0 | 0 | 27,330 | 107,930 |
| 20 | 0 | 12,580 | 21,600 | 15,220 | 0 | 0 | 119,140 |
| <u>\$456,330</u> | <u>\$158,064,710</u> | <u>\$10,841,100</u> | <u>\$6,943,560</u> | <u>\$621,720</u> | <u>\$7,405,150</u> | <u>\$917,160</u> | <u>\$236,225,420</u> |
| \$169,140 | \$2,640,110 | \$146,170 | \$1,180,600 | \$12,990 | \$0 | \$544,820 | \$11,474,710 |
| 92,650 | 23,930 | 260,680 | 638,920 | 78,290 | 0 | 0 | 2,420,130 |
| 80 | 0 | 0 | 73,460 | 5,980 | 0 | 0 | 130,860 |
| 0 | 0 | 0 | 54,560 | 1,260 | 0 | 0 | 155,560 |
| 21,790 | 0 | 0 | 78,770 | 41,210 | 0 | 0 | 1,303,630 |
| 296,540 | 0 | 9,900 | 183,440 | 17,940 | 0 | 0 | 856,470 |
| 410,900 | 0 | 120,710 | 103,100 | 14,590 | 0 | 0 | 3,246,240 |
| 21,200 | 2,742,390 | 0 | 98,310 | 0 | 0 | 0 | 3,123,250 |
| 28,580 | 0 | 0 | 73,940 | 11,700 | 0 | 0 | 410,420 |
| 13,300 | 0 | 27,120 | 66,140 | 22,310 | 0 | 0 | 2,732,720 |
| 82,850 | 0 | 0 | 390,440 | 31,020 | 0 | 0 | 760,980 |
| 2,940 | 0 | 0 | 84,370 | 10,150 | 0 | 0 | 4,089,900 |
| 16,540 | 0 | 18,280 | 121,990 | 12,040 | 0 | 0 | 1,190,840 |
| 200,620 | 2,123,870 | 0 | 317,800 | 82,020 | 0 | 0 | 5,243,880 |
| <u>\$1,357,130</u> | <u>\$7,530,300</u> | <u>\$582,860</u> | <u>\$3,465,840</u> | <u>\$341,500</u> | <u>\$0</u> | <u>\$544,820</u> | <u>\$37,139,590</u> |
| <u>\$1,813,460</u> | <u>\$165,595,010</u> | <u>\$11,423,960</u> | <u>\$10,409,400</u> | <u>\$963,220</u> | <u>\$7,405,150</u> | <u>\$1,461,980</u> | <u>\$273,365,010</u> |
| \$716,690 | \$151,342,050 | \$8,128,280 | \$5,757,860 | \$630,750 | \$7,405,150 | \$800,560 | \$217,283,020 |
| 310,510 | 2,766,320 | 421,800 | 1,784,600 | 108,590 | 0 | 9,630 | 8,903,160 |
| 409,980 | 0 | 175,980 | 1,062,760 | 93,830 | 0 | 620,680 | 8,440,200 |
| 2,960 | 0 | 114,450 | 371,940 | 25,370 | 0 | 27,330 | 6,279,040 |
| 373,320 | 11,486,640 | 2,583,450 | 1,393,260 | 104,680 | 0 | 3,780 | 32,419,910 |
| 0 | 0 | 0 | 38,980 | 0 | 0 | 0 | 39,680 |
| <u>\$1,813,460</u> | <u>\$165,595,010</u> | <u>\$11,423,960</u> | <u>\$10,409,400</u> | <u>\$963,220</u> | <u>\$7,405,150</u> | <u>\$1,461,980</u> | <u>\$273,365,010</u> |
| \$1,813,460 | \$165,595,010 | \$11,423,960 | \$10,370,420 | \$963,220 | \$7,405,150 | \$1,461,980 | \$273,325,330 |
| 0 | 0 | 0 | 38,980 | 0 | 0 | 0 | 39,680 |
| <u>\$1,813,460</u> | <u>\$165,595,010</u> | <u>\$11,423,960</u> | <u>\$10,409,400</u> | <u>\$963,220</u> | <u>\$7,405,150</u> | <u>\$1,461,980</u> | <u>\$273,365,010</u> |

