



Mary Taylor, CPA
Auditor of State

ATHENS COUNTY
TABLE OF CONTENTS

TITLE	PAGE
Federal Awards Expenditures Schedule.....	1
Notes to the Federal Awards Expenditures Schedule	3
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required By <i>Government Auditing Standards</i>	5
Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.	7
Schedule of Findings – OMB Circular A-133 §.505	9

This page intentionally left blank.

ATHENS COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Grant Year/ Pass-Through Entity Number	Expenditures
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed through the Ohio Department of Education:</i>			
Nutrition Cluster:			
School Breakfast Program	10.553	2008	\$ 4,661
National School Lunch Program	10.555	2008	6,749
Total Nutrition Cluster			<u>11,410</u>
Child Care Food Program	10.558	2008	84,086
Total Child Care Food Program		2008	<u>72,908</u>
			<u>156,994</u>
Total United States Department of Agriculture			168,404
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants - State's Program	14.228	B-C-07-005-1	15,350
		B-F-07-005-1	50,029
		B-F-08-005-1	230,913
		B-W-07-005-1	10,000
Total Community Development Block Grants - State's Program			<u>306,292</u>
HOME Investment Partnerships Program	14.239	B-C-08-005-2	151,262
Total United States Department of Housing and Urban Development			457,554
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Passed through the Ohio Attorney General's Office:</i>			
Crime Victim Assistance	16.575	2008-VA-GENE-135	62,149
		2009-VA-GENE-135	29,932
Total Crime Victim Assistance			<u>92,081</u>
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Edward Byrne Memorial Formula Grant Program	16.579	2007-JG-DO1-6306	23,754
Violence Against Women Formula Grants	16.588	2007-WF-VA5-8417	47,282
		2007-WF-VA2-8430	36,187
Total Violence Against Women Formula Grants			<u>83,469</u>
Total United States Department of Justice			199,304
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed through the Vinton County Department of Job and Family Services (WIA Area 14):</i>			
Workforce Investment Act Cluster:			
WIA Adult Program	17.258	N/A	328,839
WIA Adult Administrative			584
WIA Adult Program Total			<u>329,423</u>
WIA Youth Activities	17.259	N/A	204,523
WIA Youth Administrative			919
WIA Youth Total			<u>205,442</u>
WIA Dislocated Workers	17.260	N/A	268,742
WIA Dislocated Workers Administration			1,253
WIA Dislocated Workers Total			<u>269,995</u>
Total Workforce Investment Act Cluster			<u>804,860</u>
Total United States Department of Labor			804,860

ATHENS COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008
(Continued)**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Grant Year/ Pass-Through Entity Number	Expenditures
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education:</i>			
Adult Education - Basic Grants to States	84.002	2008	\$ 132,887
		2009	134,550
Total Adult Education - Basic Grants to States			<u>267,437</u>
Special Education Cluster:			
Special Education - Grants to States	84.027	2008	42,690
Special Education - Preschool Grants	84.173	2008	7,001
Special Education - Preschool Grants - Child Outcomes Support	84.173	2008	3,000
Total Special Education Cluster			<u>52,691</u>
State Grants for Innovative Programs	84.298	2007	<u>136</u>
Total United States Department of Education			320,264
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Athens County Family and Children First Council:</i>			
Temporary Assistance for Needy Families - Help Me Grow	93.558	2008	352,596
<i>Passed through the Ohio Secretary of State</i>			
Voting Access for Individuals with Disabilities - Grants to States	93.617	2008	7,898
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant	93.667	2008	10,593
		2009	31,910
			<u>42,503</u>
Children's Health Insurance Program	93.767	N/A	82
Medical Assistance Program (Medicaid) - Targeted Case Management	93.778	N/A	11,137
Medical Assistance Program (Medicaid) - Day Habilitation	93.778	N/A	67,422
Total Medical Assistance Program (Medicaid)			<u>78,559</u>
Total United States Department of Health and Human Services			481,638
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through the Ohio Emergency Management Agency:</i>			
Hazard Mitigation Grant	97.039	FEMA-DR-1519.11R-OH	14,213
Emergency Management Performance Grants	97.042	2007-EM-E7-0024	14,249
		2008-EM-E8-0002	16,905
Total Emergency Management Performance Grants			<u>31,154</u>
Homeland Security Cluster:			
Citizens Corps	97.053	2007-GC-T6-0051	7,456
State Homeland Security Programs (SHSP)	97.073	2007-GE-T7-0030	47,244
		2008-GE-T6-0051	20,669
Total Homeland Security Cluster	97.067		<u>75,369</u>
Total United States Department of Homeland Security			<u>120,736</u>
Total Federal Awards Expenditures			<u>\$ 2,552,760</u>

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

ATHENS COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (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, 2008, the gross amount of loans outstanding under this program was \$566,763. There were no delinquent accounts at December 31, 2008.

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.

NOTE E – CHILD NUTRITION CLUSTER

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

This page intentionally left blank.



Mary Taylor, CPA

Auditor of State

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

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of Athens County, Ohio (the County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2009, wherein we noted the County adopted Governmental Accounting Standards Board Statements 45, 49 and 50. 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 as a basis for designing our audit procedures for expressing our opinions on the basic financial statements but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

743 E. State St. / Athens Mall Suite B / Athens, OH 45701-2157
Telephone: (740) 594-3300 (800) 441-1389 Fax: (740) 594-2110
www.auditor.state.oh.us

We noted certain matters that we reported to the County's management in a separate letter dated June 26, 2009.

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 we must report under *Government Auditing Standards*.

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 26, 2009.

We intend this report solely for the information and use of management, the Board of County Commissioners, federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 26, 2009



Mary Taylor, CPA

Auditor of State

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, 2008. 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 its major federal programs. 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, 2008, 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, the 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, 2008.

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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

743 E. State St. / Athens Mall Suite B / Athens, OH 45701-2157
Telephone: (740) 594-3300 (800) 441-1389 Fax: (740) 594-2110
www.auditor.state.oh.us

A control deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Federal Awards Expenditures Schedule

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, 2008, and have issued our report thereon dated June 26, 2009, wherein we noted the County adopted Governmental Accounting Standards Board Statements 45, 49 and 50. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements, taken as a whole. The accompanying Federal Awards Expenditures Schedule provides additional information 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.



Mary Taylor, CPA
Auditor of State

June 26, 2009

ATHENS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 §.505
DECEMBER 31, 2008

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under §.510?	No
(d)(1)(vii)	Major Programs (list):	Workforce Investment Act Cluster (WIA): WIA Adult Program – CFDA #17.258 WIA Youth Activities – CFDA #17.259 WIA Dislocated Worker – CFDA #17.260
(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, 2008



Photos: Jeremy Stump

ATHENS COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2008



Jill A. Thompson Athens County Auditor

David M. Owen
Chief Deputy Auditor

Tammi Goeglein
Administrative Assistant

Jane Elekes
Real Estate Manager

Prepared by:
Alan D. Ferguson, Financial Reporting Administrator
Brandi Sanders, Financial Administrator
and
The Staff of the Auditor's Office

Ben Abfall
Heidi Easley
Susan Gould

Janet Harner
Ken Highland
Larry Hines

Tracie Newlun
Carol Starlin
Sally Stump

Noah Watkins
Samantha Winchell

**ATHENS COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2008
 TABLE OF CONTENTS**

	<u>PAGE</u>
<i>I. INTRODUCTORY SECTION</i>	
TRANSMITTAL LETTER	i
GFOA CERTIFICATE OF ACHIEVEMENT	vii
ELECTED OFFICIALS	viii
ORGANIZATIONAL CHART	ix
<i>II. FINANCIAL SECTION</i>	
INDEPENDENT ACCOUNTANTS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
Statement of Net Assets	11
Statement of Activities	12
FUND FINANCIAL STATEMENTS:	
Balance Sheet – Governmental Funds	14
Reconciliation of Total Governmental Fund Balances To Net Assets of Governmental Activities	15
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	16
Reconciliation of Statement of Revenues, Expenditures and Changes In Fund Balances of Governmental Funds to the Statement of Activities	17
Statements of Revenues, Expenditures and Changes In Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual:	
General Fund	18
Job and Family Services Fund	19
Road (MVGT) Fund	20
Children Services Fund	21
MR/DD (Beacon School) Fund	22
Ambulance Service	23
Statement of Net Assets – Proprietary Funds	24

**ATHENS COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2008
 TABLE OF CONTENTS
 (continued)**

	<u>PAGE</u>
Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds	25
Statement of Cash Flows – Proprietary Funds	26
Statement of Fiduciary Net Assets – Fiduciary Funds	27
Statement of Changes in Fiduciary Net Assets – Fiduciary Funds	28
NOTES TO THE BASIC FINANCIAL STATEMENTS	29
COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES:	
NONMAJOR GOVERNMENTAL FUNDS:	
Fund Descriptions – Nonmajor Governmental Funds	68
Combining Balance Sheet – Nonmajor Governmental Funds	74
Combining Statement of Revenues, Expenditures and Changes In Fund Balances – Nonmajor Governmental Funds	75
Combining Balance Sheet – Nonmajor Special Revenue Funds	76
Combining Statement of Revenues, Expenditures and Changes In Fund Balances – Nonmajor Special Revenue Funds	88
Combining Balance Sheet – Nonmajor Debt Service Funds	100
Combining Statement of Revenues, Expenditures and Changes In Fund Balances – Nonmajor Debt Service Funds	101
Combining Balance Sheet – Nonmajor Capital Projects Funds	102
Combining Statement of Revenues, Expenditures and Changes In Fund Balances – Nonmajor Capital Projects Funds	103
Schedules of Revenues, Expenditures and Changes In Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual Major Governmental Funds	104
Nonmajor Governmental Funds	117

**ATHENS COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2008
 TABLE OF CONTENTS
 (continued)**

	<u>PAGE</u>
NONMAJOR PROPRIETARY FUNDS:	
Fund Descriptions – Nonmajor Proprietary Funds	197
Combining Statement of Net Assets – Nonmajor Enterprise Funds	198
Combining Statement of Revenues, Expenses and Changes In Fund Net Assets – Nonmajor Enterprise Funds	199
Combining Statement of Cash Flows – Nonmajor Enterprise Funds	200
Schedules of Revenues, Expenses and Changes In Fund Equity – Budget (Non-GAAP Budgetary Basis) and Actual Major Proprietary Funds	201
Nonmajor Proprietary Funds	203
NONMAJOR FIDUCIARY FUNDS:	
Fund Descriptions – Nonmajor Fiduciary Funds	207
Combining Statement of Fiduciary Net Assets – Private Purpose Trust Funds	209
Combining Statement of Changes in Fiduciary Net Assets – Private Purpose Trust Funds	210
Schedules of Revenues, Expenditures and Changes In Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual Private Purpose Trust Funds	211
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	215

**ATHENS COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2008
 TABLE OF CONTENTS
 (continued)**

<i>III. STATISTICAL SECTION</i>	<u>PAGE</u>
Introduction to the Statistical Section	T-1
<u>TABLE</u>	
1. Net Assets by Component – Last Six Years	T-2
2. Changes in Net Assets - Last Six Years	T-4
3. Fund Balances, Governmental Funds - Last Ten Years	T-8
4. Changes in Fund Balances, Governmental Funds - Last Ten Years	T-10
5. Assessed and Estimated Actual Value of Taxable Property - Last Ten Years	T-12
6 A. Property Tax Rates of Overlapping Governments - Last Ten Years	T-13
6 B. Property Tax Rates – Last Ten Years	T-14
7 A. Principal Taxpayers – Real Estate Tax – 2007 and 1998	T-16
7 B. Principal Taxpayers – Tangible Personal Property Tax – 2007 and 1998	T-17
7 C. Principal Taxpayers – Public Utilities Tangible Personal Property Tax – 2007 and 1998	T-18
8. Real Property Tax Levies and Collections – Last Ten Years	T-19
9. Ratio of Outstanding Debt By Type – Last Ten Years	T-20
10. Ratio of General Bonded Debt Outstanding - Last Ten Years	T-21
11. Pledged Revenue Coverage - Last Ten Years	T-22
12. Computation of Direct and Overlapping General Obligation Debt Attributable to Governmental Activities – December 31, 2008	T-23
13. Computation of Legal Debt Margin – Last Ten Years	T-24
14. Demographic and Economic Statistics – Last Ten Years	T-26
15. Principal Employers – 2006 and 2001	T-27
16. County Government Employees by Function/Activity – Last Eight Years	T-28
17. Operating Indicators by Function/Activity – Last Four Years	T-30
18. Capital Assets by Function/Activity – Last Ten Years	T-32
19. Assessed Valuation of Exempt Real Property – December 31, 2008	T-34
20. Athens County Taxes Collected – Collection Year 2008	T-36
21. Athens County State Payments and Special Assessments Collected – Collection Year 2008	T-37
22. Detail Sales Tax Receipts – Collection Year 2008	T-38

Introductory Section



Photos: Jeremy Stump



Jill A. Thompson

Athens County Auditor

Honorable Mark Sullivan
Honorable Lenny Eliason
Honorable Larry Payne

June 26, 2009

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our eighteenth Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2008. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and includes the reporting model as promulgated by GASB Statement No. 34. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. This CAFR will provide the necessary information to the taxpayers of Athens County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Athens County with sound financial information for future decision making.

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

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Athens County was organized into a separate political entity in 1805 and consists of fourteen townships, eight villages, and two cities. The County encompasses 484 square miles and has a population of approximately 63,255. The City of Athens is the County seat with an estimated population of 20,896.

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

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

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

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

REPORTING ENTITY

Athens County's reporting entity has been defined in accordance with principles established by the Governmental Accounting Standards Board (GASB). All governmental departments, agencies, institutions, commissions, and other governmental organizations, which are not legally separate from the County and are financially accountable to the County are included in the financial statements. Legal separateness is evaluated on the basis of (1) its corporate name, (2) the right to sue or be sued and (3) the right to buy, sell, lease, and mortgage property. Financial accountability is based on (1) the appointment of the governing authority and (2) the ability to impose will or (3) the providing of specific financial benefit or imposition of a specific financial burden. Another factor to consider in this evaluation is whether an entity is fiscally dependent on the County. Included within the reporting entity of the County are the Athens County Children Services and the Athens County Board of 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, the Regional Planning Commission and the Athens-Hocking Solid Waste District. In this report, the operations of these entities are presented in the Agency Funds. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

ECONOMIC OUTLOOK

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

Work has begun on the first phase of the Nelsonville bypass with the schedule for phase 2 being moved up due to the availability of economic stimulus money. This bypass, along with the Super II Highway improving Rt. 33 from Athens to Meigs County creating a connector to Ravenswood, WV and I-77 and the completed Rt. 33 Lancaster bypass will greatly improve the access to Athens County.

Development continues on East State Street in the City of Athens. The Market on State mall has added Tractor Supply Co. and Dunhams Sports as anchor stores. Holzer Clinic was completed and opened in December, 2008. Columbus Road in Athens continues to develop into a business center with the addition of Health Recovery Services, Murray's Auto Parts and other stores. In Nelsonville, a new Peoples Bank branch is being built.

Ohio University continues to play an important role in the economic development of Athens County. They continue to renovate their residence halls, including Adams Hall in 2008. Private development of student housing continued with the construction of The Summit off of Richland Avenue.

The Plains Water and Sewer District, including the Buchtel Water and Sewer District, the LE-AX Water District, the Sunday Creek Valley Water District, the Hollister Water Association, the Bishopville Water District, Burr Oak Regional Water District and the Tupper's 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 new County Engineers main depot in Canaan Township opened in 2008. The total cost for this project was \$2,126,291.

In 2008 the County's Geographical Informational System (GIS) Management system received the new aerial photos that were flown by the state of Ohio in an initiative to provide all counties with updated photos. The County parcel layer continues to be updated with new land splits and owner information. Previous plat maps and property surveys are being scanned. Road centerline and address datasets are being updated using the Land Based Response System (LBRS) program guidelines set by the State. This will increase the accuracy of the road and address data.

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. Seven bridges were replaced or rehabilitated while two landslips and twelve creek washouts were fixed in 2008. The second half of County Road 24 has been resurfaced through Ohio Public Works Commission Infrastructure Grants (Issue I) Program.

The Athens County Auditor continues to upgrade her website to allow 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. Both week-to-date and month-to-date sales reports as well as comparative sales reports are now available. The public can now view aerial maps of each parcel. In addition, unclaimed funds lists and monthly financial reports are now included on the site. The Auditor plans to continue improving her site by making it more user-friendly to serve the public at their convenience.

The Athens County 911 Emergency Communications has completed the renovation of its base of operations and continues to aide local entities in upgrading their communications equipment.

ACCOUNTING SYSTEM AND INTERNAL CONTROLS

Athens County's accounting system is organized on a "fund basis". Each fund 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 sixth 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 requires 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 \$1,000,000 for each occurrence and \$1,000,000 for public officials, law enforcement and automobile liability while it is \$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. Coverage for Excess Liability is \$5,000,000.

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 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. Major medical and health insurance is with Anthem Blue Cross and Blue Shield or Medical Mutual as the third party administrator. Dental coverage is with Guardian, while vision insurance is through VSP.

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, STAROhio, 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 2008 was \$1,184,939 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, 2008. 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, 2007. 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 2008 Comprehensive Annual Financial Report of Athens County which follows the format of the reporting model required by GASB Statement No. 34 demonstrates the continual commitment to professionalism of the Athens County Auditor's Office. This report significantly increases the accountability of the management of the County to our taxpayers.

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

Finally, I wish to express gratitude to all the staff of the Athens County Auditor's Office who contributed to this report. Financial Reporting Administrator Alan Ferguson's, with the assistance of Deputy Auditor Brandi Sanders, 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, 2007

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.



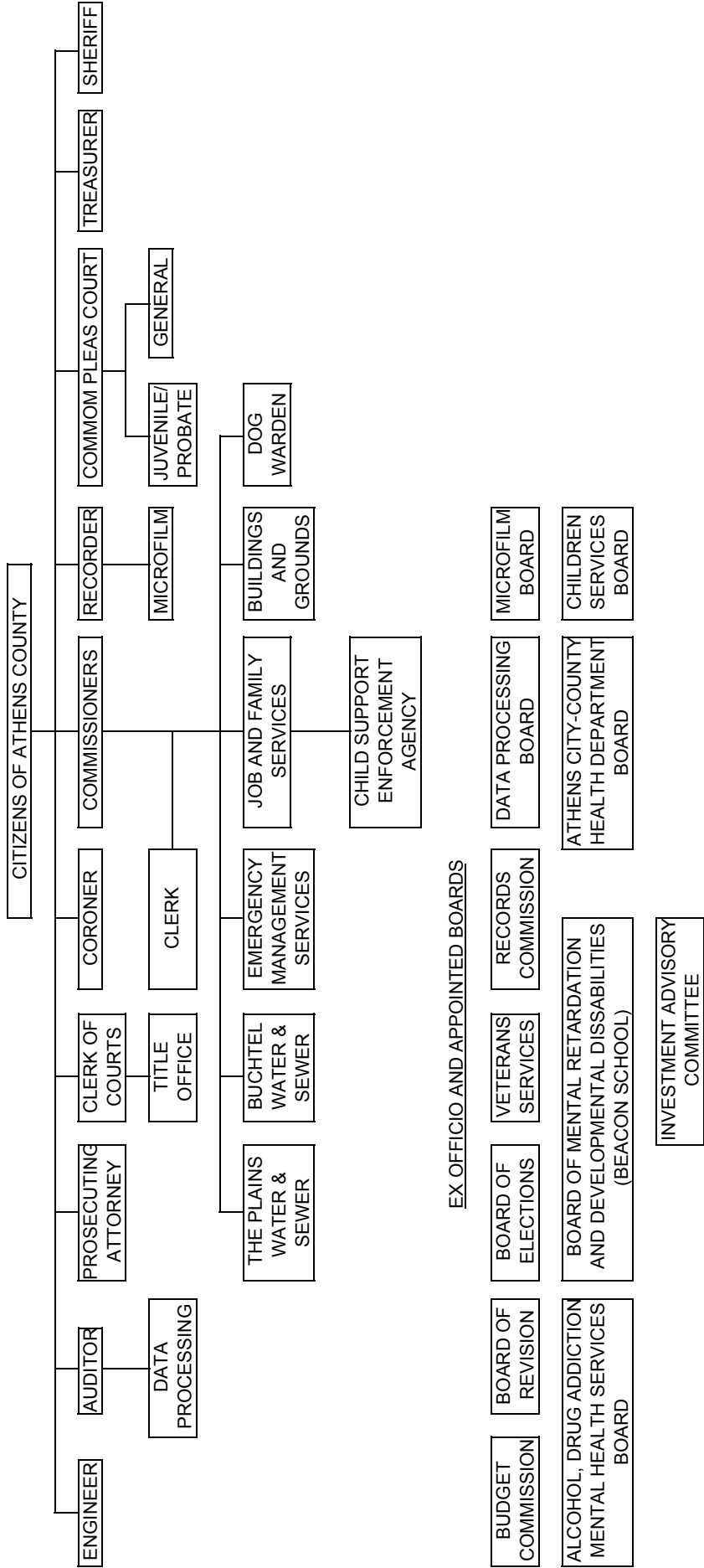
President

Executive Director

ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2008

<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Leonard Eliason	County Commissioner	1/01/07 to 12/31/10
Mark Sullivan	County Commissioner	1/03/05 to 1/02/09
Bill Theisen	County Commissioner	1/02/05 to 1/01/09
Jill A. Thompson	County Auditor	3/10/07 to 3/09/11
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
Jessica Markins	County Recorder	1/01/08 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



This page intentionally left blank.

Financial Section



Photos: Jim Downard

This page intentionally left blank.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio (the County), as of and for the year ended December 31, 2008, 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 discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of December 31, 2008, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, Job and Family Services Fund, Road (MVGT) Fund, Children 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, 2008, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations* and GASB Statement No. 50, *Pension Disclosures – an amendment of GASB Statements No. 25 and No. 27*.

743 E. State St. / Athens Mall Suite B / Athens, OH 45701-2157
Telephone: (740) 594-3300 (800) 441-1389 Fax: (740) 594-2110
www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2009, 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.

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

Mary Taylor, CPA
Auditor of State

June 26, 2009

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(Unaudited)

The discussion and analysis of Athens County's (the County) financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2008. 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 2008 are as follows:

Total assets of the County exceeded its total liabilities at December 31, 2008 by \$86,329,443.

The County's total net assets increased \$657,198 or 0.77% from 2007 to 2008.

Program revenues of governmental activities accounted for \$31,233,544 or 58.81% of total governmental activities revenue. General revenues accounted for \$21,871,232 or 41.19% of the total governmental activities revenue.

The County had \$52,426,986 in expenses related to governmental activities; \$31,233,544 of these expenses was offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and miscellaneous revenue of \$21,871,232 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,114,150 or 97.02% of total business-type activities revenue. General revenues accounted for \$34,197 or 2.98% of the total business-type activities revenue.

The County had \$1,168,939 in expenses related to business-type activities; \$1,114,150 of these expenses were offset by program specific charges for services. General revenues of \$34,197 were utilized to provide for these programs.

Among major funds, the General Fund had \$12,412,491 in revenues, \$11,574,111 in expenditures, and (\$1,031,051) in net transfers and other financing sources. The General Fund balance decreased by \$192,671 from \$3,510,910 to \$3,318,239.

In 2008, the County's governmental activities related outstanding bonds decreased by \$285,000 or 18.27% to \$1,275,000. The County's governmental activities related outstanding long-term notes decreased by \$33,000 or 3.86% to \$821,000. The County's governmental activities related outstanding loans had a decrease of \$76,423 or 9.97% to \$690,258. Governmental activities related bond anticipation notes outstanding at year-end were \$39,098, a decrease of \$316,415 or 89.00% from the end of the prior year. Total governmental activities related debt outstanding decreased in 2008 by \$710,837 to \$2,825,357.

In 2008, the County's business-type related outstanding bonds had a net decrease of \$8,600 or 1.21% to \$699,500, while the County's business-type activities related outstanding loans had a net decrease of \$23,495 or 3.86% to \$584,856. Total business-type activities related debt outstanding decreased in 2008 by \$32,095 to \$1,284,356.

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, 2008
(Unaudited)

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

REPORTING THE COUNTY AS A WHOLE

Statement of Net 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 2008?" 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, Children 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, 2008
(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, 2008
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2008 compared to 2007:

	Table 1 Net Assets					
	Governmental Activities		Business-Type Activities		Total	
	2008	Restated 2007	2008	Restated 2007	2008	Restated 2007
<i>Assets:</i>						
Current and Other Assets	\$36,233,730	\$36,728,452	\$1,514,871	\$1,919,581	\$37,748,601	\$38,648,033
Capital Assets, Net	63,549,343	64,351,385	5,750,850	5,461,796	69,300,193	69,813,181
Total Assets	<u>99,783,073</u>	<u>101,079,837</u>	<u>7,265,721</u>	<u>7,381,377</u>	<u>107,048,794</u>	<u>108,461,214</u>
<i>Liabilities:</i>						
Current and Other Liabilities	12,030,749	12,943,632	105,672	170,386	12,136,421	13,114,018
Long-Term Liabilities	7,267,612	8,329,283	1,315,318	1,345,668	8,582,930	9,674,951
Total Liabilities	<u>19,298,361</u>	<u>21,272,915</u>	<u>1,420,990</u>	<u>1,516,054</u>	<u>20,719,351</u>	<u>22,788,969</u>
<i>Net Assets:</i>						
Invested in Capital Assets, Net of Related Debt	61,356,868	61,794,139	4,016,494	4,145,345	65,373,362	65,939,484
Restricted	18,651,544	17,645,967	0	0	18,651,544	17,645,967
Unrestricted	476,300	366,816	1,828,237	1,719,978	2,304,537	2,086,794
Total Net Assets	<u>\$80,484,712</u>	<u>\$79,806,922</u>	<u>\$5,844,731</u>	<u>\$5,865,323</u>	<u>\$86,329,443</u>	<u>\$85,672,245</u>

Current assets decreased due primarily to a decrease in cash and cash equivalents held by the County.

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

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

Long-term liabilities decreased due to a decrease in compensated absences payable and the payment of scheduled debt obligations.

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$86,329,443. By far, the largest portion of the County's net assets (75.73%) 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 \$18,651,544 or 21.60% of total net assets. The remaining balance of \$2,304,537 or 2.67% which is unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors. Total net assets increased in 2008 by \$657,198. As of December 31, 2008, the County is able to report a positive balance of

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(Unaudited)

\$80,484,712 for governmental type activities. For business-type activities, a positive net asset balance of \$5,844,731 is reported.

Table 2 shows the changes in net assets for the year 2008 compared to 2007.

Table 2
Changes in Net Assets

	Governmental Activities	Business-Type Activities	Total	Governmental Activities Restated 2007	Business-Type Activities Restated 2007	Total Restated 2007
	2008	2008	2008	2007	2007	2007
<i>Revenues:</i>						
Program Revenues						
Charges for Services	\$4,811,741	\$1,114,150	\$5,925,891	\$4,753,565	\$1,239,967	\$5,993,532
Operating Grants and Contributions	26,021,803	0	26,021,803	27,019,069	0	27,019,069
Capital Grants and Contributions	400,000	0	400,000	716,149	0	716,149
Total Program Revenue	<u>31,233,544</u>	<u>1,114,150</u>	<u>32,347,694</u>	<u>32,488,783</u>	<u>1,239,967</u>	<u>33,728,750</u>
General Revenues						
Property Taxes	11,127,081	0	11,127,081	11,482,065	0	11,482,065
Sales Tax	6,358,789	0	6,358,789	6,250,297	0	6,250,297
Grants and Entitlements	1,970,699	0	1,970,699	1,739,663	0	1,739,663
Investment Earnings	1,184,704	235	1,184,939	1,607,194	388	1,607,582
Gain on Sale of Capital Assets	0	0	0	60,737	0	60,737
Miscellaneous	1,229,959	33,962	1,263,921	1,368,870	18,477	1,387,347
Total General Revenues	<u>21,871,232</u>	<u>34,197</u>	<u>21,905,429</u>	<u>22,508,826</u>	<u>18,865</u>	<u>22,527,691</u>
Total Revenues	<u>53,104,776</u>	<u>1,148,347</u>	<u>54,253,123</u>	<u>54,997,609</u>	<u>1,258,832</u>	<u>56,256,441</u>
<i>Program Expenses:</i>						
General Government						
Legislative and Executive	6,647,010	0	6,647,010	5,982,250	0	5,982,250
Judicial	2,404,067	0	2,404,067	2,548,986	0	2,548,986
Public Safety	4,717,374	0	4,717,374	4,404,178	0	4,404,178
Public Works	6,780,554	0	6,780,554	7,797,779	0	7,797,779
Health	2,413,340	0	2,413,340	2,110,528	0	2,110,528
Human Services	29,246,687	0	29,246,687	30,856,272	0	30,856,272
Conservation and Recreation	18,193	0	18,193	16,491	0	16,491
Economic Development and Assistance	46,794	0	46,794	263,447	0	263,447
Interest and Fiscal Charges	152,967	0	152,967	161,501	0	161,501
Plains Sewer	0	277,682	277,682	0	388,319	388,319
Plains Water	0	567,405	567,405	0	893,549	893,549
Buchtel Sewer	0	207,878	207,878	0	214,681	214,681
Buchtel Water	0	115,974	115,974	0	95,700	95,700
Total Expenses	<u>52,426,986</u>	<u>1,168,939</u>	<u>53,595,925</u>	<u>54,141,432</u>	<u>1,592,249</u>	<u>55,733,681</u>
Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Assets	677,790	(20,592)	657,198	856,177	(333,417)	522,760
Net Assets January 1	<u>79,806,922</u>	<u>5,865,323</u>	<u>85,672,245</u>	<u>78,950,745</u>	<u>6,198,740</u>	<u>85,149,485</u>
Net Assets December 31	<u>\$80,484,712</u>	<u>\$5,844,731</u>	<u>\$86,329,443</u>	<u>\$79,806,922</u>	<u>\$5,865,323</u>	<u>\$85,672,245</u>

Governmental Activities

The most significant program expenses for the County are Human Services, Public Works, Legislative and Executive, and Public Safety. These programs account for 90.40% of the total governmental activities. Human Services, which accounts for 55.79% 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 Children Services. Public Works, which accounts for 12.93% of the total, represents costs associated with the operation of the County Engineer in maintaining the county's roads and bridges. Legislative and Executive expenses, which was 12.68% 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

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(Unaudited)

represents 9.00% of the total, represents costs mainly associated with the operation of the Sheriff's Department and 911 Emergency Communication.

Funding for the most significant programs indicated above is from charges for services, operating grants, and in some instances property and sales taxes. The Child Support Enforcement and Jobs and Family Services Departments are basically funded with federal and state monies. Children Services and Board of 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 increased \$677,790 or 0.85%. This is an increase from last year when net assets increased \$856,177 or 1.08%. Total revenues decreased \$1,892,833 or 3.44% from last year and expenses decreased \$1,714,446 or 3.17% from last year.

The major factors in the change in revenues are a significant decrease in operating grants and contributions which decreased \$997,266 or 3.69%, a \$316,149 or 44.15% decrease in capital grants and contributions and a \$422,490 or 26.29% decrease in investment earnings.

Expenses decreased by \$1,714,446 or 3.17%. Decreases of \$1,609,585 or 5.22% in Human Services due to decreased expenditures by Job and Family Services, Children Services and MR/DD and \$1,017,225 or 13.05% in Public Works expenses were the primary causes of this decrease.

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 2008	Net Cost of Services 2008
General Government		
Legislative and Executive	\$6,647,010	\$4,305,244
Judicial	2,404,067	1,640,767
Public Safety	4,717,374	4,127,305
Public Works	6,780,554	1,330,071
Health	2,413,340	1,888,286
Human Services	29,246,687	7,787,657
Conservation and Recreation	18,193	(19,807)
Economic Development	46,794	(19,048)
Interest and Fiscal Charges	152,967	152,967
 Total Expenses	 \$52,426,986	 \$21,193,442

It should be noted that 59.58% of the costs of services for governmental activities are derived from program revenues including charges for services, operating grants, capital grants and other contributions. The \$7,787,657 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 Children Services. For 2008, the net cost of providing these Human Services was only 26.63% of total cost.

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(Unaudited)

For Legislative and Executive, the \$4,305,244 in net cost of services indicates primarily the General Fund support provided for the operation of the general administration of the county government.

Business-Type Activities

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

Governmental Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$20,137,585 (96.83% is unreserved), a decrease of \$295,968 or 1.45% from last year.

The General Fund is the primary operating fund of the County. At the end of 2008, the total fund balance in the General Fund was \$3,318,239 of which \$3,276,213 was unreserved. During the year, revenues exceeded expenditures by \$838,380. Planned transfers to various other funds mainly for debt payments and capital projects reduced the change in fund balance to a decrease of \$192,671. This decrease was due mainly to an increase in expenditures.

For the other major funds of the County's governmental funds, the Job and Family Services Fund balance decreased by \$270,806 or 28.71% due to decreased revenue from the state in 2008. The Road (MVGT) Fund balance decreased by \$194,034 or 18.46% due to decreased revenue and increased expenditures, while the MR/DD (Beacon School) Fund balance decreased by \$88,921 or 1.65% due to increased expenditures and the Ambulance Service Fund balance decreased by \$236,285 or 21.98% due to increased expenditures. Finally, the Children Services Fund balance increased by \$462,326 or 14.30% due to revenues continuing to exceed expenditures.

Proprietary Funds

The County's enterprise funds are the Plains and Buchtel Water and Sewer funds, Rural Solid Waste and Athens County Solid Waste. The County provides water and sewer services to over two thousand customers in The Plains and Buchtel. Net assets of the enterprise funds at year end were \$5,844,731, of which \$1,828,237 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 \$2,764,756 with \$1,318,933 of that unrestricted and \$2,111,710 of which \$70,740 was unrestricted, respectively. During 2008, the Plains Sewer Fund net assets increased by \$49,240 or 1.81% while the Buchtel Sewer Fund net assets decreased by \$66,253 or 3.04%.

Budgetary Highlights – General Fund

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

For the General Fund, the final budgeted revenues were \$11,239,956 representing a \$18,519 decrease from the original budgeted estimates of \$11,258,475. The final budget reflected a 0.16% decrease from the original budgeted amount. There was a 10.05% positive variance in actual revenues as compared to the final budget in the General Fund. This was due to the receipt of unanticipated sales tax, charges for services, and interest. For the General Fund, the final budget basis expenditures were \$12,651,054

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(Unaudited)

representing an increase of \$655,962 or 5.47% from the original budget. There was a 7.78% 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, 2008, amounts to \$65,373,362 (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 2008 fiscal year. During 2008, additional costs of \$409,120 were incurred for the various construction projects.

During 2008, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to a total of \$72,223,002.

Long-term Debt - At December 31, 2008, the County had total bonded debt outstanding of \$1,275,000. The County's long-term bonded debt decreased by \$285,000 (18.27%), while its long-term loan debt had a net decrease of \$76,423 (9.97%) during 2008. The County's long-term notes decreased by \$33,000 (3.86%) during 2008.

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 2008 was 6.60%, which increased from a rate of 6.10% the previous December. This rate was above the national and state unemployment rates of 5.8% and 6.5%, respectively, for that same month.

Athens County is the home of Ohio University and Hocking College with a significant agricultural presence. The County's \$812.53 million tax base has grown at an average annual rate of 2.27% 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 3.31% over the past five years. As of May 2009, sales tax is up 1.39% over 2008.

Decreases in interest rates continue to have a significant impact on the County's revenues. Investment earnings in 2008 were down \$422,490 or 26.29% from 2007. Total investment earnings for all funds totaled \$1,184,704 in 2008, down from \$1,607,194 in 2007.

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, 2008

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Atco Inc.	Athens Co. Port Authority
Assets					
Cash and Cash Equivalents	\$18,634,840	\$1,280,551	\$19,915,391	\$198,392	\$286,425
Cash and Cash Equivalents in Segregated Accounts	74,768	104,482	179,250		
<i>Receivables:</i>					
Property Taxes	10,492,978		10,492,978		
Sales Taxes	1,024,854		1,024,854		
Accounts	37,860	103,423	141,283	30,814	
Special Assessments		463,476	463,476		
Accrued Interest	279,790		279,790		624
Loans	578,132		578,132		
Intergovernmental	4,562,871		4,562,871		
Internal Balance	2,058	(2,058)	0		
Due from Primary Government			0	15,354	
Materials and Supplies Inventory	107,512	7,553	115,065	179,407	
Prepaid Items	438,067	7,444	445,511	1,827	
Nondepreciable Capital Assets	1,351,261	29,741	1,381,002		464,947
Depreciable Capital Assets, Net	62,198,082	5,271,109	67,469,191	15,658	1,708,846
Total Assets	99,783,073	7,265,721	107,048,794	441,452	2,460,842
Liabilities					
Accounts Payable	856,306	22,395	878,701	3,457	
Contracts Payable	301,428		301,428		
Accrued Wages and Benefits	611,821	5,347	617,168	18,736	
Matured Compensated Absences Payable	463		463		
Intergovernmental Payable	542,460	41,402	583,862	4,655	
Accrued Interest Payable	5,141	36,363	41,504		4,131
Deposits Held and Due to Others	386		386	5,369	
Unearned Revenue	9,630,732		9,630,732	9,466	
Notes Payable	39,098		39,098		342,862
Matured Bonds Payable	17,000		17,000		
Matured Interest Payable	10,560	165	10,725		
Due to Component Unit	15,354		15,354		
<i>Long Term Liabilities:</i>					
Due Within One Year	1,803,489	45,631	1,849,120		130,676
Due In More Than One Year	5,464,123	1,269,687	6,733,810		1,017,213
Total Liabilities	19,298,361	1,420,990	20,719,351	41,683	1,494,882
Net Assets					
Invested in Capital Assets, Net of Related Debt	61,356,868	4,016,494	65,373,362	15,658	2,173,793
<i>Restricted for:</i>					
Job and Family Services	638,956		638,956		
Road and Bridge Services	2,035,449		2,035,449		
Children Services	3,860,714		3,860,714		
Mental Retardation Services	5,554,745		5,554,745		
Ambulance Service	1,034,351		1,034,351		
Capital Projects	439,007		439,007		
<i>General Government:</i>					
Legislative and Executive	650,146		650,146		
Judicial	154,839		154,839		
Public Safety	1,639,561		1,639,561		
Public Works	137,354		137,354		
Health	828,538		828,538		
Human Services	771,405		771,405		
Consevation and Recreation	990		990		
Economic Development and Assistance	905,489		905,489		240,791
Unrestricted	476,300	1,828,237	2,304,537	384,111	(1,448,624)
Total Net Assets	\$80,484,712	\$5,844,731	\$86,329,443	\$399,769	\$965,960

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Activities
For Fiscal Year Ended December 31, 2008

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$6,647,010	\$2,333,795	\$7,971	\$0
Judicial	2,404,067	703,588	59,712	0
Public Safety	4,717,374	197,294	392,775	0
Public Works	6,780,554	39,058	5,011,425	400,000
Health	2,413,340	214,250	310,804	0
Human Services	29,246,687	1,323,756	20,135,274	0
Conservation and Recreation	18,193	0	38,000	0
Economic Development and Assistance	46,794	0	65,842	0
Interest and Fiscal Charges	152,967	0	0	0
Total Governmental Activities	52,426,986	4,811,741	26,021,803	400,000
Business-Type Activities:				
Plains Sewer	277,682	315,759	0	0
Plains Water	567,405	560,132	0	0
Buchtel Sewer	207,878	140,571	0	0
Buchtel Water	115,974	97,688	0	0
Rural Solid Waste	0	0	0	0
Total Business-Type Activities	1,168,939	1,114,150	0	0
Total Primary Government	\$53,595,925	\$5,925,891	\$26,021,803	\$400,000
Component Units:				
ATCO, Inc.	\$809,005	\$448,511	\$158,657	\$0
Athens County Port Authority	142,371	232,000	0	0
Total Component Units	\$951,376	\$680,511	\$158,657	\$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

Change in Net Assets

Net Assets at Beginning of Year as Restated - (See Notes 5,21)

Net Assets at End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Change in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	ATCO, Inc.	Athens County Port Authority
(\$4,305,244)	\$0	(\$4,305,244)	\$0	\$0
(1,640,767)	0	(1,640,767)	0	0
(4,127,305)	0	(4,127,305)	0	0
(1,330,071)	0	(1,330,071)	0	0
(1,888,286)	0	(1,888,286)	0	0
(7,787,657)	0	(7,787,657)	0	0
19,807	0	19,807	0	0
19,048	0	19,048	0	0
(152,967)	0	(152,967)	0	0
<u>(21,193,442)</u>	<u>0</u>	<u>(21,193,442)</u>	<u>0</u>	<u>0</u>
0	38,077	38,077	0	0
0	(7,273)	(7,273)	0	0
0	(67,307)	(67,307)	0	0
0	(18,286)	(18,286)	0	0
0	0	0	0	0
<u>0</u>	<u>(54,789)</u>	<u>(54,789)</u>	<u>0</u>	<u>0</u>
<u>(21,193,442)</u>	<u>(54,789)</u>	<u>(21,248,231)</u>	<u>0</u>	<u>0</u>
0	0	0	(201,837)	0
0	0	0	0	89,629
<u>0</u>	<u>0</u>	<u>0</u>	<u>(201,837)</u>	<u>89,629</u>
1,708,989	0	1,708,989	0	0
3,253,291	0	3,253,291	0	0
4,105,214	0	4,105,214	0	0
1,466,651	0	1,466,651	0	0
592,936	0	592,936	0	0
5,087,287	0	5,087,287	0	0
1,271,502	0	1,271,502	0	0
1,970,699	0	1,970,699	0	0
1,184,704	235	1,184,939	1,480	5,833
1,229,959	33,962	1,263,921	127,608	24,583
<u>21,871,232</u>	<u>34,197</u>	<u>21,905,429</u>	<u>129,088</u>	<u>30,416</u>
677,790	(20,592)	657,198	(72,749)	120,045
<u>79,806,922</u>	<u>5,865,323</u>	<u>85,672,245</u>	<u>472,518</u>	<u>845,915</u>
<u>\$80,484,712</u>	<u>\$5,844,731</u>	<u>\$86,329,443</u>	<u>\$399,769</u>	<u>\$965,960</u>