Table 20
Athens County, Ohio
Athens County Taxes Collected
(Collection Year 2005)

| Entity | Taxes (2) | | | | |
|-----------------------------------|--------------|-------------------|--------------------|-----------|--------------|
| | Real Estate | Personal Property | Manufactured Homes | Estate | Total |
| General Fund | \$1,620,667 | \$78,789 | \$35,392 | | \$1,734,848 |
| Jail Bond | | 3 | | | 3 |
| Children Services | 2,060,141 | 119,898 | 47,221 | | 2,227,260 |
| MR/DD | 3,358,693 | 220,957 | 80,507 | | 3,660,157 |
| Ambulance Service | 1,500,968 | 85,643 | 34,203 | | 1,620,814 |
| TB Levy | 147,608 | 10,274 | 3,604 | | 161,486 |
| Beacon Bond | | 15 | | | 15 |
| Senior Citizens | 455,429 | 25,389 | 10,388 | | 491,206 |
| Total County Offices and Agencies | 9,143,506 | 540,968 | 211,315 | 0 | 9,895,789 |
| Health Department | 580,237 | 34,256 | 13,358 | | 627,851 |
| 317 Board | 1,176,594 | 68,515 | 26,646 | | 1,271,755 |
| (1)Total Outside Agencies | 1,756,831 | 102,771 | 40,004 | 0 | 1,899,606 |
| Athens CSD | 15,038,522 | 1,745,099 | 164,546 | | 16,948,167 |
| Nelsonville-York CSD | 1,766,773 | 113,362 | 65,587 | | 1,945,722 |
| Alexander LSD | 3,500,588 | 88,221 | 130,607 | | 3,719,416 |
| Federal Hocking LSD | 2,533,453 | 46,375 | 107,924 | | 2,687,752 |
| Trimble LSD | 804,276 | 66,612 | 31,286 | | 902,174 |
| Warren LSD | 36,649 | 78 | 1,824 | | 38,551 |
| Tri-County JVS | 1,482,883 | 113,290 | 37,117 | | 1,633,290 |
| Washington Co. JVS | 2,106 | 4 | 106 | | 2,216 |
| Total Schools | 25,165,250 | 2,173,041 | 538,997 | 0 | 27,877,288 |
| Athens City | 579,760 | 57,354 | 140 | 325,255 | 962,509 |
| Nelsonville City | 383,257 | 24,367 | 8,086 | 32,029 | 447,739 |
| Albany Village | 66,890 | 1,436 | 1,639 | 578 | 70,543 |
| Amesville Village | 21,697 | 116 | 771 | | 22,584 |
| Buchtel Village | 43,523 | 684 | 3,542 | 931 | 48,680 |
| Chauncey Village | 38,415 | 683 | 1,832 | | 40,930 |
| Coolville Village | 34,401 | 797 | 889 | 12,911 | 48,998 |
| Glouster Village | 128,754 | 7,110 | 3,015 | | 138,879 |
| Jacksonville Village | 38,771 | 626 | 1,991 | | 41,388 |
| Trimble Village | 41,505 | 5,932 | 1,352 | | 48,789 |
| Total Municipalities | 1,376,973 | 99,105 | 23,257 | 371,704 | 1,871,039 |
| Alexander Township | 224,523 | 4,274 | 8,138 | 2,387 | 239,322 |
| Ames Township | 139,053 | 1,109 | 5,824 | 266 | 146,252 |
| Athens Township | 844,534 | 24,107 | 15,490 | 91 | 884,222 |
| Bern Township | 72,667 | 377 | 1,417 | 14,872 | 89,333 |
| Canaan Township | 273,946 | 28,254 | 2,512 | 488 | 305,200 |
| Carthage Township | 85,447 | 560 | 4,949 | 1,360 | 92,316 |
| Dover Township | 308,229 | 4,436 | 11,434 | 75,145 | 399,244 |
| Lee Township | 156,443 | 6,114 | 3,001 | 18,576 | 184,134 |
| Lodi Township | 152,110 | 308 | 5,028 | | 157,446 |
| Rome Township | 129,609 | 3,181 | 6,333 | 717 | 139,840 |
| Trimble Township | 109,845 | 9,162 | 4,450 | | 123,457 |
| Troy Township | 154,713 | 2,873 | 7,982 | 32,459 | 198,027 |
| Waterloo Township | 170,531 | 607 | 12,229 | | 183,367 |
| York Township | 299,484 | 16,938 | 12,321 | | 328,743 |
| Total Townships | 3,121,134 | 102,300 | 101,108 | 146,361 | 3,470,903 |
| County Wide Total | \$40,563,694 | \$3,018,185 | \$914,681 | \$518,065 | \$45,014,625 |