ATHENS COUNTY, OHIO
Balance Sheet
Governmental Funds
December 31, 2008

	General	Job & Family Services	Road (MVGT)	Children Services	MR/DD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Assets:								
Cash and Cash Equivalents	\$2,241,600	\$904,743	\$311,360	\$3,462,060	\$5,628,275	\$837,630	\$5,009,470	\$18,395,138
Cash and Cash Equivalents in Segregated Accounts	51,398		196	384			22,790	74,768
<i>Receivables:</i>								
Property Taxes	1,788,927			3,008,727	3,794,894	1,353,989	546,441	10,492,978
Sales Tax	819,899						204,955	1,024,854
Accounts	6,364				31,496			37,860
Accrued Interest	279,790							279,790
Loans							578,132	578,132
Interfund Receivable	58,708	139,332		2,242			21,925	222,207
Intergovernmental Receivable	709,049	411,182	2,079,034	702,416	355,845	84,020	221,325	4,562,871
Materials and Supplies Inventory	21,256	7,357	74,755				4,144	107,512
Prepaid Items	137,535	256,622	1,675	2,381	8,982	1,328	29,544	438,067
Total Assets	\$6,114,526	\$1,719,236	\$2,467,020	\$7,178,210	\$9,819,492	\$2,276,967	\$6,638,726	\$36,214,177
Liabilities:								
Accounts Payable	\$366,726	\$168,006	\$93,230	\$51,387	\$142,556	\$0	\$34,401	\$856,306
Contracts Payable	6,100	100,334		108,599	555		85,840	301,428
Accrued Wages and Benefits	141,706	162,886	51,002	78,375	108,333		69,519	611,821
Matured Compensated Absences Payable				424	39			463
Interfund Payable		2,242	256				217,651	220,149
Intergovernmental Payable	9,216	207,907	20,887	43,284	217,775		43,391	542,460
Due to Component Unit					15,354			15,354
Deposits Held and Due to Others	386							386
Deferred Revenue	2,272,153	405,472	1,404,780	3,201,432	4,036,496	1,438,009	702,608	13,460,950
Matured Bonds Payable							17,000	17,000
Matured Interest Payable							10,560	10,560
Accrued Interest Payable			617					617
Notes Payable			39,098					39,098
Total Liabilities	2,796,287	1,046,847	1,609,870	3,483,501	4,521,108	1,438,009	1,180,970	16,076,592
Fund Balances:								
Reserved for Loans Receivable							501,096	501,096
Reserved for Encumbrances	42,026				57,563		36,901	136,490
<i>Unreserved/Undesignated, Reported in:</i>								
General Fund	3,276,213							3,276,213
Special Revenue Funds		672,389	857,150	3,694,709	5,240,821	838,958	4,473,486	15,777,513
Debt Service Funds							7,266	7,266
Capital Projects Funds							439,007	439,007
Total Fund Balances (Deficits)	3,318,239	672,389	857,150	3,694,709	5,298,384	838,958	5,457,756	20,137,585
Total Liabilities and Fund Balances	\$6,114,526	\$1,719,236	\$2,467,020	\$7,178,210	\$9,819,492	\$2,276,967	\$6,638,726	\$36,214,177

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, 2008

Total Governmental Fund Balances	\$20,137,585
---	---------------------

**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.	63,549,343
---	------------

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

Intergovernmental Revenue	2,967,972	
Property Taxes	862,246	

Total	3,830,218
-------	-----------

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.	239,702
---	---------

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	(2,786,258)	
Accrued Interest Payable	(4,524)	
Premium on Notes	(10,650)	
Capital Leases Payable	(96,475)	
Landfill Post-Closure Costs Payable	(2,642,314)	
Compensated Absences	(1,731,915)	

Total	<u>(7,272,136)</u>
-------	--------------------

Net Assets of Governmental Activities	<u><u>\$80,484,712</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, 2008

	General	Job & Family Services	Road (MVGT)	Childrens Services	MR/DD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Revenues:								
Property Taxes	\$1,696,399	\$0	\$0	\$3,264,329	\$4,119,051	\$1,471,747	\$594,440	\$11,145,966
Sales Tax	5,087,287						1,271,502	6,358,789
Intergovernmental	1,910,493	11,458,114	4,280,647	3,119,324	2,340,781	265,936	4,291,558	27,666,853
Charges for Services	1,893,341		516	770,751	446,818		1,330,340	4,441,766
Licenses and Permits	3,275						152,433	155,708
Fines and Forfeitures	142,797		38,542				32,928	214,267
Interest	1,149,464		2,455				27,287	1,179,206
Other Revenues	529,435	6,433	44,885	267,141	151,928		229,662	1,229,484
Total Revenue	12,412,491	11,464,547	4,367,045	7,421,545	7,058,578	1,737,683	7,930,150	52,392,039
Expenditures:								
<i>Current:</i>								
<i>General Government:</i>								
Legislative and Executive	5,281,698						904,200	6,185,898
Judicial	2,162,229						320,217	2,482,446
Public Safety	3,086,388						1,622,291	4,708,679
Public Works	83,000		4,727,207				554,971	5,365,178
Health	434,175					1,973,968	285,065	2,693,208
Human Services	434,328	11,839,756		6,958,251	6,897,499		3,468,688	29,598,522
Conservation and Recreation	9,391						38,000	47,391
Economic Development and Assistance							46,794	46,794
Capital Outlay							965,952	965,952
<i>Debt Service:</i>								
Principal Retirement	73,557			1,270			394,423	469,250
Interest and Fiscal Charges	9,345		1,076	338			144,226	154,985
Total Expenditures	11,574,111	11,839,756	4,728,283	6,959,859	6,897,499	1,973,968	8,744,827	52,718,303
Excess of Revenues Over (Under) Expenditures	838,380	(375,209)	(361,238)	461,686	161,079	(236,285)	(814,677)	(326,264)
Other Financing Sources (Uses):								
Sale of Capital Assets	1,600			640				2,240
Proceeds of Capital Leases	28,056							28,056
Transfers - In		434,403	167,204				1,230,093	1,831,700
Transfers - Out	(1,060,707)	(330,000)			(250,000)		(190,993)	(1,831,700)
Total Other Sources (Uses)	(1,031,051)	104,403	167,204	640	(250,000)	0	1,039,100	30,296
Net Change in Fund Balances	(192,671)	(270,806)	(194,034)	462,326	(88,921)	(236,285)	224,423	(295,968)
Fund Balances (Deficits) at Beginning of Year, as Restated	3,510,910	943,195	1,051,184	3,232,383	5,387,305	1,075,243	5,233,333	20,433,553
Fund Balances (Deficits) at End of Year	\$3,318,239	\$672,389	\$857,150	\$3,694,709	\$5,298,384	\$838,958	\$5,457,756	\$20,137,585

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, 2008

Net Change in Fund Balances - Total Governmental Funds (\$295,968)

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	3,531,575	
Depreciation	<u>(3,982,044)</u>	
Total		(450,469)

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. (351,573)

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

Intergovernmental Revenue	725,648	
Property Taxes	<u>(18,884)</u>	
Total		706,764

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. 469,250

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 2,018

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. 561,793

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. 58,058

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. (28,056)

An internal service fund is used by management to pay excess insurance costs. This fund is not included in the governmental funds. 5,973

Change in Net Assets of Governmental Activities \$677,790

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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,628,925	\$1,628,925	\$1,696,399	\$67,474
Sales Tax	4,700,000	4,700,000	5,070,820	370,820
Intergovernmental	1,769,155	1,769,155	1,915,888	146,733
Charges for Services	1,846,495	1,827,276	1,863,173	35,897
Licenses and Permits	3,400	3,400	3,275	(125)
Fines and Forfeitures	124,000	124,000	144,074	20,074
Interest	801,500	801,500	1,170,384	368,884
Other	385,000	385,700	505,022	119,322
Total Revenue	11,258,475	11,239,956	12,369,035	1,129,079
Expenditures:				
<i>Current:</i>				
General Government:				
Legislative and Executive	5,573,641	5,948,408	5,384,280	564,128
Judicial	2,272,841	2,319,083	2,161,783	157,300
Public Safety	3,161,303	3,338,582	3,108,627	229,955
Public Works	83,000	83,000	83,000	0
Health	464,828	514,828	485,894	28,934
Human Services	428,479	434,653	434,274	379
Conservation and Recreation	11,000	12,500	9,234	3,266
Total Expenditures	11,995,092	12,651,054	11,667,092	983,962
Excess of Revenues Over (Under) Expenditures	(736,617)	(1,411,098)	701,943	2,113,041
Other Financing Sources (Uses):				
Sale of Capital Assets	400	400	1,600	1,200
Advances - In	0	0	12,454	12,454
Advances - Out	0	(12,454)	(12,454)	0
Transfers - Out	(1,025,613)	(1,069,208)	(1,060,707)	8,501
Total Other Financing Sources (Uses)	(1,025,213)	(1,081,262)	(1,059,107)	22,155
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,761,830)	(2,492,360)	(357,164)	2,135,196
Fund Balances (Deficit) at Beginning of Year	2,462,451	2,462,451	2,462,451	0
Prior Year Encumbrances Appropriated	29,909	29,909	29,909	0
Fund Balances (Deficit) at End of Year	\$730,530	\$0	\$2,135,196	\$2,135,196

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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$12,675,000	\$12,573,320	\$11,391,653	(\$1,181,667)
Other	5,000	5,000	6,433	1,433
Total Revenue	12,680,000	12,578,320	11,398,086	(1,180,234)
Expenditures:				
<i>Current:</i>				
Human Services	14,101,196	11,804,122	11,409,845	394,277
Total Expenditures	14,101,196	11,804,122	11,409,845	394,277
Excess of Revenues Over (Under) Expenditures	(1,421,196)	774,198	(11,759)	(785,957)
Other Financing Sources (Uses):				
Transfers - In	1,650,000	1,650,000	434,403	(1,215,597)
Transfers - Out	0	(330,000)	(330,000)	0
Total Other Financing Sources (Uses)	1,650,000	1,320,000	104,403	(1,215,597)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	228,804	2,094,198	92,644	(2,001,554)
Fund Balances (Deficit) at Beginning of Year	812,099	812,099	812,099	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,040,903</u>	<u>\$2,906,297</u>	<u>\$904,743</u>	<u>(\$2,001,554)</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$4,500,000	\$4,500,000	\$4,301,208	(\$198,792)
Charges for Services	2,000	2,000	516	(1,484)
Fines and Forfeitures	22,000	22,000	36,814	14,814
Interest	3,000	3,000	2,604	(396)
Other	8,000	8,000	44,436	36,436
Total Revenue	4,535,000	4,535,000	4,385,578	(149,422)
Expenditures:				
<i>Current:</i>				
Public Works	4,488,092	4,815,400	4,708,787	106,613
<i>Debt Service:</i>				
Principal Retirement	38,400	38,415	38,415	0
Interest and Fiscal Charges	1,800	1,681	1,681	0
Total Debt Service	40,200	40,096	40,096	0
Total Expenditures	4,528,292	4,855,496	4,748,883	106,613
Excess of Revenues Over (Under) Expenditures	6,708	(320,496)	(363,305)	(42,809)
Other Financing Sources (Uses):				
Transfers - In	0	0	167,204	167,204
Total Other Financing Sources (Uses)	0	0	167,204	167,204
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	6,708	(320,496)	(196,101)	124,395
Fund Balances (Deficit) at Beginning of Year	507,333	507,333	507,333	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$514,041</u>	<u>\$186,837</u>	<u>\$311,232</u>	<u>\$124,395</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,140,941	\$3,140,941	\$3,264,329	\$123,388
Intergovernmental	3,373,919	3,373,919	3,044,531	(329,388)
Charges for Services	770,000	770,000	772,680	2,680
Other	151,000	125,795	232,825	107,030
Total Revenue	7,435,860	7,410,655	7,314,365	(96,290)
Expenditures:				
<i>Current:</i>				
Human Services	8,076,715	8,022,712	7,037,280	985,432
Total Expenditures	8,076,715	8,022,712	7,037,280	985,432
Excess of Revenues Over (Under) Expenditures	(640,855)	(612,057)	277,085	889,142
Other Financing Sources (Uses):				
Sale of Capital Assets	0	640	640	0
Total Other Financing Sources (Uses)	0	640	640	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(640,855)	(611,417)	277,725	889,142
Fund Balances (Deficit) at Beginning of Year	2,906,320	2,906,320	2,906,320	0
Prior Year Encumbrances Appropriated	278,015	278,015	278,015	0
Fund Balances (Deficit) at End of Year	<u>\$2,543,480</u>	<u>\$2,572,918</u>	<u>\$3,462,060</u>	<u>\$889,142</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,963,051	\$3,963,051	\$4,119,051	\$156,000
Intergovernmental	2,242,620	2,242,620	2,233,395	(9,225)
Charges for Services	458,500	458,500	443,028	(15,472)
Other	95,000	95,000	152,029	57,029
Total Revenue	6,759,171	6,759,171	6,947,503	188,332
Expenditures:				
<i>Current:</i>				
Human Services	7,288,116	7,387,845	7,081,855	305,990
Total Expenditures	7,288,116	7,387,845	7,081,855	305,990
Excess of Revenues Over (Under) Expenditures	(528,945)	(628,674)	(134,352)	494,322
Other Financing Sources (Uses):				
Transfers - Out	(250,000)	(250,000)	(250,000)	0
Total Other Financing Sources (Uses)	(250,000)	(250,000)	(250,000)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(778,945)	(878,674)	(384,352)	494,322
Fund Balances (Deficit) at Beginning of Year	5,549,348	5,549,348	5,549,348	0
Prior Year Encumbrances Appropriated	232,796	232,796	232,796	0
Fund Balances (Deficit) at End of Year	<u>\$5,003,199</u>	<u>\$4,903,470</u>	<u>\$5,397,792</u>	<u>\$494,322</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,415,695	\$1,415,695	\$1,471,747	\$56,052
Intergovernmental	218,140	218,140	265,936	47,796
<i>Total Revenue</i>	1,633,835	1,633,835	1,737,683	103,848
Expenditures:				
<i>Current:</i>				
Health	1,836,500	2,027,010	1,975,296	51,714
<i>Total Expenditures</i>	1,836,500	2,027,010	1,975,296	51,714
Excess of Revenues Over (Under) Expenditures	(202,665)	(393,175)	(237,613)	155,562
Fund Balances (Deficit) at Beginning of Year	1,075,243	1,075,243	1,075,243	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$872,578</u>	<u>\$682,068</u>	<u>\$837,630</u>	<u>\$155,562</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Net Assets
Proprietary Funds
December 31, 2008

	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	\$821,352	\$74,407	\$384,792	\$1,280,551	\$239,702
Cash and Cash Equivalents in Segregated Accounts	30,108	12,290	62,084	104,482	
<i>Receivables:</i>					
Accounts	29,387	17,425	56,611	103,423	
Special Assessments	463,476			463,476	
Materials and Supplies Inventory			7,553	7,553	
Prepaid Items	365		7,079	7,444	
Total Current Assets	1,344,688	104,122	518,119	1,966,929	239,702
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	7,500		22,241	29,741	
Depreciable Capital Assets, Net	1,919,705	2,740,470	610,934	5,271,109	
Total Noncurrent Assets	1,927,205	2,740,470	633,175	5,300,850	0
Total Assets	3,271,893	2,844,592	1,151,294	7,267,779	239,702
<u>Liabilities:</u>					
<i>Current Liabilities:</i>					
Accounts Payable	4,216	12,310	5,869	22,395	
Accrued Wages and Benefits	1,478		3,869	5,347	
Compensated Absences Payable	4,767		18,504	23,271	
Interfund Payable			2,058	2,058	
Intergovernmental Payable	857	30	40,515	41,402	
Matured Interest Payable	165			165	
Accrued Interest Payable	14,045	21,042	1,276	36,363	
OWDA Loans Payable	9,845		1,115	10,960	
FmHA Loans Payable			2,300	2,300	
Revenue Bonds Payable		7,600		7,600	
General Obligation Bonds Payable		1,500		1,500	
Total Current Liabilities	35,373	42,482	75,506	153,361	0
<i>Long-Term Liabilities:</i>					
Compensated Absences Payable	227		7,464	7,691	
OWDA Loans Payable	471,537		65,359	536,896	
FmHA Loans Payable			34,700	34,700	
Revenue Bonds Payable		577,200		577,200	
General Obligation Bonds Payable		113,200		113,200	
Total Long-Term Liabilities	471,764	690,400	107,523	1,269,687	0
Total Liabilities	507,137	732,882	183,029	1,423,048	0
<u>Net Assets:</u>					
Invested in Capital Assets, Net of Related Debt	1,445,823	2,040,970	529,701	4,016,494	
Unrestricted	1,318,933	70,740	438,564	1,828,237	239,702
Total Net Assets	\$2,764,756	\$2,111,710	\$968,265	\$5,844,731	\$239,702

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, 2008

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
Operating Revenues:					
Charges for Services	\$312,109	\$140,117	\$644,974	\$1,097,200	\$0
Tap-In Fees	3,650	454	12,846	16,950	
Other Revenues	11,163	1,054	21,745	33,962	475
Total Operating Revenues	326,922	141,625	679,565	1,148,112	475
Operating Expenses:					
Personal Services	47,402	21,901	103,170	172,473	
Fringe Benefits	25,871	9,075	28,732	63,678	
Contractual Services	84,183	77,677	462,102	623,962	
Materials and Supplies	20,067	2,945	27,418	50,430	
Other Expenses	10,495	2,391	20,989	33,875	
Depreciation	60,960	62,283	37,703	160,946	
Total Operating Expenses	248,978	176,272	680,114	1,105,364	0
Operating Income (Loss)	77,944	(34,647)	(549)	42,748	475
Non-Operating Revenues (Expenses):					
Interest Income			235	235	5,498
Interest and Fiscal Charges	(28,704)	(31,606)	(3,265)	(63,575)	
Loss on Disposal of Capital Assets	0			0	
Total Non-Operating Revenues (Expenses)	(28,704)	(31,606)	(3,030)	(63,340)	5,498
Change in Net Assets	49,240	(66,253)	(3,579)	(20,592)	5,973
Net Assets at Beginning of Year, as Restated	2,715,516	2,177,963	971,844	5,865,323	233,729
Net Assets at End of Year	\$2,764,756	\$2,111,710	\$968,265	\$5,844,731	\$239,702

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For The Year Ended December 31, 2008

	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	\$329,734	\$147,010	\$687,894	\$1,164,638	
Cash Received from Other Revenues	11,193	1,097	21,617	33,907	475
Cash Payments to Employees	(73,325)	(33,758)	(129,836)	(236,919)	
Cash Payments for Contractual Services	(90,239)	(71,302)	(522,922)	(684,463)	
Cash Payments for Supplies & Materials	(19,192)	(2,945)	(26,285)	(48,422)	
Cash Payments for Other Expenses	(10,287)	(2,391)	(27,623)	(40,301)	
<i>Net Cash from Operating Activities</i>	<u>147,884</u>	<u>37,711</u>	<u>2,845</u>	<u>188,440</u>	<u>475</u>
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(29,273)	(31,865)	(3,323)	(64,461)	
Principal Retirement of Bonds, Loans & Notes	(19,098)	(8,600)	(4,397)	(32,095)	
Cash Received from Capital Contributions	31,771			31,771	
<i>Net Cash from Capital and Related Financing Activities</i>	<u>(16,600)</u>	<u>(40,465)</u>	<u>(7,720)</u>	<u>(64,785)</u>	<u>0</u>
Cash Flows from Investing Activities:					
Interest Received on Investments			235	235	5,498
<i>Net Cash from Investing Activities</i>	<u>0</u>	<u>0</u>	<u>235</u>	<u>235</u>	<u>5,498</u>
Net Increase (Decrease) in Cash and Cash Equivalents	131,284	(2,754)	(4,640)	123,890	5,973
Cash and Cash Equivalents at Beginning of Year	720,176	89,451	451,516	1,261,143	233,729
Cash and Cash Equivalents at End of Year	<u>\$851,460</u>	<u>\$86,697</u>	<u>\$446,876</u>	<u>\$1,385,033</u>	<u>\$239,702</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	\$77,944	(\$34,647)	(\$549)	\$42,748	\$475
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	60,960	62,283	37,703	160,946	
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	13,960	6,482	29,867	50,309	
(Increase) Decrease in Interfund Receivable	45		78	123	
(Increase) Decrease in Materials and Supplies Inventory			336	336	
(Increase) Decrease in Prepaid Items	1,676		(7,026)	(5,350)	
Increase (Decrease) in Accounts Payable	(6,650)	12,310	29	5,689	
Increase (Decrease) in Accrued Wages and Benefits	413	(1,026)	2,096	1,483	
Increase (Decrease) in Compensated Absences Payable	650		1,096	1,746	
Increase (Decrease) in Interfund Payable			1,412	1,412	
Increase (Decrease) in Intergovernmental Payable	(1,114)	(7,691)	(62,197)	(71,002)	
<i>Net Cash from Operating Activities</i>	<u>\$147,884</u>	<u>\$37,711</u>	<u>\$2,845</u>	<u>\$188,440</u>	<u>\$475</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2008

	Private Purpose Trust Funds	Agency Funds
<u>Assets:</u>		
Cash and Cash Equivalents	\$151,958	\$6,248,362
Cash and Cash Equivalents in Segregated Accounts		613,499
<u>Receivables:</u>		
Property Taxes		37,324,236
Special Assessments		1,358,916
Intergovernmental		3,208,656
	151,958	\$48,753,669
<i>Total Assets</i>	151,958	\$48,753,669
 <u>Liabilities:</u>		
Intergovernmental Payable		\$48,188,463
Deposits Held and Due to Others		1,814
Undistributed Monies		563,392
	0	\$48,753,669
<i>Total Liabilities</i>	0	\$48,753,669
 <u>Net Assets:</u>		
Held in Trust for Other Individuals and Organizations	151,958	
<i>Total Net Assets</i>	\$151,958	

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, 2008

	<u>Private Purpose Trust Funds</u>
<u>Additions:</u>	
Interest	\$190
Other	<u>23,273</u>
<i>Total Additions</i>	<u>23,463</u>
<u>Deductions</u>	<u>25,134</u>
Change in Net Assets	(1,671)
Net Assets at Beginning of Year	<u>153,629</u>
Net Assets at End of Year	<u><u>\$151,958</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, 2008

NOTE 1 - DESCRIPTION OF ATHENS COUNTY AND REPORTING ENTITY

A. Athens County

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

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

B. Reporting Entity

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

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

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

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, 2008. 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 21. Complete financial statements of the individual component unit can be obtained from the administration offices of ATCO, Inc., 21 S. Campbell St., Athens, Ohio, 45701.

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

Significant disclosures pertaining to this component unit are included in Note 21. Complete financial statements of the individual component unit can be obtained from Robert A. Jackson, CPA, 414 Chestnut Street, Nelsonville, Ohio, 45754.

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE

A. Jointly Governed Organizations

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE - Continued

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

County Risk Sharing Authority (CORSA) - The County Risk Sharing Authority, Inc. (CORSA) is a jointly governed organization among 66 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, Perry and Vinton Counties are members. The Commission is a body politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Commission was established to use the authority common to the members to develop, construct, operate and administer a multi-county correctional center to augment county jail programs and facilities.

The Commission was established by the Board of County Commissioners of Athens, Hocking, Morgan and Perry Counties. The Commission is directed by one Commissioner from each participating county, along with the Sheriff and the presiding Judge of the Court of Common Pleas of each participating county. Any of these may name other representatives to fulfill this duty. The presiding judge for Hocking County chose to neither participate nor name a representative so there were 14 directors of the Commission in 2008 as Vinton County joined the Commission in 2008. Each member county is responsible for a portion of the capital and operating budget as follows:

Athens County	41.08%	Perry County	24.32%	Hocking County	18.38%
Morgan County	8.11%	Vinton County	8.11%		

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

The Statement of Net Assets presents the financial condition of the governmental and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the Statement of Activities. 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, 2008

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) and motor vehicle registration fees.

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

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

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, 2008

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 reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

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

D. Basis of Accounting

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

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.

Unearned/Deferred Revenue – Unearned/deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2008, but which were levied to finance year 2009 operations, have been recorded as unearned/deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

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, Project Lifesaver, Bikeway Maintenance, DUI Grant, ACENET Revolving Loan, FEMA Reimbursement Grant, EMA FEMA Grant, EMA Pre-Disaster Mitigation Grant, TASC Grant, TASC Athens County Municipal Drug Court, Litter Control, Recycle Ohio, Psychological Evaluation Grant, Clean Kids Grant, OCJS Prosecutor, Jail Bond Retirement, Beacon Bond Retirement, Plains Water Assessment Bond Retirement, Plains Sewer Assessment Bond Retirement, County Home Improvement, Dog Shelter Construction, Capital Projects, Ruth Dye Trust, Athens County Solid Waste and Employee Benefits Trust funds as no activity was anticipated for them. The Emergency Home Repair Loan Fund 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 CAC/NCA Grant Fund did not have any actual cash activity or any cash fund balance, but there was activity budgeted for the year. As a result, a budgetary schedule is presented for this fund, but it is not included in the Combining Statement of Revenues, Expenditures and Changes in Fund Balances, nor in the Combining Balance Sheet. 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 2008.

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 2008, investments were limited to STAROhio, 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, 2008

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. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2008.

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 2008 amounted to \$1,149,464, which includes \$1,065,600 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, 2008, 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 \$1,000 to \$5,000 in 2007. The County's infrastructure consists of roads, bridges, culverts, water lines and sanitary sewer lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

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. 47, "Accounting for Termination Benefits".

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

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 and contractually required pension contributions that will be paid from governmental funds are reported as a liability on the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability in the governmental fund financial statements when due.

M. Fund Balance Reserves

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

N. Net Assets

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

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a 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, 2008

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 2008.

R. Estimates

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

NOTE 5 – NEW ACCOUNTING PRONOUNCEMENTS AND PRIOR PERIOD ADJUSTMENTS

For the year ended December 31, 2008, the County implemented GASB Statement No. 45 “Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions”, GASB Statement No. 49, “Accounting for Financial Reporting for Pollution Remediation Obligations” and GASB Statement No. 50, “Pension Disclosures”, an amendment of GASB Statements No. 25 and No. 27. While the implementation of these statements had no effect on the net assets/fund balances of the County, the implementation of GASB Statement No. 50 did have some effect on the disclosure requirements. GASB Statement No. 51, “Accounting and Financial Reporting for Intangible Assets” will be implemented for the year ended December 31, 2009.

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

	General	Job and Family Services	Road (MVGT)	Children Services
Governmental Activities:				
Fund Balance at December 31, 2007	\$3,510,915	\$943,195	\$1,051,183	\$3,232,383
Accrual Corrections	<u>(5)</u>	<u>0</u>	<u>1</u>	<u>0</u>
Adjusted Fund Balance at December 31, 2007	<u>\$3,510,910</u>	<u>\$943,195</u>	<u>\$1,051,184</u>	<u>\$3,232,383</u>
	MR/DD (Beacon School)	Ambulance Services	Nonmajor	Total Governmental Funds
Governmental Activities:				
Fund Balance at December 31, 2007	\$5,387,305	\$1,075,243	\$5,232,083	\$20,432,307
Accrual Corrections	<u>0</u>	<u>0</u>	<u>1,250</u>	<u>1,246</u>
Adjusted Fund Balance at December 31, 2007	<u>\$5,387,305</u>	<u>\$1,075,243</u>	<u>\$5,233,333</u>	<u>\$20,433,553</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

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

Adjustments made for accrual corrections, the reclassification of a governmental fund to an agency fund, the correction of prior accumulated depreciation and the addition and disposal of capital assets in a prior period resulted in the following changes to the beginning balance of the governmental activities Net Assets:

Governmental Activities

Net Assets at December 31, 2007	\$79,702,568
Accrual Corrections	1,246
Correction of Prior Accumulated Depreciation	(28,903)
Capital Assets Acquired in Prior Period	155,630
Capital Assets Disposed in Prior Period	<u>(23,619)</u>
Adjusted Net Assets at December 31, 2007	<u><u>\$79,806,922</u></u>

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

	Plains Sewer	Buchtel Sewer	Nonmajor	Total Business-Type Activities
Business-Type Activities				
Net Assets at December 31, 2007	\$2,714,913	\$2,177,963	\$970,682	\$5,863,558
Correction of Accumulated Depreciation	<u>603</u>	<u>0</u>	<u>1,162</u>	<u>1,765</u>
Business-Type Activities Net Assets at December 31, 2007	<u><u>\$2,715,516</u></u>	<u><u>\$2,177,963</u></u>	<u><u>\$971,844</u></u>	<u><u>\$5,865,323</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

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>	(\$357,164)	\$92,644	(\$196,101)	\$277,725	(\$384,352)	(\$237,613)
<i>Increases (Decreases) Due To:</i>						
<i>Revenues:</i>						
Sales Tax	16,467	0	0	0	0	0
Intergovernmental	(5,395)	66,461	(20,561)	74,793	107,386	0
Charges for Services	30,168	0	0	(1,929)	3,790	0
Fines and Forfeitures	(1,277)	0	1,728	0	0	0
Interest	(20,920)	0	(149)	0	0	0
Other	24,413	0	449	34,316	(101)	0
<i>Expenditures:</i>						
<i>Current:</i>						
<i>General Government:</i>						
Legislative	102,582	0	0	0	0	0
Judicial	(446)	0	0	0	0	0
Public Safety	22,239	0	0	0	0	0
Public Works	0	0	(18,420)	0	0	0
Health	51,719	0	0	0	0	1,328
Human Services	(54)	(429,911)	0	79,029	184,356	0
Conservation and Recreation	(157)	0	0	0	0	0
<i>Debt Service:</i>						
Principal Retirement	(73,557)	0	38,400	(1,270)	0	0
Interest and Fiscal Charges	(9,345)	0	620	(338)	0	0
<i>Other Sources/Uses:</i>						
Advances In	(12,454)	(80,000)	0	0	0	0
Advances Out	12,454	80,000	0	0	0	0
Proceeds from Capital Leases	28,056	0	0	0	0	0
<i>GAAP Basis</i>	<u>(\$192,671)</u>	<u>(\$270,806)</u>	<u>(\$194,034)</u>	<u>\$462,326</u>	<u>(\$88,921)</u>	<u>(\$236,285)</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS

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

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

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	\$26,315,711
- Segregated	792,749
- Component Units	484,817
* Reconciling items (net) to arrive at bank balances of deposits	1,093,552
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).	\$28,686,829

Deposits

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

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

Custodial Credit Risk

The County's policy requires that deposits follow the Ohio Revised Code.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

Investments

Investments are reported at fair value. As of December 31, 2008, the County had the following investments:

	Fair Value	Percentage of Portfolio	Date of Maturity
FHLB Discount Note	\$1,008,516	5.28%	May 6, 2009
FHLB Discount Note	1,021,271	5.34%	June 12, 2009
FHLB Discount Note	1,015,286	5.31%	October 16, 2009
FFCB Discount Note	1,018,991	5.33%	November 20, 2009
FHLB Discount Note	1,040,963	5.45%	December 11, 2009
FNMA Discount Note	1,003,366	5.25%	January 29, 2010
FHLB Discount Note	1,005,943	5.26%	March 17, 2010
FHLMC Discount Note	1,002,000	5.24%	April 28, 2010
FHLB Discount Note	1,029,336	5.39%	June 11, 2010
FHLB Discount Note	1,012,894	5.30%	June 18, 2010
FHLMC Discount Note	1,030,250	5.39%	August 12, 2010
FFCB Discount Note	2,036,764	10.66%	September 29, 2010
FHLB Discount Note	1,041,896	5.45%	December 10, 2010
FHLMC Discount Note	1,002,389	5.24%	February 4, 2011
FFCB Discount Note	1,030,625	5.39%	March 3, 2011
FFCB Discount Note	1,004,617	5.26%	March 10, 2011
FNMA Discount Note	1,007,098	5.27%	April 1, 2011
STAROhio	562,055	2.94%	1 Day
STAROhio Employee Trust	239,213	1.25%	1 Day
	<u>\$19,113,473</u>	<u>100.00%</u>	

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

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 as is stated in the County's formal investment policy.

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

NOTE 8 – INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2008 are as follows:

	Interfund Receivable	Interfund Payable
General	\$58,708	\$0
Job and Family Services	139,332	2,242
Road (MVGT)	0	256
Childrens Services	2,242	0
Nonmajor Special Revenue Funds	21,925	217,651
Nonmajor Enterprise Funds	0	2,058
	<u>\$222,207</u>	<u>\$222,207</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 2008 were as follows:

Transfers From	TRANSFERS TO					Total
	Job & Family Services	Road (MVGT)	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Project	
General	\$434,403	\$0	\$94,539	\$531,765	\$0	\$1,060,707
Job & Family Services	0	0	330,000	0	0	330,000
MR/DD (Beacon School)	0	0	0	0	250,000	250,000
Nonmajor Special Revenue	0	167,204	23,789	0	0	190,993
Totals	<u>\$434,403</u>	<u>\$167,204</u>	<u>\$448,328</u>	<u>\$531,765</u>	<u>\$250,000</u>	<u>\$1,831,700</u>

In fiscal year 2008, the County made a transfer of \$434,403 from the General Fund to the Job and Family Services Fund to subsidize the program services, transferred \$108,729, \$354,652 and \$68,384 from the General Fund to the 691 Landfill Loan Retirement Fund, the County Buildings Bond Retirement Fund and the Building Renovations Fund respectively for the payment of loans and bonds. There were also transfers totaling \$94,539 from the General Fund for the County's matching contributions to various grant programs. In addition, transfers of \$167,204 from the FEMA Grant Fund to the Road (MVGT) Fund for road work performed and \$250,000 went from the MRDD Fund to the Beacon Capital Improvement Fund for various capital projects.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2008 was as follows:

Description	Interest Rate	Original Balance	Year Issued	Final Maturity	Balance January 1 2008	Additions	Deletions	Balance December 31 2008	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	\$1,560,000	\$0	\$285,000	\$1,275,000	\$300,000
General Obligation Notes Payable from Governmental Sales Tax Revenues:									
Courthouse Renovation	4.225%	914,000	2005	2025	854,000	0	33,000	821,000	34,000
OWDA Loans Payable from Governmental Tax Revenues:									
Landfill	4.350%	1,257,450	1996	2016	667,494	0	66,457	601,037	34,317
Landfill	4.120%	230,000	1997	2016	99,187	0	9,966	89,221	5,137
		<u>1,487,450</u>			<u>766,681</u>	<u>0</u>	<u>76,423</u>	<u>690,258</u>	<u>39,454</u>
Other Long-term Obligations:									
Premium on Notes Issued					11,276	0	626	10,650	0
Compensated Absences					2,293,708	1,098,865	1,660,658	1,731,915	1,287,810
Capital Leases					143,246	28,056	74,827	96,475	78,253
Landfill Post-Closure Costs					<u>2,700,372</u>	<u>0</u>	<u>58,058</u>	<u>2,642,314</u>	<u>63,972</u>
Total Governmental Activities Long-Term Obligations					<u><u>\$8,329,283</u></u>	<u><u>\$1,126,921</u></u>	<u><u>\$2,188,592</u></u>	<u><u>\$7,267,612</u></u>	<u><u>\$1,803,489</u></u>
Business-Type Activities:									
General Obligation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer Improvement	4.500%	\$120,000	2002	2042	\$116,100	\$0	\$1,400	\$114,700	\$1,500
Revenue Anticipation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer Project	4.500%	612,000	2002	2042	592,000	0	7,200	584,800	7,600
OWDA Loans Payable from Enterprise Revenues:									
Sewer Plant and Poston Sewer	6.120%	650,000	1997	2022	364,224	0	16,328	347,896	8,406
Buchtel Water	2.000%	80,001	2002	2032	68,671	0	2,197	66,474	1,115
Dresher Sewer	5.150%	<u>141,078</u>	2002	2033	<u>136,256</u>	<u>0</u>	<u>2,770</u>	<u>133,486</u>	<u>1,439</u>
		871,079			569,151	0	21,295	547,856	10,960
Rural Development Loan Payable from Enterprise Revenues:									
Plains Water Construction	5.000%	69,750	1982	2020	39,200	0	2,200	37,000	2,300
Other Long-term Obligations:									
Compensated Absences					29,216	12,114	10,368	30,962	23,271
Total Business-Type Activities Long-Term Obligations					<u><u>\$1,345,667</u></u>	<u><u>\$12,114</u></u>	<u><u>\$42,463</u></u>	<u><u>\$1,315,318</u></u>	<u><u>\$45,631</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

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

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

At December 31, 2008, none of this deceased debt still remains outstanding with the escrow agent. The amount held in trust with the escrow agent and the corresponding debt is not included in the financial statements.

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2008 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
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	325,000	28,100	37,000	30,990	1,600	5,022	8,200	25,614
2012	340,000	14,450	38,000	29,406	1,700	4,950	8,700	25,245
2013			40,000	27,759	1,800	4,874	9,100	24,854
2014-2018			226,000	111,455	10,100	23,094	51,700	117,778
2019-2023			280,000	58,261	12,700	20,596	64,500	105,035
2024-2028			131,000	5,599	15,700	17,478	80,400	89,154
2029-2033					19,700	13,604	100,100	69,372
2034-2038					24,400	8,770	124,900	44,712
2039-2042					23,900	2,745	121,600	13,981
	<u>\$1,275,000</u>	<u>\$136,780</u>	<u>\$821,000</u>	<u>\$329,950</u>	<u>\$114,700</u>	<u>\$111,388</u>	<u>\$584,800</u>	<u>\$568,035</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
2009	\$39,454	\$14,910	\$10,960	\$15,004	\$2,300	\$1,850
2010	81,484	27,245	23,095	28,834	2,400	1,735
2011	85,041	23,688	24,388	27,541	2,600	1,615
2012	88,755	19,974	25,758	26,172	2,700	1,485
2013	92,630	16,099	27,207	24,723	2,800	1,350
2014-2018	302,894	23,291	160,948	98,702	16,400	4,485
2019-2023			173,769	47,267	7,800	590
2024-2028			49,385	17,177		
2029-2033			52,346	5,778		
	<u>\$690,258</u>	<u>\$125,207</u>	<u>\$547,856</u>	<u>\$291,198</u>	<u>\$37,000</u>	<u>\$13,110</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

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

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

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

Capital Lease Obligations: The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the financial statements. Capital lease payments are reflected as debt service in the financial statements for the Governmental Funds. The deductions to the capital leases reported above include \$74,827 of debt service principal. The capital lease obligations reflected above represents the present value of the net future minimum lease payments on all capital leases.

The County's future minimum lease payments under lease obligations, which have been capitalized as of December 31, 2008, are as follows:

Year Ended December 31	Capital Lease Payments
2009	\$84,391
2010	16,979
2011	1,608
2012	804
Total Minimum Lease Payments	103,782
Less: Amount Representing Interest	(7,307)
Present Value of Net Minimum Lease Payments	\$96,475

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 \$2,642,314 reported is the estimated cost of the post-closure maintenance and monitoring.

Legal Debt Margin: The Ohio Revised Code provides that net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that the total voted and unvoted note debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of assessed valuation, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000. The effects of the debt limitations

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

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

at December 31, 2008, were an overall legal debt margin of \$18,813,195 and an unvoted legal debt margin of \$6,856,946.

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

As of December 31, 2008 there are two 1998 series of Tax Exempt Multifamily Housing Mortgage Revenue Bonds and Convertible Taxable Multifamily Mortgage Revenue Bonds outstanding with aggregate principal amounts payable of \$3,000,000 and \$480,000 respectively.

NOTE 10 – NOTES PAYABLE

The County's note transactions for the year ended December 31, 2008, were as follows:

Purpose	Balance January 1, 2008	Additions	Deletions	Balance December 31, 2008
Governmental Activities:				
<i>Bond Anticipation Notes Payable:</i>				
McBee's Renovation	\$278,000	\$0	\$278,000	\$0
Road Equipment Purchase 2.20%	<u>77,513</u>	<u>0</u>	<u>38,415</u>	<u>39,098</u>
Governmental Activities Notes Payable	<u><u>\$355,513</u></u>	<u><u>\$0</u></u>	<u><u>\$316,415</u></u>	<u><u>\$39,098</u></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, 2008, the County had contractual purchase commitments for nine projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/08	Amounts Remaining On Contracts
Software Support	General and REA	\$52,875	\$0	\$52,875
Ohio Public Defender	General	478,916	239,458	239,458
Automatic Vehicle Locators	General and 911	51,684	17,072	34,612
2008 Reappraisal	Real Estate Assessment	578,000	552,279	25,721
2009 New Construction	Real Estate Assessment	75,000	0	75,000
Web Hosting	Real Estate Assessment	18,000	6,000	12,000
Computer Service - Recorder	General	44,425	23,323	21,102
Social Services	Job and Family Services	1,355,811	980,204	375,607
Office Rental	Children Services	225,000	130,800	94,200
		<u><u>\$2,879,711</u></u>	<u><u>\$1,949,136</u></u>	<u><u>\$930,575</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS

A. DEFINED BENEFIT PENSION SYSTEMS

1. Ohio Public Employees Retirement System (OPERS)

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

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

Funding Policy: The Ohio Revised Code (ORC) provides statutory authority for employee and employer contribution rates. For 2008, member and employer contribution rates were consistent across all three plans with separate divisions for law enforcement and public safety in the Traditional Pension Plan only. Plan members, other than those engaged in law enforcement were required to contribute 10.00% of their annual covered salary to fund pension obligations and the County was required to contribute 14.00%. For law enforcement employees, the employee contribution was 10.10% and the employer contribution was 17.40% for 2008. Contributions are authorized by state statute. The contribution rates are determined actuarially. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for State and local employer units and 18.1% of covered payroll for law and public safety employer units. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2008, 2007, and 2006 were \$2,692,405, \$2,560,582, and \$2,425,314, respectively; 92.23% has been contributed for 2008 and 100% for 2007 and 2006. Of the 2008 amount, \$225,593 was unpaid at December 31, 2008 and is recorded as a liability in the respective funds. Contributions to the Member-Directed Plan for 2008 were \$28,311 made by the County and \$20,222 made by the plan members.