Source: Athens County Auditor

- (1) The County Auditor is the fiscal agent for these agencies but they are not included in any General Government reports.
(2) Taxes are net of any fees and include Homestead & Rollbacks from the State.

Table 21
Athens County, Ohio
Athens County State Payments and Special Assessments Collected
(Collection Year 2005)

| <u>Entity</u> | <u>State Payments</u> | | | |
|-----------------------------------|-----------------------|------------------------------|-------------------------|--------------------|
| | <u>Gasoline</u> | <u>Motor Vehicle License</u> | <u>Local Government</u> | <u>Total</u> |
| General Fund | | \$12,317 | \$1,196,780 | \$1,209,097 |
| Co. Engineer | 2,098,616 | 1,923,517 | | 4,022,133 |
| Total County Offices and Agencies | 2,098,616 | 1,935,834 | 1,196,780 | 5,231,230 |
| Athens City | | 69,551 | 690,346 | 759,897 |
| Nelsonville City | | 24,877 | 136,057 | 160,934 |
| Albany Village | | 9,455 | 20,843 | 30,298 |
| Amesville Village | | 1,391 | 4,579 | 5,970 |
| Buchtel Village | | 3,564 | 11,319 | 14,883 |
| Chauncey Village | | 6,952 | 21,611 | 28,563 |
| Coolville Village | | 3,188 | 12,669 | 15,857 |
| Glouster Village | | 12,796 | 40,332 | 53,128 |
| Jacksonville Village | | 4,071 | 10,434 | 14,505 |
| Trimble Village | | 2,492 | 9,234 | 11,726 |
| Total Municipalities | 0 | 138,337 | 957,424 | 1,095,761 |
| Alexander Township | 69,459 | 18,268 | 18,430 | 106,157 |
| Ames Township | 69,459 | 12,998 | 10,733 | 93,190 |
| Athens Township | 79,575 | 32,729 | 39,771 | 152,075 |
| Bern Township | 69,459 | 12,358 | 8,890 | 90,707 |
| Canaan Township | 69,459 | 17,177 | 14,381 | 101,017 |
| Carthage Township | 69,459 | 19,802 | 16,104 | 105,365 |
| Dover Township | 69,459 | 22,002 | 21,523 | 112,984 |
| Lee Township | 69,459 | 13,486 | 13,047 | 95,992 |
| Lodi Township | 69,459 | 18,552 | 14,962 | 102,973 |
| Rome Township | 69,459 | 21,739 | 16,830 | 108,028 |
| Trimble Township | 69,459 | 14,575 | 13,983 | 98,017 |
| Troy Township | 69,459 | 18,470 | 17,267 | 105,196 |
| Waterloo Township | 69,459 | 17,460 | 18,596 | 105,515 |
| York Township | 69,459 | 15,893 | 14,850 | 100,202 |
| Total Townships | 982,542 | 255,509 | 239,367 | 1,477,418 |
| County Wide Total | <u>\$3,081,158</u> | <u>\$2,329,680</u> | <u>\$2,393,571</u> | <u>\$7,804,409</u> |
| <u>Special Assessments</u> | | | | |
| Plains Water & Sewer | | | \$38,938 | |
| Buchtel Water & Sewer | | | 874 | |
| Trimble Waste Water | | | 67,625 | |
| Hocking Con. Dist | | | 166,266 | |
| Le-Ax Water | | | 1,406 | |
| Tuppers Plains | | | 826 | |
| Margrets Creek | | | 4,368 | |
| Total Special Districts | | | <u>\$280,303</u> | |
| Athens City | | | \$294,381 | |
| Nelsonville City | | | 2,906 | |
| Coolville Village | | | 0 | |
| Glouster Village | | | 6,693 | |
| Jacksonville Village | | | 1,609 | |
| Trimble Village | | | 290 | |
| | | | <u>\$305,879</u> | |