2. State Teachers Retirement System of Ohio (STRS Ohio)

Plan Description: The County contributes to the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS Ohio issues a publicly available financial report that includes financial statements and required supplementary information for STRS Ohio. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, or by calling (614) 227-4090.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS - Continued

A. DEFINED BENEFIT PENSION SYSTEMS - Continued

2. State Teachers Retirement System of Ohio (STRS Ohio) - Continued

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, Defined Contribution (DC) Plan, and a Combined Plan. The DB Plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds, times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

Funding Policy: For the fiscal year ended June 30, 2008, plan members were required to contribute 10% of their annual covered salaries. The County was required to contribute 14% for 2008, with 13% being the portion used to fund pension obligations. For fiscal year 2007, 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, 2008, 2007 and 2006 were \$69,287, \$62,945, and \$69,516, respectively; 92.91% has been contributed for 2008 and 100% for 2007 and 2006. Of the 2008 amount, \$4,910 was unpaid at December 31, 2008 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 Pension or Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including postemployment health care coverage. OPERS maintains a cost-sharing multiple employer defined benefit, postemployment health care plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement. Health care coverage for disability recipients and primary survivor recipients is available. Authority to establish and amend benefits is provided in ORC Chapter 145.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS - Continued

B. POSTEMPLOYMENT BENEFITS - Continued

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

The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 45.

OPERS' Post Employment Health Care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits, based on authority granted by state statute. A portion of each employer's contribution to the Traditional Pension or Combined Plans is set aside for the funding of postretirement health care. The 2008 local government employer contribution rate was 14.00 percent of covered payroll (17.40 percent for public safety and law enforcement); 7.0% of covered payroll was the portion used to fund health care in 2008. Active members do not make contributions to the postemployment benefit plan. The County's actual contributions for 2008, 2007 and 2006, used to fund OPEB, were \$1,430,382, \$1,007,028 and \$842,036, respectively.

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

On September 9, 2004, the OPERS Retirement Board adopted The Health Care Preservation Plan, which took effect January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

2. State Teachers Retirement System of Ohio (STRS Ohio)

The County contributes to the cost sharing multiple employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participate in the defined benefit of combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums.

Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2008, STRS Ohio allocated employer contributions equal to 1% of covered payroll to the Health Care Reserve Fund. The County's actual contributions for health care for 2008, 2007 and 2006 were \$4,949, \$4,496 and \$4,965, respectively

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

NOTE 13 – RECEIVABLES

Receivables at December 31, 2008 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	\$565,076
State Property Tax Reimbursements	117,258
Permissive Motor Vehicle Tax	6,008
Grants and Other	20,707
Total General Fund	<u>709,049</u>
<i>Job and Family Services Fund</i>	
State/Federal Funding	<u>411,182</u>
Total Job and Family Services Fund	411,182
<i>Road (MVGT) Fund</i>	
Motor Vehicle License Tax	693,733
Permissive Motor Vehicle Tax	247,366
Gasoline Tax	1,134,141
Fines	3,794
Total Road (MVGT) Fund	<u>2,079,034</u>
<i>Children Services Fund</i>	
State Property Tax Reimbursements	192,705
State Grants	509,711
Total Children Services Fund	<u>702,416</u>
<i>MR/DD (Beacon School) Fund</i>	
State Property Tax Reimbursements	241,602
State/Federal Funding	114,243
Total MR/DD (Beacon School) Fund	<u>355,845</u>
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	<u>84,020</u>
Total Ambulance Service Fund	84,020
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursements	33,586
State/Federal Funding	187,739
Total Nonmajor Governmental Funds	<u>221,325</u>
Total Intergovernmental Receivables	<u><u>\$4,562,871</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2008

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, 2008, consisted of the following:

<u>Fund</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Terms</u>
Acenet Revolving Loan	\$8,886	11-12%	1.75 to 5 years
CD Revolving Loan	566,763	0-10%	6 to 20 years
Emergency Home Repair Loan	<u>2,483</u>	0%	18 months to 8 years
<i>Total</i>	<u><u>\$578,132</u></u>		

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

NOTE 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 years is estimated to be \$2,642,314. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

NOTE 16 – CAPITAL ASSETS

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

<u>Governmental Activities</u>	
<i>General Government:</i>	
Legislative and Executive	\$188,151
Judicial	11,506
Public Safety	196,564
Public Works	3,122,292
Health	146,449
Human Services	308,280
Conservation and Recreation	<u>8,802</u>
Total Governmental Activities Depreciation Expense	<u><u>\$3,982,044</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2008

NOTE 16 – CAPITAL ASSETS - Continued

A summary of the changes in governmental capital assets during 2008 were as follows:

	Restated Balance January 1, 2008	Additions	Deletions	Balance December 31, 2008
Governmental Activities				
<i>Nondepreciable Capital Assets:</i>				
Land	\$1,330,719	\$11,492	\$0	\$1,342,211
Historical Objects	<u>9,050</u>	<u>0</u>	<u>0</u>	<u>9,050</u>
Total Nondepreciable Capital Assets	<u>1,339,769</u>	<u>11,492</u>	<u>0</u>	<u>1,351,261</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	524,501	110,662	0	635,163
Buildings	17,606,181	521,224	0	18,127,405
Furniture and Equipment	11,123,578	1,246,890	(293,826)	12,076,642
Infrastructure	<u>70,955,949</u>	<u>1,641,307</u>	<u>(374,254)</u>	<u>72,223,002</u>
Total Depreciable Capital Assets	<u>100,210,209</u>	<u>3,520,083</u>	<u>(668,080)</u>	<u>103,062,212</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(147,670)	(15,889)	0	(163,559)
Buildings	(5,377,787)	(343,315)	0	(5,721,102)
Furniture and Equipment	(3,930,793)	(648,718)	182,440	(4,397,071)
Infrastructure	<u>(27,742,343)</u>	<u>(2,974,122)</u>	<u>134,067</u>	<u>(30,582,398)</u>
Total Accumulated Depreciation	<u>(37,198,593)</u>	<u>(3,982,044)</u>	<u>316,507</u>	<u>(40,864,130)</u>
Depreciable Capital Assets, Net	<u>63,011,616</u>	<u>(461,961)</u>	<u>(351,573)</u>	<u>62,198,082</u>
Governmental Activities Capital Assets, Net	<u><u>\$64,351,385</u></u>	<u><u>(\$450,469)</u></u>	<u><u>(\$351,573)</u></u>	<u><u>\$63,549,343</u></u>

The above assets include \$244,450 of Furniture and Equipment that are under capital leases.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2008

NOTE 16 – CAPITAL ASSETS – Continued

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

	Restated Balance January 1, 2008	Additions	Deletions	Balance December 31, 2008
Business-Type Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$29,741	\$0	\$0	\$29,741
Total Nondepreciable Capital Assets	29,741	0	0	29,741
<i>Depreciable Capital Assets:</i>				
Plant and Facilities (Water and Sewer Lines)	6,583,593	0	(9,400)	6,574,193
Buildings	268,043	0	0	268,043
Furniture and Equipment	508,141	0	(5,140)	503,001
Total Depreciable Capital Assets	7,359,777	0	(14,540)	7,345,237
<i>Accumulated Depreciation:</i>				
Plant and Facilities	(1,602,922)	(134,237)	9,400	(1,727,759)
Buildings	(46,962)	(5,361)	0	(52,323)
Furniture and Equipment	(277,838)	(21,348)	5,140	(294,046)
Total Accumulated Depreciation	(1,927,722)	(160,946)	14,540	(2,074,128)
Depreciable Capital Assets, Net	5,432,055	(160,946)	0	5,271,109
Total Business-Type Activities Capital Assets, Net	\$5,461,796	(\$160,946)	\$0	\$5,300,850

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

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 2008 tax levy was based follows:

	Assessed Values
Real Property	\$723,115,740
Tangible Personal Property	11,967,974
Public Utility Real & Personal Property	77,444,100
Total	\$812,527,814

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.30 mills of the first 10 mills of assessed value for the General Fund. In addition to the 2.30 mills, 18.00 mills have been levied based upon mills voted for the EMS, Health, 317 Board, Children Services, T.B. Hospital, Beacon School and Senior Citizens levies. A summary of voted millage follows:

Purpose	Voter Levy Date	Authorized Rate	Rate Levied For Current Year (b)		Final Collection Year
			Residential/ Agricultural	Other	
EMS Replacement	2005	1.00	0.756665	0.873191	2010
EMS Replacement	2004	0.50	0.339022	0.409571	2009
EMS Replacement	2007	1.00	0.758857	0.873191	2012
HEALTH 2000 (c)	1999	0.40	0.302666	0.349276	2010
HEALTH 2007 (c)	2006	0.30	0.299909	0.300000	2017
HEALTH 1999 (c)	1998	0.30	0.203413	0.245743	2009
317 BRD 2002 (c)	2001	1.00	0.766381	0.875579	2012
317 BRD 98 (c)	1998	1.00	0.631289	0.807541	2008
Children Services (c)	2000	2.00	1.513330	1.746382	2010
Children Services	2005	3.00	2.740485	2.880951	2015
T B Hospital 1995	2005	0.30	0.172181	0.216237	2010
Beacon 2002 (c)	2001	1.80	1.365943	1.571744	2010
Beacon School 2001 (c)	2001	1.80	1.363703	1.571744	Cont.
Beacon School 2005 (c)	2005	2.85	2.603461	2.736903	Cont.
Senior Citizens	2002	0.75	0.569143	0.654893	2012
		18.00	14.386448	16.112946	

- (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, 2008

NOTE 17 - PROPERTY TAX REVENUE - Continued

In 2008, real property taxes were levied on January 1, 2008, on assessed values as of January 1, 2007, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2008. Real estate taxes were due and payable by March 10 and August 4, 2008; personal property taxes were due and payable by June 15 and October 3, 2008. 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, 2008. 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 2009 were recorded as 2008 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 2008, these sales taxes generated a combined total of \$6,358,789 in tax revenue.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

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	\$1,000,000
Errors & Omissions – Public Officials Liability	1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Uninsured/Underinsured Motorists	250,000
Excess Liability	5,000,000
Stop Gap Liability	1,000,000
Medical Professional Liability	6,000,000
Foster Parents	6,000,000
<i>Property:</i>	
Property	Replacement Cost
Bridges	1,704,009
Water Lines	1,024,148
Sewer Line	4,427,909
Contractor's Equipment	Replacement Costs
Equipment Breakdown	100,000,000
Property in Transit	100,000
Extra Expense/Business Income	1,000,000
Flood	100,000,000
Earthquake	100,000,000
Valuable Papers	1,000,000
Accounts Receivable	1,000,000
Auto Physical Damage	Actual Cash Value
Automatic Acquisition	5,000,000
Unintentional Omissions	250,000
<i>Crime:</i>	
Employee Dishonesty/Faithful Performance	1,000,000
Money and Securities (Inside and Outside)	1,000,000
Depositor's Forgery	1,000,000
Money Orders and Counterfeit Paper Currency	1,000,000

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

NOTE 20 - CONTINGENCIES

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

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

NOTE 21 - 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, 2008:

ORGANIZATIONS AND PROGRAM/SUPPORTING SERVICES

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

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

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

NOTE 21 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

INVENTORY

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

2. RELATED PARTY TRANSACTIONS

During 2008, Athens County provided facilities, certain equipment and salaries for administration, implementation, and supervision of programs to ATCO, a discretely presented component unit of Athens County. ATCO received \$158,657 for such in-kind contributions.

3. INCOME TAXES

ATCO and the 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 the 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, 2008 was \$5,837 for ATCO and \$50,053 for the Port Authority.

5. SECURITY DEPOSIT

The Port Authority is holding a security deposit from the Nebraska Book Company which is included in its long term liabilities. The 2008 activity for this is as follows:

Purpose	Balance January 1, 2008	Additions	Deletions	Balance December 31, 2008	Amount Due Within One Year
Athens County Port Authority:					
<i>Security Deposit:</i>					
Nebraska Book Company	\$17,077	\$0	\$0	\$17,077	\$0

6. CONCENTRATIONS OF CREDIT RISK

ATCO has financial instruments that subject it 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, 2008, there were no deposits in excess of Federal Deposit Insurance Corporation limit.

For ATCO, three customers represent 48% of total assembly contract billings for 2008 while three customers represent 79% of accounts receivable at December 31, 2008.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

NOTE 21 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

7. DEFERRED REVENUE

For ATCO, deferred revenue consists of funds awarded to it 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, ATCO would be required to return the unspent funds to the grantor. ATCO also accounts for unredeemed gift certificate sales as deferred revenue; at December 31, 2008, the amount of unredeemed gift certificates was \$322.

8. CAPITAL ASSETS – Continued

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

	Balance January 1, 2008	Additions	Deletions	Balance December 31, 2008
ATCO Inc.:				
<i>Depreciable Capital Assets:</i>				
Property and Equipment	\$127,985	\$3,288	\$0	\$131,273
Total Depreciable Capital Assets	<u>127,985</u>	<u>3,288</u>	<u>0</u>	<u>131,273</u>
<i>Accumulated Depreciation:</i>				
Property and Equipment	(109,778)	(5,837)	0	(115,615)
Total Accumulated Depreciation	<u>(109,778)</u>	<u>(5,837)</u>	<u>0</u>	<u>(115,615)</u>
Depreciable Capital Assets, Net	<u>18,207</u>	<u>(2,549)</u>	<u>0</u>	<u>15,658</u>
ATCO Inc. Capital Assets, Net	<u>\$18,207</u>	<u>(\$2,549)</u>	<u>\$0</u>	<u>\$15,658</u>
	Balance			Balance
	January 1,			December 31,
	2008	Additions	Deletions	2008
Athens County Port Authority:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$464,947	\$0	\$0	\$464,947
Total Nondepreciable Capital Assets	<u>464,947</u>	<u>0</u>	<u>0</u>	<u>464,947</u>
<i>Depreciable Capital Assets:</i>				
Buildings	1,996,901	0	0	1,996,901
Total Depreciable Capital Assets	<u>1,996,901</u>	<u>0</u>	<u>0</u>	<u>1,996,901</u>
<i>Accumulated Depreciation:</i>				
Buildings	(238,002)	(50,053)		(288,055)
Total Accumulated Depreciation	<u>(238,002)</u>	<u>(50,053)</u>	<u>0</u>	<u>(288,055)</u>
Depreciable Capital Assets, Net	<u>1,758,899</u>	<u>(50,053)</u>	<u>0</u>	<u>1,708,846</u>
Athens County Port Authority Capital Assets, Net	<u>\$2,223,846</u>	<u>(\$50,053)</u>	<u>\$0</u>	<u>\$2,173,793</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

NOTE 21 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

9. NOTES PAYABLE

The Port Authority note transactions for the year ended December 31, 2008, were as follows:

Purpose	Balance January 1, 2008	Additions	Deletions	Balance December 31, 2008	Amount Due Within One Year
Athens County Port Authority:					
<i>Notes Payable:</i>					
ODOD State Rural Industrial Park Loan 0.2%	\$252,691	\$0	(\$46,963)	\$205,728	\$48,270
Taxable Revenue Anticipation Note 6.40%	603,786	0	(45,100)	558,686	48,218
ODOD State Rural Industrial Park Loan 0.2%	399,575	0	(33,179)	366,396	34,188
Hocking Valley Bank 7.75%	356,858	0	(13,996)	342,862	342,862
Athens County Port Authority Notes Payable	\$1,612,910	\$0	(\$139,238)	\$1,473,672	\$473,538

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, 2008 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
	2009	\$48,270	\$5,511	\$48,618	\$34,439	\$34,188
2010	49,614	4,045	51,479	31,579	35,227	10,275
2011	50,996	2,538	54,848	28,210	36,299	9,114
2012	52,416	988	58,513	24,544	37,403	7,918
2013	4,432	11	62,310	20,747	38,541	6,686
2014-2018	282,918	37,658	184,738	13,801	184,738	13,801
	\$205,728	\$13,093	\$558,686	\$177,177	\$366,396	\$59,195

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

NOTE 21 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

10. RESTATEMENT OF 2007 INVENTORY AND NET ASSETS

During 2008, ATCO management became aware of an overstatement of inventory at December 31, 2007. The inventory amounts inadvertently included discontinued items and obsolete and discontinued items totaling \$53,641. This resulted in an overstatement of inventory and unrestricted net assets of \$53,641 on the December 31, 2007, statement of financial position, and an understatement of production materials and overstatement of change in unrestricted net assets of \$53,641 for the Work Activity Center and for the company in total on the statement of activities for 2007.

The changes to the 2007 financial statements are:

<u>Statement of Financial Position</u>	<u>As reported</u>	<u>As restated</u>
Inventory	<u>\$261,281</u>	<u>\$207,640</u>
Unrestricted net assets	<u>\$526,159</u>	<u>\$472,518</u>
 <u>Statement of Activities</u>		
Production Materials:		
Work Activity Center	<u>\$ 60,569</u>	<u>\$114,210</u>
Total	<u>\$ 91,018</u>	<u>\$144,659</u>
Change in unrestricted net assets:		
Work Activity Center	<u>\$ 5,978</u>	<u>\$(47,663)</u>
Total	<u>\$ 26,420</u>	<u>\$(27,221)</u>

**COMBINING
STATEMENTS
AND
INDIVIDUAL
FUND
SCHEDULES**

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Dog and Kennel

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

County Donations

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

Child Support Enforcement

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

Indigent Guardianship

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

Real Estate Assessment

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

GIS (Geographic Information System)

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

Emergency Management Agency

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

DRETAC (Delinquent Real Estate and Tax Assessment Collection)

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

Treasurer's Prepayment Interest

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

Marriage License

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

Probate/Juvenile Computerization

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

Probate/Juvenile Computer Legal Research

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

ATHENS COUNTY, OHIO

Common Pleas Computerization

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

Common Pleas Computer Legal Research

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

Special Projects Common Pleas

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

Probate Court Projects

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

Juvenile Tobacco Intervention

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

BCI Fingerprint

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

Concealed Carry Weapons

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

Sheriff's Grant Projects

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

Indigent Drivers Alcohol Treatment

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

D.U.I. Enforcement and Education

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

Drug Law Enforcement

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

Diversions-Prosecuting Attorney

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

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.

ATHENS COUNTY, OHIO

Project Lifesaver

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

Bikeway Grant

To account for monies received from the Ohio Department of Natural Resources to be used to pave the County bike paths.

T.B. Hospital

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

Senior Citizens Levy

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

911 Emergency

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

Bikeway Maintenance

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

Insurance Reimbursement

To account for monies received from Insurance Reimbursements.

DUI Grant

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

ACENET Revolving Loan

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

CDBG (Community Development Block Grants)

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

CD Revolving Loan

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

Emergency Home Repair Loan

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

WIA Grant

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

FEMA Grant

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

FEMA Reimbursement Grant

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

ATHENS COUNTY, OHIO

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 Grants

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

EMA FEMA Grant

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

EMA Pre-Disaster Mitigation Grant

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

EMA CERT Grant

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

American Disabilities Act Grant

To account for a federal grant to be used to purchase equipment to comply with the American Disabilities Act.

CAC-NCA Grant

To account for monies from a grant received from the National Children's Alliance to be used the Child Advocacy Center.

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.

Clean Kids Grant

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

ATHENS COUNTY, OHIO

DARE Grant

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

911 Governmental Assistance

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

McBee's Grant

To account for revenue from a loan that will be repaid from a state grant that is to be used for the renovations of a commercial building.

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.

Juvenile SCO

To account for revenue for a state grant from the Supreme Court of Ohio to be used for a mediation project and the hiring of a Dispute Resolution Coordinator-Mediator.

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.

JAG Grant

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

Victims Assistance

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

OCJS DVDA Sheriff

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

OCJS Prosecutor

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

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 I Projects

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

Beacon Capital Improvement

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

Capital Projects

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

County Capital Improvements

To account for funds from the sale of the county engineer's main depot and other county land to be used for purchase of land and the construction of a new main depot.

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets:</u>				
Cash and Cash Equivalents	\$4,535,637	\$34,826	\$439,007	\$5,009,470
Cash and Cash Equivalents in Segregated Accounts	22,790			22,790
<u>Receivables:</u>				
Property Taxes	546,441			546,441
Sales Tax	204,955			204,955
Loans	578,132			578,132
Interfund Receivable	21,925			21,925
Intergovernmental Receivable	221,325			221,325
Materials and Supplies Inventory	4,144			4,144
Prepaid Items	29,544			29,544
Total Assets	\$6,164,893	\$34,826	\$439,007	\$6,638,726
<u>Liabilities:</u>				
Accounts Payable	\$34,401	\$0	\$0	\$34,401
Contracts Payable	85,840			85,840
Accrued Wages and Benefits	69,519			69,519
Interfund Payable	217,651			217,651
Intergovernmental Payable	43,391			43,391
Deferred Revenue	702,608			702,608
Matured Bonds Payable		17,000		17,000
Matured Interest Payable		10,560		10,560
Total Liabilities	1,153,410	27,560	0	1,180,970
<u>Fund Balances:</u>				
Reserved for Loans Receivable	501,096			501,096
Reserved for Encumbrances	36,901			36,901
<u>Unreserved/Undesignated, Reported in:</u>				
Special Revenue Funds	4,473,486			4,473,486
Debt Service Funds		7,266		7,266
Capital Projects Funds			439,007	439,007
Total Fund Balances (Deficits)	5,011,483	7,266	439,007	5,457,756
Total Liabilities and Fund Balances	\$6,164,893	\$34,826	\$439,007	\$6,638,726

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues:</u>				
Property Taxes	\$594,440	\$0	\$0	\$594,440
Sales Tax	1,271,502			1,271,502
Intergovernmental	3,891,558		400,000	4,291,558
Charges for Services	1,330,340			1,330,340
Licenses and Permits	152,433			152,433
Fines and Forfeitures	32,928			32,928
Interest	27,270	17		27,287
Other Revenues	229,662			229,662
<i>Total Revenue</i>	<u>7,530,133</u>	<u>17</u>	<u>400,000</u>	<u>7,930,150</u>
<u>Expenditures:</u>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	904,200			904,200
Judicial	320,217			320,217
Public Safety	1,622,291			1,622,291
Public Works	554,971			554,971
Health	285,065			285,065
Human Services	3,468,688			3,468,688
Conservation and Recreation	38,000			38,000
Economic Development and Assistance	46,794			46,794
Capital Outlay			965,952	965,952
<i>Debt Service:</i>				
Principal Retirement		394,423		394,423
Interest and Fiscal Charges	6,884	137,342		144,226
<i>Total Expenditures</i>	<u>7,247,110</u>	<u>531,765</u>	<u>965,952</u>	<u>8,744,827</u>
Excess of Revenues Over (Under) Expenditures	<u>283,023</u>	<u>(531,748)</u>	<u>(565,952)</u>	<u>(814,677)</u>
<u>Other Financing Sources (Uses):</u>				
Transfers - In	448,328	531,765	250,000	1,230,093
Transfers - Out	(190,993)			(190,993)
<i>Total Other Sources (Uses)</i>	<u>257,335</u>	<u>531,765</u>	<u>250,000</u>	<u>1,039,100</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	540,358	17	(315,952)	224,423
Fund Balances (Deficit) at Beginning of Year, As Restated	<u>4,471,125</u>	<u>7,249</u>	<u>754,959</u>	<u>5,233,333</u>
Fund Balances (Deficits) at End of Year	<u>\$5,011,483</u>	<u>\$7,266</u>	<u>\$439,007</u>	<u>\$5,457,756</u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	<u>Dog and Kennel</u>	<u>County Donations</u>	<u>Child Support Enforcement</u>	<u>Indigent Guardianship</u>	<u>Real Estate Assessment</u>
<u>Assets:</u>					
Cash and Cash Equivalents	\$93,539	\$108	\$193,081	\$13,280	\$562,700
Cash and Cash Equivalents in Segregated Accounts				310	
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable	138		131,871		
Materials and Supplies Inventory					
Prepaid Items	395		433		765
Total Assets	<u>\$94,072</u>	<u>\$108</u>	<u>\$325,385</u>	<u>\$13,590</u>	<u>\$563,465</u>
<u>Liabilities:</u>					
Accounts Payable	\$2,643	\$0	\$201	\$0	\$0
Contracts Payable					25,721
Accrued Wages and Benefits	3,104		22,481		7,252
Interfund Payable			125,128		4,798
Intergovernmental Payable	2,782		11,967		3,685
Deferred Revenue			122,581		
Total Liabilities	<u>8,529</u>	<u>0</u>	<u>282,358</u>	<u>0</u>	<u>41,456</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	85,543	108	43,027	13,590	522,009
Total Fund Balances (Deficits)	<u>85,543</u>	<u>108</u>	<u>43,027</u>	<u>13,590</u>	<u>522,009</u>
Total Liabilities and Fund Balances	<u>\$94,072</u>	<u>\$108</u>	<u>\$325,385</u>	<u>\$13,590</u>	<u>\$563,465</u>

<u>GIS</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>	<u>Probate/ Juvenile Computer Legal Research</u>
\$68,445	\$11,512	\$107,726	\$3,348	\$6,896	\$19,827	\$8,285
		505		1,148	1,190	357
		3,088			1,100	184
		159				
<u>\$68,445</u>	<u>\$11,512</u>	<u>\$111,478</u>	<u>\$3,348</u>	<u>\$8,044</u>	<u>\$22,117</u>	<u>\$8,826</u>
\$0	\$0	\$8,568	\$0	\$0	\$0	\$0
	1,389	3,524				
	22					
325	697	1,820				
<u>325</u>	<u>2,108</u>	<u>13,912</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>68,120</u>	<u>9,404</u>	<u>97,566</u>	<u>3,348</u>	<u>8,044</u>	<u>22,117</u>	<u>8,826</u>
<u>68,120</u>	<u>9,404</u>	<u>97,566</u>	<u>3,348</u>	<u>8,044</u>	<u>22,117</u>	<u>8,826</u>
<u>\$68,445</u>	<u>\$11,512</u>	<u>\$111,478</u>	<u>\$3,348</u>	<u>\$8,044</u>	<u>\$22,117</u>	<u>\$8,826</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Probate Court Projects	Juvenile Tobacco Intervention
<u>Assets:</u>					
Cash and Cash Equivalents	\$47,158	\$3,250	\$7,853	\$38,791	\$15,469
Cash and Cash Equivalents in Segregated Accounts	1,586	341	846	575	10
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable					
Materials and Supplies Inventory					
Prepaid Items					
Total Assets	<u>\$48,744</u>	<u>\$3,591</u>	<u>\$8,699</u>	<u>\$39,366</u>	<u>\$15,479</u>
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable					
Accrued Wages and Benefits					
Interfund Payable					
Intergovernmental Payable					
Deferred Revenue					
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	<u>48,744</u>	<u>3,591</u>	<u>8,699</u>	<u>39,366</u>	<u>15,479</u>
Total Fund Balances (Deficits)	<u>48,744</u>	<u>3,591</u>	<u>8,699</u>	<u>39,366</u>	<u>15,479</u>
Total Liabilities and Fund Balances	<u>\$48,744</u>	<u>\$3,591</u>	<u>\$8,699</u>	<u>\$39,366</u>	<u>\$15,479</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>	<u>Diversions Prosecuting Attorney</u>
\$702	\$14,404	\$14,374	\$2,027	\$1,405	\$41,056	\$67,922
						2,455
		21,925				
<u>\$702</u>	<u>\$14,404</u>	<u>\$36,299</u>	<u>\$2,027</u>	<u>\$1,405</u>	<u>\$41,056</u>	<u>\$70,377</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
		1,548				210
		2,094			4,000	110
<u>0</u>	<u>0</u>	<u>3,642</u>	<u>0</u>	<u>0</u>	<u>4,000</u>	<u>320</u>
<u>702</u>	<u>14,404</u>	<u>32,657</u>	<u>2,027</u>	<u>1,405</u>	<u>37,056</u>	<u>70,057</u>
<u>702</u>	<u>14,404</u>	<u>32,657</u>	<u>2,027</u>	<u>1,405</u>	<u>37,056</u>	<u>70,057</u>
<u>\$702</u>	<u>\$14,404</u>	<u>\$36,299</u>	<u>\$2,027</u>	<u>\$1,405</u>	<u>\$41,056</u>	<u>\$70,377</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	<u>Title</u> <u>Administration</u>	<u>Recorder</u> <u>Equipment</u>	<u>Project</u> <u>Lifesaver</u>	<u>Bikeway</u> <u>Grant</u>	<u>T.B.</u> <u>Hospital</u>
<u>Assets:</u>					
Cash and Cash Equivalents	\$8,973	\$61,844	\$1,244	\$0	\$707,156
Cash and Cash Equivalents in Segregated Accounts	11,582				
<i>Receivables:</i>					
Property Taxes					133,084
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable					7,801
Materials and Supplies Inventory	1,056				
Prepaid Items	14,009	1,164			
Total Assets	<u>\$35,620</u>	<u>\$63,008</u>	<u>\$1,244</u>	<u>\$0</u>	<u>\$848,041</u>
<u>Liabilities:</u>					
Accounts Payable	\$1,317	\$0	\$0	\$0	\$7,993
Contracts Payable					
Accrued Wages and Benefits	3,676				
Interfund Payable					14
Intergovernmental Payable	3,027				
Deferred Revenue					140,885
Total Liabilities	<u>8,020</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>148,892</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					10,585
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	27,600	63,008	1,244	0	688,564
Total Fund Balances (Deficits)	<u>27,600</u>	<u>63,008</u>	<u>1,244</u>	<u>0</u>	<u>699,149</u>
Total Liabilities and Fund Balances	<u>\$35,620</u>	<u>\$63,008</u>	<u>\$1,244</u>	<u>\$0</u>	<u>\$848,041</u>

Senior Citizens Levy	911 Emergency	Bikeway Maintenance	Insurance Reimbursement	DUI Grant	ACENET Revolving Loan	CDBG
\$20,331	\$869,402	\$990	\$0	\$215	\$18,355	\$86,597
413,357	204,955				8,886	
25,785						33,300
	10,526					
<u>\$459,473</u>	<u>\$1,084,883</u>	<u>\$990</u>	<u>\$0</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$119,897</u>
\$0	\$2,629	\$0	\$0	\$0	\$0	\$2,621
	21,598					59,631
	10,430					
<u>439,142</u>						
<u>439,142</u>	<u>34,657</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>62,252</u>
	26,316					
<u>20,331</u>	<u>1,023,910</u>	<u>990</u>	<u>0</u>	<u>215</u>	<u>27,241</u>	<u>57,645</u>
<u>20,331</u>	<u>1,050,226</u>	<u>990</u>	<u>0</u>	<u>215</u>	<u>27,241</u>	<u>57,645</u>
<u>\$459,473</u>	<u>\$1,084,883</u>	<u>\$990</u>	<u>\$0</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$119,897</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	CD Revolving Loan	Emergency Home Repair Loan	WIA Grant	FEMA Grant	FEMA Reimbursement
<u>Assets:</u>					
Cash and Cash Equivalents	\$309,002	\$0	\$233,057	\$0	\$4,729
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans	566,763	2,483			
Interfund Receivable					
Intergovernmental Receivable					
Materials and Supplies Inventory					
Prepaid Items					
Total Assets	<u>\$875,765</u>	<u>\$2,483</u>	<u>\$233,057</u>	<u>\$0</u>	<u>\$4,729</u>
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$7,780	\$0	\$0
Contracts Payable					
Accrued Wages and Benefits					
Interfund Payable			65,594		
Intergovernmental Payable					
Deferred Revenue					
Total Liabilities	<u>0</u>	<u>0</u>	<u>73,374</u>	<u>0</u>	<u>0</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable	500,336	760			
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	375,429	1,723	159,683	0	4,729
Total Fund Balances (Deficits)	<u>875,765</u>	<u>2,483</u>	<u>159,683</u>	<u>0</u>	<u>4,729</u>
Total Liabilities and Fund Balances	<u>\$875,765</u>	<u>\$2,483</u>	<u>\$233,057</u>	<u>\$0</u>	<u>\$4,729</u>

<u>Emergency Relief and Cleanup</u>	<u>EMA DOJ Grant</u>	<u>EMA FEMA Grant</u>	<u>EMA Pre-disaster Mitigation Grant</u>	<u>EMA CERT Grant</u>	<u>American Disabilities Act Grant</u>	<u>TASC Grants</u>
\$6,860	\$7,863	\$1,142	\$6,500	\$0	\$73	\$9,033
<u>\$6,860</u>	<u>\$7,863</u>	<u>\$1,142</u>	<u>\$6,500</u>	<u>\$0</u>	<u>\$73</u>	<u>\$9,033</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>6,860</u>	<u>7,863</u>	<u>1,142</u>	<u>6,500</u>	<u>0</u>	<u>73</u>	<u>9,033</u>
<u>6,860</u>	<u>7,863</u>	<u>1,142</u>	<u>6,500</u>	<u>0</u>	<u>73</u>	<u>9,033</u>
<u>\$6,860</u>	<u>\$7,863</u>	<u>\$1,142</u>	<u>\$6,500</u>	<u>\$0</u>	<u>\$73</u>	<u>\$9,033</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	TASC Athens County Municipal Drug Court	Litter Control	Local Emergency Planning	Recycle Ohio	Probate Court Mental Illness
<u>Assets:</u>					
Cash and Cash Equivalents	\$4,568	\$1,697	\$23,789	\$480	\$51,446
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable					
Materials and Supplies Inventory					
Prepaid Items					
<i>Total Assets</i>	<u>\$4,568</u>	<u>\$1,697</u>	<u>\$23,789</u>	<u>\$480</u>	<u>\$51,446</u>
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable					
Accrued Wages and Benefits					
Interfund Payable					
Intergovernmental Payable					
Deferred Revenue					
<i>Total Liabilities</i>	<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					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	<u>4,568</u>	<u>1,697</u>	<u>23,789</u>	<u>480</u>	<u>51,446</u>
<i>Total Fund Balances (Deficits)</i>	<u>4,568</u>	<u>1,697</u>	<u>23,789</u>	<u>480</u>	<u>51,446</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,568</u>	<u>\$1,697</u>	<u>\$23,789</u>	<u>\$480</u>	<u>\$51,446</u>

<u>Psychological Evaluation Grant</u>	<u>Clean Kids Grant</u>	<u>DARE Grant</u>	<u>911 Government Assistance</u>	<u>McBee's Grant</u>	<u>Youth Services</u>	<u>Juvenile Court Projects</u>
\$25,139	\$17	\$25,702	\$303,259	\$0	\$271,557	\$116,102
						1,885
			9,330			
						611
<u>\$25,139</u>	<u>\$17</u>	<u>\$25,702</u>	<u>\$312,589</u>	<u>\$0</u>	<u>\$271,557</u>	<u>\$118,598</u>
\$0	\$0	\$0	\$0	\$0	\$649	\$0
					3,703	
					1,908	
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,260</u>	<u>0</u>
<u>25,139</u>	<u>17</u>	<u>25,702</u>	<u>312,589</u>	<u>0</u>	<u>265,297</u>	<u>118,598</u>
<u>25,139</u>	<u>17</u>	<u>25,702</u>	<u>312,589</u>	<u>0</u>	<u>265,297</u>	<u>118,598</u>
<u>\$25,139</u>	<u>\$17</u>	<u>\$25,702</u>	<u>\$312,589</u>	<u>\$0</u>	<u>\$271,557</u>	<u>\$118,598</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	Juvenile SCO Grants	Byrne Grant	JAG Grant	Victims Assistance	OCJS DVDA Sheriff
<u>Assets:</u>					
Cash and Cash Equivalents	\$0	\$0	\$2,190	\$9,046	\$4,106
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Interfund Receivable					
Intergovernmental Receivable			6,417	6,683	
Materials and Supplies Inventory					
Prepaid Items				198	
Total Assets	\$0	\$0	\$8,607	\$15,927	\$4,106
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable				488	
Accrued Wages and Benefits					1,034
Interfund Payable			8,386	13,709	
Intergovernmental Payable					546
Deferred Revenue					
Total Liabilities	0	0	8,386	14,197	1,580
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	0	0	221	1,730	2,526
Total Fund Balances (Deficits)	0	0	221	1,730	2,526
Total Liabilities and Fund Balances	\$0	\$0	\$8,607	\$15,927	\$4,106

OCJS Prosecutor	<u>Totals</u>
\$15	\$4,535,637
	22,790
	546,441
	204,955
	578,132
	21,925
	221,325
	4,144
	<u>29,544</u>
<u>\$15</u>	<u>\$6,164,893</u>
\$0	\$34,401
	85,840
	69,519
	217,651
	43,391
	<u>702,608</u>
<u>0</u>	<u>1,153,410</u>
	501,096
	36,901
<u>15</u>	<u>4,473,486</u>
<u>15</u>	<u>5,011,483</u>
<u>\$15</u>	<u>\$6,164,893</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2008

	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			1,249,658		
Charges for Services	37,035		106,187	5,120	673,457
Licenses and Permits	146,415				
Fines and Forfeitures	16,224				
Interest					
Other Revenues	6,013		115,179		124
<i>Total Revenue</i>	<u>205,687</u>	<u>0</u>	<u>1,471,024</u>	<u>5,120</u>	<u>673,581</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					708,588
Judicial					
Public Safety				5,132	
Public Works					
Health	161,401				
Human Services			1,655,034		
Conservation and Recreation					
Economic Development and Assistance					
<i>Debt Service:</i>					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>161,401</u>	<u>0</u>	<u>1,655,034</u>	<u>5,132</u>	<u>708,588</u>
Excess of Revenues Over (Under) Expenditures	<u>44,286</u>	<u>0</u>	<u>(184,010)</u>	<u>(12)</u>	<u>(35,007)</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In			330,000		
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>330,000</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	44,286	0	145,990	(12)	(35,007)
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>41,257</u>	<u>108</u>	<u>(102,963)</u>	<u>13,602</u>	<u>557,016</u>
Fund Balances (Deficits) at End of Year	<u><u>\$85,543</u></u>	<u><u>\$108</u></u>	<u><u>\$43,027</u></u>	<u><u>\$13,590</u></u>	<u><u>\$522,009</u></u>

GIS	Emergency Management Agency	DRETAC	Treasurer's Prepayment Interest	Marriage License	Probate/ Juvenile Computerization	Probate/ Juvenile Computer Legal Research
\$0	\$0	\$0	\$0	\$0	\$0	\$0
20,000	24,215	155,704		8,558 6,018	13,181	3,963
14	2,055	8,024	874 125			
20,014	26,270	163,728	999	14,576	13,181	3,963
		176,166	2,282		6,236	1,374
28,978	63,601			13,574		
28,978	63,601	176,166	2,282	13,574	6,236	1,374
(8,964)	(37,331)	(12,438)	(1,283)	1,002	6,945	2,589
5,000	33,488					
5,000	33,488	0	0	0	0	0
(3,964)	(3,843)	(12,438)	(1,283)	1,002	6,945	2,589
72,084	13,247	110,004	4,631	7,042	15,172	6,237
<u>\$68,120</u>	<u>\$9,404</u>	<u>\$97,566</u>	<u>\$3,348</u>	<u>\$8,044</u>	<u>\$22,117</u>	<u>\$8,826</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, 2008

	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Probate Court Projects	Juvenile Tobacco Intervention
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental					
Charges for Services	21,352	3,664	9,869	7,575	1,873
Licenses and Permits					
Fines and Forfeitures					
Interest					
Other Revenues					
<i>Total Revenue</i>	<u>21,352</u>	<u>3,664</u>	<u>9,869</u>	<u>7,575</u>	<u>1,873</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial		3,323	17,238	75	
Public Safety					
Public Works					
Health					
Human Services					
Conservation and Recreation					
Economic Development and Assistance					
<i>Debt Service:</i>					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>0</u>	<u>3,323</u>	<u>17,238</u>	<u>75</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>21,352</u>	<u>341</u>	<u>(7,369)</u>	<u>7,500</u>	<u>1,873</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In			5,884		
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>5,884</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>21,352</u>	<u>341</u>	<u>(1,485)</u>	<u>7,500</u>	<u>1,873</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>27,392</u>	<u>3,250</u>	<u>10,184</u>	<u>31,866</u>	<u>13,606</u>
Fund Balances (Deficits) at End of Year	<u><u>\$48,744</u></u>	<u><u>\$3,591</u></u>	<u><u>\$8,699</u></u>	<u><u>\$39,366</u></u>	<u><u>\$15,479</u></u>