Source: Athens County Auditor

Table 22
Athens County, Ohio
Detail Sales Tax Receipts
(Collection Year 2005)
(cash basis of accounting)

| | | General Fund | | 911 Emergency Communications | | Total | |
|---|---|--------------------|------------|------------------------------|------------|--------------------|------------|
| | | Amounty | % of Total | Amount | % of Total | Amount | % of Total |
| Sales Tax Payments | Local Stores (C & E, Cross Court, Etc.). | \$1,431,186 | 30.20% | \$357,775 | 30.22% | \$1,788,961 | 30.20% |
| Direct Pay Tax Return Payments | Taxes paid directly to the State. | 8,586 | 0.18% | 2,146 | 0.18% | 10,732 | 0.18% |
| Seller's Use Tax Return Payments | Out of State Retailers. | 416,186 | 8.78% | 104,009 | 8.78% | 520,195 | 8.78% |
| Consumer's Use Tax Return Payments | Taxes due beyond what was paid to supplier. | 101,878 | 2.15% | 25,451 | 2.15% | 127,329 | 2.15% |
| Motor Vehicle Tax Payments | From County Clerk of Courts. | 693,140 | 14.64% | 173,404 | 14.64% | 866,544 | 14.63% |
| Watercraft and Outboard Motors | From County Clerk of Courts. | 4,957 | 0.10% | 1,240 | 0.11% | 6,197 | 0.10% |
| Department of Liquor Control | State or Agency Liquor Stores. | 21,916 | 0.46% | 5,479 | 0.46% | 27,395 | 0.46% |
| Sales Tax on Motor Vehicle Fuel Refunds | Tax Due on Motor Fuel Tax Refunds. | 459 | 0.01% | 115 | 0.01% | 574 | 0.01% |
| Sales/Use Tax Voluntary Payments | Payments made by nonregistered consumers. | 7,962 | 0.17% | 1,991 | 0.17% | 9,953 | 0.17% |
| Statewide Master Numbers | Chain Stores (Wal-Mart, Lowes, Etc.). | 2,040,213 | 43.05% | 510,045 | 43.07% | 2,550,258 | 43.06% |
| Sales/Use Assessment Payments | From Tax Assessments. | 12,186 | 0.26% | 2,465 | 0.21% | 14,651 | 0.25% |
| Managed Audit Sales/Use Tax Payments | From Audits. | - | 0.00% | - | 0.00% | 0 | 0.00% |
| County Tax Receipts | | 4,738,669 | 100.00% | 1,184,120.00 | 100.00% | 5,922,789 | 100.00% |
| Adjustments Made To Prior Allocations | | - | | - | | - | |
| Aggregate County Tax Receipts | | 4,738,669 | | 1,184,120 | | 5,922,789 | |
| Less 1% Administrative Rotary Fund | | (47,387) | | (11,841) | | (59,228) | |
| Less Sales/Use Tax Refunds Approved | | (7,346) | | (1,836) | | (9,182) | |
| County Tax Allocation | | <u>\$4,683,936</u> | | <u>\$1,170,443</u> | | <u>\$5,854,379</u> | |

Source: Ohio Department of Taxation



**Auditor of State
Betty Montgomery**

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800-282-0370

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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 13, 2006**