BCI Fingerprints	Concealed Carry Weapons	Sheriff's Grant Projects	Indigent Drivers Alcohol Treatment	D.U.I. Enforcement & Education	Drug Law Enforcement	Diversions Prosecuting Attorney
\$0	\$0	\$0	\$0	\$0	\$0	\$0
6,414	17,427	99,892	49			22,744
		13		415	16,289	
<u>6,414</u>	<u>17,427</u>	<u>99,905</u>	<u>49</u>	<u>415</u>	<u>20,628</u>	<u>22,744</u>
6,320	11,190	85,346			20,090	9,224
<u>6,320</u>	<u>11,190</u>	<u>85,346</u>	<u>0</u>	<u>0</u>	<u>20,090</u>	<u>9,224</u>
94	6,237	14,559	49	415	538	13,520
		(2,860)				
<u>0</u>	<u>0</u>	<u>(2,860)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
94	6,237	11,699	49	415	538	13,520
608	8,167	20,958	1,978	990	36,518	56,537
<u>\$702</u>	<u>\$14,404</u>	<u>\$32,657</u>	<u>\$2,027</u>	<u>\$1,405</u>	<u>\$37,056</u>	<u>\$70,057</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, 2008

	Title Administration	Recorder Equipment	Project Lifesaver	Bikeway Grant	T.B. Hospital
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$145,279
Sales Tax					
Intergovernmental				38,000	27,017
Charges for Services	208,040	28,128			
Licenses and Permits					
Fines and Forfeitures					
Interest	322				
Other Revenues	65		50		110
<i>Total Revenue</i>	<u>208,427</u>	<u>28,128</u>	<u>50</u>	<u>38,000</u>	<u>172,406</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive		3,093			
Judicial	244,246				
Public Safety					
Public Works					
Health					110,090
Human Services					
Conservation and Recreation				38,000	
Economic Development and Assistance					
<i>Debt Service:</i>					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>244,246</u>	<u>3,093</u>	<u>0</u>	<u>38,000</u>	<u>110,090</u>
Excess of Revenues Over (Under) Expenditures	<u>(35,819)</u>	<u>25,035</u>	<u>50</u>	<u>0</u>	<u>62,316</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>(35,819)</u>	<u>25,035</u>	<u>50</u>	<u>0</u>	<u>62,316</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>63,419</u>	<u>37,973</u>	<u>1,194</u>	<u>0</u>	<u>636,833</u>
Fund Balances (Deficits) at End of Year	<u>\$27,600</u>	<u>\$63,008</u>	<u>\$1,244</u>	<u>\$0</u>	<u>\$699,149</u>

Senior Citizens Levy	911 Emergency	Bikeway Maintenance	Insurance Reimbursement	DUI Grant	ACENET Revolving Loan	CDBG
\$449,161	\$0	\$0	\$0	\$0	\$0	\$0
78,804	1,271,502					559,803
	40,347		6,173			1,426
527,965	1,311,849	0	6,173	0	0	561,229
			6,173			
	1,286,507					524,390
507,761						
507,761	1,286,507	0	6,173	0	0	524,390
20,204	25,342	0	0	0	0	36,839
						20,000
0	0	0	0	0	0	20,000
20,204	25,342	0	0	0	0	56,839
127	1,024,884	990	0	215	27,241	806
<u>\$20,331</u>	<u>\$1,050,226</u>	<u>\$990</u>	<u>\$0</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$57,645</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, 2008

	CD Revolving Loan	Emergency Home Repair Loan	WIA Grant	FEMA Grant	FEMA Reimbursement
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental			947,395		
Charges for Services					
Licenses and Permits					
Fines and Forfeitures					
Interest	26,074				
Other Revenues					
<i>Total Revenue</i>	<u>26,074</u>	<u>0</u>	<u>947,395</u>	<u>0</u>	<u>0</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					
Public Safety					
Public Works					
Health					
Human Services			790,761		
Conservation and Recreation					
Economic Development and Assistance	12,332				
<i>Debt Service:</i>					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>12,332</u>	<u>0</u>	<u>790,761</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>13,742</u>	<u>0</u>	<u>156,634</u>	<u>0</u>	<u>0</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In					
Transfers - Out	(20,000)			(167,204)	
<i>Total Other Sources (Uses)</i>	<u>(20,000)</u>	<u>0</u>	<u>0</u>	<u>(167,204)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(6,258)	0	156,634	(167,204)	0
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>882,023</u>	<u>2,483</u>	<u>3,049</u>	<u>167,204</u>	<u>4,729</u>
Fund Balances (Deficits) at End of Year	<u>\$875,765</u>	<u>\$2,483</u>	<u>\$159,683</u>	<u>\$0</u>	<u>\$4,729</u>

Emergency Relief and Cleanup	EMA DOJ Grants	EMA FEMA Grant	EMA Pre-disaster Mitigation Grant	EMA CERT Grant	American Disabilities Act Grant	TASC Grants
\$0	\$0	\$0	\$0	\$0	\$0	\$0
	67,913			7,120	7,971	
0	67,913	0	0	7,120	7,971	0
					7,898	
1,603	47,244			5,332		
1,603	47,244	0	0	5,332	7,898	0
(1,603)	20,669	0	0	1,788	73	0
	(280)					
0	(280)	0	0	0	0	0
(1,603)	20,389	0	0	1,788	73	0
8,463	(12,526)	1,142	6,500	(1,788)	0	9,033
<u>\$6,860</u>	<u>\$7,863</u>	<u>\$1,142</u>	<u>\$6,500</u>	<u>\$0</u>	<u>\$73</u>	<u>\$9,033</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, 2008

	TASC Athens County Municipal Drug Court	Litter Control	Local Emergency Planning	Recycle Ohio	Probate Court Mental Illness
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental			13,060		59,712
Charges for Services					
Licenses and Permits					
Fines and Forfeitures					
Interest					
Other Revenues					
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>13,060</u>	<u>0</u>	<u>59,712</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					47,725
Public Safety			24,489		
Public Works					
Health					
Human Services					
Conservation and Recreation					
Economic Development and Assistance					
<i>Debt Service:</i>					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>24,489</u>	<u>0</u>	<u>47,725</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>(11,429)</u>	<u>0</u>	<u>11,987</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	0	0	(11,429)	0	11,987
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>4,568</u>	<u>1,697</u>	<u>35,218</u>	<u>480</u>	<u>39,459</u>
Fund Balances (Deficits) at End of Year	<u>\$4,568</u>	<u>\$1,697</u>	<u>\$23,789</u>	<u>\$480</u>	<u>\$51,446</u>

<u>Psychological Evaluation Grant</u>	<u>Clean Kids Grant</u>	<u>DARE Grant</u>	<u>911 Government Assistance</u>	<u>McBee's Grant</u>	<u>Youth Services</u>	<u>Juvenile Court Projects</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
		25,566	120,403	65,842	254,631	19,812
				12,454	19	27,270
<u>0</u>	<u>0</u>	<u>25,566</u>	<u>120,403</u>	<u>78,296</u>	<u>254,650</u>	<u>47,082</u>
		6,731				
					262,956	3,998
				34,462		
				6,884		
<u>0</u>	<u>0</u>	<u>6,731</u>	<u>0</u>	<u>41,346</u>	<u>262,956</u>	<u>3,998</u>
<u>0</u>	<u>0</u>	<u>18,835</u>	<u>120,403</u>	<u>36,950</u>	<u>(8,306)</u>	<u>43,084</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	18,835	120,403	36,950	(8,306)	43,084
<u>25,139</u>	<u>17</u>	<u>6,867</u>	<u>192,186</u>	<u>(36,950)</u>	<u>273,603</u>	<u>75,514</u>
<u><u>\$25,139</u></u>	<u><u>\$17</u></u>	<u><u>\$25,702</u></u>	<u><u>\$312,589</u></u>	<u><u>\$0</u></u>	<u><u>\$265,297</u></u>	<u><u>\$118,598</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, 2008

	Juvenile SCO Grants	Bryne Grant	JAG Grant	Victims Assistance	OCJS DVDA Sheriff
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental	6,225		28,086	135,827	34,606
Charges for Services					
Licenses and Permits					
Fines and Forfeitures					
Interest					
Other Revenues				1,751	4,111
<i>Total Revenue</i>	<u>6,225</u>	<u>0</u>	<u>28,086</u>	<u>137,578</u>	<u>38,717</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					
Public Safety					51,085
Public Works					
Health					
Human Services	37,942		42,055	168,181	
Conservation and Recreation					
Economic Development and Assistance					
<i>Debt Service:</i>					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>37,942</u>	<u>0</u>	<u>42,055</u>	<u>168,181</u>	<u>51,085</u>
Excess of Revenues Over (Under) Expenditures	<u>(31,717)</u>	<u>0</u>	<u>(13,969)</u>	<u>(30,603)</u>	<u>(12,368)</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In			7,968	31,066	14,922
Transfers - Out		(45)	(604)		
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>(45)</u>	<u>7,364</u>	<u>31,066</u>	<u>14,922</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(31,717)</u>	<u>(45)</u>	<u>(6,605)</u>	<u>463</u>	<u>2,554</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>31,717</u>	<u>45</u>	<u>6,826</u>	<u>1,267</u>	<u>(28)</u>
Fund Balances (Deficits) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$221</u></u>	<u><u>\$1,730</u></u>	<u><u>\$2,526</u></u>

<u>OCJS Prosecutor</u>	<u>Totals</u>
\$0	\$594,440 1,271,502 3,891,558 1,330,340 152,433 32,928 27,270 229,662
<u>0</u>	<u>7,530,133</u>
	904,200 320,217 1,622,291 554,971 285,065 3,468,688 38,000 46,794
	<u>6,884</u>
<u>0</u>	<u>7,247,110</u>
<u>0</u>	<u>283,023</u>
	448,328 (190,993)
<u>0</u>	<u>257,335</u>
0	540,358
<u>15</u>	<u>4,471,125</u>
<u>\$15</u>	<u>\$5,011,483</u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2008

	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	\$6,186	\$0	\$708	\$21,503	\$0	\$34,826
<i>Total Assets</i>	<u>\$6,429</u>	<u>\$0</u>	<u>\$6,186</u>	<u>\$0</u>	<u>\$708</u>	<u>\$21,503</u>	<u>\$0</u>	<u>\$34,826</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	2,611	0	202	396	0	7,266
<i>Total Fund Balances (Deficits)</i>	<u>4,057</u>	<u>0</u>	<u>2,611</u>	<u>0</u>	<u>202</u>	<u>396</u>	<u>0</u>	<u>7,266</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,429</u>	<u>\$0</u>	<u>\$6,186</u>	<u>\$0</u>	<u>\$708</u>	<u>\$21,503</u>	<u>\$0</u>	<u>\$34,826</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2008

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	County Buildings Bond Retirement	Totals
Revenues:								
Interest	\$0	\$0	\$14	\$0	\$1	\$2	\$0	\$17
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>14</u>	<u>0</u>	<u>1</u>	<u>2</u>	<u>0</u>	<u>17</u>
Expenditures:								
<i>Debt Service:</i>								
Principal Retirement		76,423		33,000			285,000	394,423
Interest and Fiscal Charges		32,306		35,384			69,652	137,342
<i>Total Expenditures</i>	<u>0</u>	<u>108,729</u>	<u>0</u>	<u>68,384</u>	<u>0</u>	<u>0</u>	<u>354,652</u>	<u>531,765</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(108,729)</u>	<u>14</u>	<u>(68,384)</u>	<u>1</u>	<u>2</u>	<u>(354,652)</u>	<u>(531,748)</u>
Other Financing Sources (Uses):								
Transfers - In		108,729		68,384			354,652	531,765
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>108,729</u>	<u>0</u>	<u>68,384</u>	<u>0</u>	<u>0</u>	<u>354,652</u>	<u>531,765</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>0</u>	<u>0</u>	<u>14</u>	<u>0</u>	<u>1</u>	<u>2</u>	<u>0</u>	<u>17</u>
Fund Balances (Deficits) at Beginning of Year	<u>4,057</u>	<u>0</u>	<u>2,597</u>	<u>0</u>	<u>201</u>	<u>394</u>	<u>0</u>	<u>7,249</u>
Fund Balances (Deficits) at End of Year	<u><u>\$4,057</u></u>	<u><u>\$0</u></u>	<u><u>\$2,611</u></u>	<u><u>\$0</u></u>	<u><u>\$202</u></u>	<u><u>\$396</u></u>	<u><u>\$0</u></u>	<u><u>\$7,266</u></u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Project Funds
December 31, 2008

	County Home Improvement	Dog Shelter Construction	Issue I Projects	Beacon Capital Improvement	Capital Projects	County Capital Improvements	Totals
<u>Assets:</u>							
Cash and Cash Equivalents	\$809	\$492	\$0	\$410,901	\$26,805	\$0	\$439,007
<i>Total Assets</i>	<u>\$809</u>	<u>\$492</u>	<u>\$0</u>	<u>\$410,901</u>	<u>\$26,805</u>	<u>\$0</u>	<u>\$439,007</u>
<u>Liabilities</u>							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Fund Balances:</u>							
<i>Unreserved/Undesignated, Reported in:</i>							
Capital Projects Funds	809	492	0	410,901	26,805	0	439,007
<i>Total Fund Balances (Deficits)</i>	<u>809</u>	<u>492</u>	<u>0</u>	<u>410,901</u>	<u>26,805</u>	<u>0</u>	<u>439,007</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$809</u>	<u>\$492</u>	<u>\$0</u>	<u>\$410,901</u>	<u>\$26,805</u>	<u>\$0</u>	<u>\$439,007</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2008

	County Home Improvement	Dog Shelter Construction	Issue I Projects	Beacon Capital Improvement	Capital Projects	County Capital Improvements	Totals
Revenues:							
Intergovernmental	\$0	\$0	\$400,000	\$0	\$0	\$0	\$400,000
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>400,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>400,000</u>
Expenditures:							
Capital Outlay	0	0	400,000	127,718	0	438,234	965,952
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>400,000</u>	<u>127,718</u>	<u>0</u>	<u>438,234</u>	<u>965,952</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>(127,718)</u>	<u>0</u>	<u>(438,234)</u>	<u>(565,952)</u>
Other Financing Sources (Uses):							
Transfers - In				250,000			250,000
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>0</u>	<u>0</u>	<u>250,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	0	122,282	0	(438,234)	(315,952)
Fund Balance (Deficits) at Beginning of Year	<u>809</u>	<u>492</u>	<u>0</u>	<u>288,619</u>	<u>26,805</u>	<u>438,234</u>	<u>754,959</u>
Fund Balances (Deficits) at End of Year	<u><u>\$809</u></u>	<u><u>\$492</u></u>	<u><u>\$0</u></u>	<u><u>\$410,901</u></u>	<u><u>\$26,805</u></u>	<u><u>\$0</u></u>	<u><u>\$439,007</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,628,925	\$1,628,925	\$1,696,399	\$67,474
Sales Tax	4,700,000	4,700,000	5,070,820	370,820
Intergovernmental	1,769,155	1,769,155	1,915,888	146,733
Charges for Services	1,846,495	1,827,276	1,863,173	35,897
Licenses and Permits	3,400	3,400	3,275	(125)
Fines and Forfeitures	124,000	124,000	144,074	20,074
Interest	801,500	801,500	1,170,384	368,884
Other	385,000	385,700	505,022	119,322
Total Revenue	11,258,475	11,239,956	12,369,035	1,129,079
Expenditures:				
<i>Current:</i>				
General Government - Legislative and Executive				
Board of County Commissioners				
Salary and Wages	273,572	273,572	266,072	7,500
Fringe Benefits	51,100	55,715	54,287	1,428
Contractual Services	49,500	61,290	57,263	4,027
Supplies and Materials	9,000	9,000	7,220	1,780
Other	99,000	119,290	96,176	23,114
Total Board of County Commissioners	482,172	518,867	481,018	37,849
County Auditor				
General Office				
Salary and Wages	250,390	250,390	249,953	437
Fringe Benefits	35,054	39,901	39,840	61
Contractual Services	13,753	13,753	11,952	1,801
Supplies and Materials	7,405	7,376	7,276	100
Other	21,783	21,584	19,461	2,123
Total County Auditor	328,385	333,004	328,482	4,522
Treasurer				
Salary and Wages	107,275	107,275	107,115	160
Fringe Benefits	15,019	17,368	17,105	263
Contractual Services	14,250	17,425	17,318	107
Supplies and Materials	1,200	1,100	1,098	2
Other	6,208	5,971	5,920	51
Total Treasurer	143,952	149,139	148,556	583
Prosecuting Attorney				
Salary and Wages	736,718	731,518	716,036	15,482
Fringe Benefits	103,140	116,166	115,833	333
Supplies and Materials	4,500	5,000	4,940	60
Capital Outlay and Equipment	3,000	3,000	3,000	0
Other	71,852	76,552	76,324	228
Total Prosecuting Attorney	919,210	932,236	916,133	16,103
Board of Revision				
Supplies and Materials	500	500	0	500
Total Board of Revision	500	500	0	500

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
Bureau of Inspection				
Examination	75,000	75,000	68,620	6,380
Total Bureau of Inspection	75,000	75,000	68,620	6,380
Settlement Fees				
Other Expenses	42,000	32,948	32,948	0
Total Settlement Fees	42,000	32,948	32,948	0
County Planning Commission				
Other Expenses	12,888	12,888	10,229	2,659
Total County Planning Commission	12,888	12,888	10,229	2,659
Data Processing				
Salary and Wages	34,000	34,000	34,000	0
Fringe Benefits	4,760	5,928	5,928	0
Contractual Services	44,453	44,452	44,452	0
Supplies and Materials	13,188	13,188	12,762	426
Capital Outlay and Equipment	4,643	4,643	4,643	0
Total Data Processing	101,044	102,211	101,785	426
Board of Elections				
Salary and Wages	377,148	424,120	424,120	0
Fringe Benefits	41,041	55,362	55,362	0
Contractual Services	119,500	121,715	121,715	0
Supplies and Materials	20,000	32,592	32,592	0
Capital Outlay and Equipment	26,000	29,398	29,398	0
Other	8,000	9,556	9,556	0
Total Board of Elections	591,689	672,743	672,743	0
Recorder				
General Office				
Salary and Wages	118,375	118,375	116,959	1,416
Fringe Benefits	16,573	18,595	18,595	0
Contractual Services	75,000	75,000	74,799	201
Supplies and Materials	4,090	4,090	3,583	507
Other	5,809	6,095	2,915	3,180
Total General Office	219,847	222,155	216,851	5,304
Microfilm				
Salary and Wages	38,095	38,095	37,965	130
Fringe Benefits	5,605	6,356	6,084	272
Contractual Services	5,500	6,930	6,930	0
Supplies and Materials	1,200	1,525	1,525	0
Total Microfilm	50,400	52,906	52,504	402
Total Recorder	270,247	275,061	269,355	5,706

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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
County Commissioners - Other				
Capital Outlay and Equipment	296,328	336,212	186,070	150,142
Other	2,500	2,500	2,500	0
Total County Commissioners - Other	298,828	338,712	188,570	150,142
Buildings and Grounds				
Salary and Wages	160,000	160,000	146,039	13,961
Fringe Benefits	22,400	23,369	23,369	0
Contractual Services	395,500	472,189	401,498	70,691
Supplies and Materials	45,400	65,400	52,163	13,237
Capital Outlay and Equipment	64,000	62,728	16,599	46,129
Other	14,500	36,950	11,063	25,887
Total Buildings and Grounds	701,800	820,636	650,731	169,905
Insurances				
Contractual Services	1,228,572	1,247,076	1,245,756	1,320
Other	11,000	11,000	4,815	6,185
Total Insurances	1,239,572	1,258,076	1,250,571	7,505
Unanticipated Emergencies				
Contractual Services	283,354	284,503	264,539	19,964
Other	83,000	141,884	0	141,884
Total Unanticipated Emergencies	366,354	426,387	264,539	161,848
Total General Government - Legislative and Executive	5,573,641	5,948,408	5,384,280	564,128
General Government - Judicial				
Court of Appeals				
Contractual Services	545	0	0	0
Supplies and Materials	1,550	1,013	1,013	0
Capital Outlay and Equipment	6,450	7,901	7,901	0
Other	125	0	0	0
Total Court of Appeals	8,670	8,914	8,914	0
Common Pleas Court				
Salary and Wages	327,410	340,784	335,032	5,752
Fringe Benefits	45,816	52,900	52,892	8
Contractual Services	112,600	115,100	102,501	12,599
Supplies and Materials	15,000	15,000	13,344	1,656
Other	9,200	9,200	6,893	2,307
Total Common Pleas Court	510,026	532,984	510,662	22,322
Law Library				
Salary and Wages	28,305	28,305	28,033	272
Fringe Benefits	3,962	4,492	4,492	0
Other	1,200	1,200	1,200	0
Total Law Library	33,467	33,997	33,725	272

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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Judicial (continued)				
Juvenile Court				
Salary and Wages	368,500	366,500	364,568	1,932
Fringe Benefits	56,590	64,634	59,550	5,084
Contractual Services	6,400	6,400	3,840	2,560
Supplies and Materials	15,000	15,000	10,855	4,145
Other	101,800	103,800	86,975	16,825
Total Juvenile Court	548,290	556,334	525,788	30,546
Probate Court				
Salary and Wages	128,300	125,700	117,839	7,861
Fringe Benefits	17,962	19,437	19,363	74
Contractual Services	18,000	14,475	13,734	741
Supplies and Materials	7,000	7,000	5,174	1,826
Other	6,000	8,500	6,644	1,856
Total Probate Court	177,262	175,112	162,754	12,358
Clerk of Courts				
Salary and Wages	136,497	142,597	142,372	225
Fringe Benefits	19,109	21,997	21,997	0
Contractual Services	4,300	4,300	0	4,300
Other	1,200	1,120	0	1,120
Total Clerk of Courts	161,106	170,014	164,369	5,645
Municipal Court				
Salary and Wages	87,591	87,591	85,318	2,273
Fringe Benefits	12,262	13,970	13,415	555
Contractual Services	69,167	69,167	60,585	8,582
Total Municipal Court	169,020	170,728	159,318	11,410
County Commissioners - Other				
Contractual Services	665,000	665,000	591,132	73,868
Other	0	6,000	5,121	879
Total County Commissioners - Other	665,000	671,000	596,253	74,747
Total General Government - Judicial	2,272,841	2,319,083	2,161,783	157,300
Public Safety				
Board of County Commissioners				
Contractual Services	25,000	18,000	1,320	16,680
Total Board of County Commissioners	25,000	18,000	1,320	16,680
Coroner				
Salary and Wages	55,100	55,100	55,099	1
Fringe Benefits	7,714	8,833	8,833	0
Contractual Services	48,112	54,112	44,545	9,567
Supplies and Materials	250	250	0	250
Other	16,000	10,000	375	9,625
Total Coroner	127,176	128,295	108,852	19,443

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Public Safety (continued)				
Sheriff				
Salary and Wages	1,212,518	1,235,120	1,232,984	2,136
Fringe Benefits	196,164	257,465	238,224	19,241
Contractual Services	91,774	77,023	77,016	7
Supplies and Materials	103,757	123,710	122,899	811
Capital Outlay and Equipment	21,493	21,095	20,413	682
Other	45,853	40,306	39,659	647
Total Sheriff	1,671,559	1,754,719	1,731,195	23,524
County Commissioners - Other				
Contractual Services	1,337,568	1,437,568	1,267,260	170,308
Total County Commissioners - Other	1,337,568	1,437,568	1,267,260	170,308
Total Public Safety	3,161,303	3,338,582	3,108,627	229,955
Public Works				
Board of County Commissioners				
Contractual Services	83,000	83,000	83,000	0
Total Board of County Commissioners	83,000	83,000	83,000	0
Total Public Works	83,000	83,000	83,000	0
Health				
Vital Statistics				
Other	1,000	1,000	835	165
Total Vital Statistics	1,000	1,000	835	165
Agriculture				
Other	287,245	287,245	287,245	0
Total Agriculture	287,245	287,245	287,245	0
Other Health				
Other	84,583	84,583	82,151	2,432
Total Other Health	84,583	84,583	82,151	2,432
County Commissioners - Other				
Contractual Services	92,000	142,000	115,663	26,337
Total County Commissioners - Other	92,000	142,000	115,663	26,337
Total Health	464,828	514,828	485,894	28,934

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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Human Services				
Soldier Relief				
Salary and Wages	100,979	97,072	96,878	194
Fringe Benefits	14,000	15,389	15,335	54
Supplies and Materials	3,000	5,685	5,675	10
Capital Outlay and Equipment	2,000	12,707	12,707	0
Other	281,500	278,482	278,361	121
Total Soldier Relief	401,479	409,335	408,956	379
Memorial Day Expense				
Supplies and Materials	27,000	25,318	25,318	0
Total Memorial Day Expense	27,000	25,318	25,318	0
Total Human Services	428,479	434,653	434,274	379
Conservation & Recreation				
Board of County Commissioners				
Other	11,000	12,500	9,234	3,266
Total Board of County Commissioners	11,000	12,500	9,234	3,266
Total Conservation & Recreation	11,000	12,500	9,234	3,266
Total Expenditures	11,995,092	12,651,054	11,667,092	983,962
Excess of Revenues Over (Under) Expenditures	(736,617)	(1,411,098)	701,943	2,113,041
Other Financing Sources (Uses):				
Sale of Capital Assets	400	400	1,600	1,200
Advances - In	0	0	12,454	12,454
Advances - Out	0	(12,454)	(12,454)	0
Transfers - Out	(1,025,613)	(1,069,208)	(1,060,707)	8,501
Total Other Financing Sources (Uses)	(1,025,213)	(1,081,262)	(1,059,107)	22,155
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,761,830)	(2,492,360)	(357,164)	2,135,196
Fund Balances (Deficit) at Beginning of Year	2,462,451	2,462,451	2,462,451	0
Prior Year Encumbrances Appropriated	29,909	29,909	29,909	0
Fund Balances (Deficit) at End of Year	<u>\$730,530</u>	<u>\$0</u>	<u>\$2,135,196</u>	<u>\$2,135,196</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$12,675,000	\$12,573,320	\$11,391,653	(\$1,181,667)
Other	5,000	5,000	6,433	1,433
Total Revenue	12,680,000	12,578,320	11,398,086	(1,180,234)
Expenditures:				
<i>Current:</i>				
Human Services				
Administration				
Salary and Wages	2,550,000	2,492,700	2,492,664	36
Fringe Benefits	1,204,674	1,241,952	1,239,873	2,079
Contractual Services	450,000	473,320	402,854	70,466
Supplies and Materials	155,000	155,000	146,639	8,361
Capital Outlay and Equipment	55,000	55,000	35,554	19,446
Other	1,288,600	1,307,941	1,234,462	73,479
Total Administrator	5,703,274	5,725,913	5,552,046	173,867
Social Services				
Salary and Wages	2,150,000	2,051,711	2,051,709	2
Fringe Benefits	1,122,922	1,096,198	1,094,282	1,916
Contractual Services	4,600,000	2,300,000	2,130,455	169,545
Supplies and Materials	25,000	25,000	24,646	354
Capital Outlay and Equipment	5,000	4,000	3,647	353
Other	495,000	601,300	553,060	48,240
Total Social Services	8,397,922	6,078,209	5,857,799	220,410
Total Expenditures	14,101,196	11,804,122	11,409,845	394,277
Excess of Revenues Over (Under) Expenditures	(1,421,196)	774,198	(11,759)	(785,957)
Other Financing Sources (Uses):				
Transfers - In	1,650,000	1,650,000	434,403	(1,215,597)
Transfers - Out	0	(330,000)	(330,000)	0
Total Other Financing Sources (Uses)	1,650,000	1,320,000	104,403	(1,215,597)

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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	228,804	2,094,198	92,644	(2,001,554)
Fund Balances (Deficit) at Beginning of Year	812,099	812,099	812,099	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,040,903</u>	<u>\$2,906,297</u>	<u>\$904,743</u>	<u>(\$2,001,554)</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$4,500,000	\$4,500,000	\$4,301,208	(\$198,792)
Charges for Services	2,000	2,000	516	(1,484)
Fines and Forfeitures	22,000	22,000	36,814	14,814
Interest	3,000	3,000	2,604	(396)
Other	8,000	8,000	44,436	36,436
Total Revenue	4,535,000	4,535,000	4,385,578	(149,422)
Expenditures:				
<i>Current:</i>				
Public Works				
County Engineer				
Salary and Wages	260,000	288,000	274,795	13,205
Fringe Benefits	89,000	90,835	90,835	0
Contractual Services	162,000	156,469	156,469	0
Supplies and Materials	10,000	10,000	10,000	0
Capital Outlay and Equipment	10,000	0	0	0
Other	85,800	58,426	55,941	2,485
Total County Engineer	616,800	603,730	588,040	15,690
Road				
Salary and Wages	1,100,000	1,042,383	1,001,434	40,949
Fringe Benefits	625,292	624,001	624,001	0
Supplies and Materials	500,000	692,204	692,204	0
Capital Outlay and Equipment	150,000	471,814	471,814	0
Other	500,000	520,395	520,395	0
Total Road	2,875,292	3,350,797	3,309,848	40,949
Bridge				
Contractual Services	915,000	780,873	730,899	49,974
Supplies and Materials	30,000	30,000	30,000	0
Capital Outlay and Equipment	1,000	0	0	0
Other	50,000	50,000	50,000	0
Total Bridge	996,000	860,873	810,899	49,974
Total Public Works	4,488,092	4,815,400	4,708,787	106,613

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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
<i>Debt Service:</i>				
Principal Retirement	38,400	38,415	38,415	0
Interest and Fiscal Charges	1,800	1,681	1,681	0
Total Debt Service	<u>40,200</u>	<u>40,096</u>	<u>40,096</u>	<u>0</u>
<i>Total Expenditures</i>	<u>4,528,292</u>	<u>4,855,496</u>	<u>4,748,883</u>	<u>106,613</u>
Excess of Revenues Over (Under) Expenditures	6,708	(320,496)	(363,305)	(42,809)
Other Financing Sources (Uses):				
Transfers - In	<u>0</u>	<u>0</u>	<u>167,204</u>	<u>167,204</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>167,204</u>	<u>167,204</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	6,708	(320,496)	(196,101)	124,395
Fund Balances (Deficit) at Beginning of Year	507,333	507,333	507,333	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>\$514,041</u></u>	<u><u>\$186,837</u></u>	<u><u>\$311,232</u></u>	<u><u>\$124,395</u></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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,140,941	\$3,140,941	\$3,264,329	\$123,388
Intergovernmental	3,373,919	3,373,919	3,044,531	(329,388)
Charges for Services	770,000	770,000	772,680	2,680
Other	151,000	125,795	232,825	107,030
Total Revenue	7,435,860	7,410,655	7,314,365	(96,290)
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	2,748,723	2,760,997	2,572,347	188,650
Fringe Benefits	1,107,030	1,132,340	1,111,892	20,448
Contractual Services	2,776,058	2,684,596	2,226,331	458,265
Supplies and Materials	39,624	49,794	45,029	4,765
Capital Outlay and Equipment	335,650	280,532	105,647	174,885
Other	1,069,630	1,114,453	976,034	138,419
Total Expenditures	8,076,715	8,022,712	7,037,280	985,432
Excess of Revenues Over (Under) Expenditures	(640,855)	(612,057)	277,085	889,142
Other Financing Sources (Uses):				
Sale of Capital Assets	0	640	640	0
Total Other Financing Sources (Uses)	0	640	640	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(640,855)	(611,417)	277,725	889,142
Fund Balances (Deficit) at Beginning of Year	2,906,320	2,906,320	2,906,320	0
Prior Year Encumbrances Appropriated	278,015	278,015	278,015	0
Fund Balances (Deficit) at End of Year	<u>\$2,543,480</u>	<u>\$2,572,918</u>	<u>\$3,462,060</u>	<u>\$889,142</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,963,051	\$3,963,051	\$4,119,051	\$156,000
Intergovernmental	2,242,620	2,242,620	2,233,395	(9,225)
Charges for Services	458,500	458,500	443,028	(15,472)
Other	95,000	95,000	152,029	57,029
Total Revenue	<u>6,759,171</u>	<u>6,759,171</u>	<u>6,947,503</u>	<u>188,332</u>
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	3,526,821	3,526,821	3,514,412	12,409
Fringe Benefits	1,667,581	1,725,081	1,698,382	26,699
Contractual Services	660,118	622,529	597,889	24,640
Supplies and Materials	224,530	304,181	256,806	47,375
Capital Outlay and Equipment	346,000	315,280	313,482	1,798
Other	863,066	893,953	700,884	193,069
Total Expenditures	<u>7,288,116</u>	<u>7,387,845</u>	<u>7,081,855</u>	<u>305,990</u>
Excess of Revenues Over (Under) Expenditures	(528,945)	(628,674)	(134,352)	494,322
Other Financing Sources (Uses):				
Transfers - Out	(250,000)	(250,000)	(250,000)	0
Total Other Financing Sources (Uses)	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(778,945)	(878,674)	(384,352)	494,322
Fund Balances (Deficit) at Beginning of Year	5,549,348	5,549,348	5,549,348	0
Prior Year Encumbrances Appropriated	232,796	232,796	232,796	0
Fund Balances (Deficit) at End of Year	<u>\$5,003,199</u>	<u>\$4,903,470</u>	<u>\$5,397,792</u>	<u>\$494,322</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,415,695	\$1,415,695	\$1,471,747	\$56,052
Intergovernmental	218,140	218,140	265,936	47,796
Total Revenue	1,633,835	1,633,835	1,737,683	103,848
Expenditures:				
<i>Current:</i>				
Health				
Contractual Services	1,800,000	1,970,417	1,918,703	51,714
Other	36,500	56,593	56,593	0
Total Expenditures	1,836,500	2,027,010	1,975,296	51,714
Excess of Revenues Over (Under) Expenditures	(202,665)	(393,175)	(237,613)	155,562
Fund Balances (Deficit) at Beginning of Year	1,075,243	1,075,243	1,075,243	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u><u>\$872,578</u></u>	<u><u>\$682,068</u></u>	<u><u>\$837,630</u></u>	<u><u>\$155,562</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges For Services	\$17,000	\$17,000	\$37,035	\$20,035
Licenses and Permits	120,000	120,000	146,415	26,415
Fines and Forfeitures	3,600	3,600	16,126	12,526
Sales Tax	0	0	77	77
Other	800	800	5,936	5,136
Total Revenue	141,400	141,400	205,589	64,189
Expenditures:				
<i>Current:</i>				
Health				
Salary and Wages	79,000	79,000	75,887	3,113
Fringe Benefits	34,985	35,234	34,716	518
Contractual Services	2,000	2,000	899	1,101
Supplies and Materials	21,600	26,600	20,050	6,550
Sales Tax	0	2,173	41	2,132
Other	38,648	47,216	34,890	12,326
Total Expenditures	176,233	192,223	166,483	25,740
Excess of Revenues Over (Under) Expenditures	(34,833)	(50,823)	39,106	89,929
Fund Balances (Deficit) at Beginning of Year	54,433	54,433	54,433	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$19,600</u>	<u>\$3,610</u>	<u>\$93,539</u>	<u>\$89,929</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, 2008

	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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$1,700,000	\$1,700,000	\$1,249,658	(\$450,342)
Charges for Services	180,000	180,000	222,032	42,032
Total Revenue	1,880,000	1,880,000	1,471,690	(408,310)
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	700,000	750,000	742,882	7,118
Fringe Benefits	359,952	390,492	352,234	38,258
Contractual Services	450,000	550,000	498,911	51,089
Other	340,000	63,225	46,609	16,616
Total Expenditures	1,849,952	1,753,717	1,640,636	113,081
Excess of Revenues Over (Under) Expenditures	30,048	126,283	(168,946)	(295,229)
Other Financing Sources (Uses):				
Transfers - In	0	0	330,000	330,000
Total Other Financing Sources (Uses)	0	0	330,000	330,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	30,048	126,283	161,054	34,771
Fund Balances (Deficit) at Beginning of Year	32,027	32,027	32,027	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$62,075</u>	<u>\$158,310</u>	<u>\$193,081</u>	<u>\$34,771</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$5,200	\$5,200	\$5,080	(\$120)
<i>Total Revenues</i>	5,200	5,200	5,080	(120)
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	12,000	12,000	5,302	6,698
<i>Total Expenditures</i>	12,000	12,000	5,302	6,698
Excess of Revenues Over (Under) Expenditures	(6,800)	(6,800)	(222)	6,578
Fund Balances (Deficit) at Beginning of Year	13,502	13,502	13,502	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,702</u>	<u>\$6,702</u>	<u>\$13,280</u>	<u>\$6,578</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$529,000	\$529,000	\$673,457	\$144,457
Other	0	0	124	124
Total Revenue	529,000	529,000	673,581	144,581
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	250,000	250,000	239,631	10,369
Fringe Benefits	104,523	108,989	100,415	8,574
Contractual Services	4,167	341,701	323,521	18,180
Supplies and Materials	0	2,500	2,392	108
Capital Outlay	282	20,282	12,945	7,337
Other	333,500	19,000	11,162	7,838
Total Expenditures	692,472	742,472	690,066	52,406
Excess of Revenues Over (Under) Expenditures	(163,472)	(213,472)	(16,485)	196,987
Fund Balances (Deficit) at Beginning of Year	574,736	574,736	574,736	0
Prior Year Encumbrances Appropriated	4,449	4,449	4,449	0
Fund Balances (Deficit) at End of Year	<u>\$415,713</u>	<u>\$365,713</u>	<u>\$562,700</u>	<u>\$196,987</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$17,500	\$17,500	\$17,500	\$0
Other	2,500	2,500	2,514	14
Total Revenue	20,000	20,000	20,014	14
Expenditures:				
<i>Current:</i>				
Public Works				
Salary and Wages	25,000	25,000	25,000	0
Fringe Benefits	4,110	4,184	4,178	6
Contractual Services	55,000	54,926	445	54,481
Total Expenditures	84,110	84,110	29,623	54,487
Excess of Revenues Over (Under) Expenditures	(64,110)	(64,110)	(9,609)	54,501
Other Financing Sources (Uses):				
Transfers - In	5,000	5,000	5,000	0
Total Other Financing Sources (Uses)	5,000	5,000	5,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(59,110)	(59,110)	(4,609)	54,501
Fund Balances (Deficit) at Beginning of Year	73,054	73,054	73,054	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$13,944</u>	<u>\$13,944</u>	<u>\$68,445</u>	<u>\$54,501</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$39,000	\$39,055	\$24,215	(\$14,840)
Other	2,000	4,035	2,055	(1,980)
Total Revenue	41,000	43,090	26,270	(16,820)
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	41,240	42,912	42,703	209
Fringe Benefits	13,806	8,203	7,380	823
Contractual Services	1,160	321	321	0
Supplies and Materials	4,500	6,590	4,233	2,357
Capital Outlay	4,000	6,733	6,733	0
Other	13,550	11,130	3,007	8,123
Total Expenditures	78,256	75,889	64,377	11,512
Excess of Revenues Over (Under) Expenditures	(37,256)	(32,799)	(38,107)	(5,308)
Other Financing Sources (Uses):				
Transfers - In	39,000	39,000	33,488	(5,512)
Total Other Financing Sources (Uses)	39,000	39,000	33,488	(5,512)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,744	6,201	(4,619)	(10,820)
Fund Balances (Deficit) at Beginning of Year	16,131	16,131	16,131	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$17,875</u>	<u>\$22,332</u>	<u>\$11,512</u>	<u>(\$10,820)</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$87,000	\$87,000	\$155,200	\$68,200
Other	0	0	8,024	8,024
Total Revenues	87,000	87,000	163,224	76,224
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Treasurer				
Salary and Wages	51,413	51,413	51,412	1
Fringe Benefits	26,728	27,757	27,633	124
Contractual Services	6,000	8,800	7,358	1,442
Supplies and Materials	0	200	99	101
Capital Outlay	1,000	1,000	151	849
Other	2,300	1,271	1,087	184
Total Treasurer	87,441	90,441	87,740	2,701
Prosecuting Attorney				
Salary and Wages	58,721	58,404	58,259	145
Fringe Benefits	9,293	9,821	9,816	5
Contractual Services	0	3,346	3,346	0
Supplies and Materials	1,500	1,969	1,806	163
Capital Outlay	5,000	3,320	2,438	882
Other	8,000	9,000	8,591	409
Total Prosecuting Attorney	82,514	85,860	84,256	1,604
Total Expenditures	169,955	176,301	171,996	4,305
Excess of Revenues Over (Under) Expenditures	(82,955)	(89,301)	(8,772)	80,529
Fund Balances (Deficit) at Beginning of Year	116,498	116,498	116,498	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$33,543</u>	<u>\$27,197</u>	<u>\$107,726</u>	<u>\$80,529</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$1,000	\$1,000	\$886	(\$114)
Other	0	0	125	125
Total Revenue	1,000	1,000	1,011	11
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Contractual Services	2,000	2,000	738	1,262
Other	2,000	2,000	1,544	456
Total Expenditures	4,000	4,000	2,282	1,718
Excess of Revenues Over (Under) Expenditures	(3,000)	(3,000)	(1,271)	1,729
Fund Balances (Deficit) at Beginning of Year	4,485	4,485	4,485	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,485</u>	<u>\$1,485</u>	<u>\$3,214</u>	<u>\$1,729</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$5,000	\$5,000	\$8,549	\$3,549
Licenses and Permits	5,700	5,700	5,610	(90)
<i>Total Revenue</i>	10,700	10,700	14,159	3,459
Expenditures:				
<i>Current:</i>				
Health				
Other	14,000	14,000	13,574	426
<i>Total Expenditures</i>	14,000	14,000	13,574	426
Excess of Revenues Over (Under) Expenditures	(3,300)	(3,300)	585	3,885
Fund Balances (Deficit) at Beginning of Year	6,311	6,311	6,311	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,011</u>	<u>\$3,011</u>	<u>\$6,896</u>	<u>\$3,885</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$12,200	\$12,200	\$12,707	\$507
<i>Total Revenue</i>	12,200	12,200	12,707	507
Expenditures:				
<i>Current:</i>				
General Government-Judicial Equipment	0	14,456	7,336	7,120
<i>Total Expenditures</i>	0	14,456	7,336	7,120
Excess of Revenues Over (Under) Expenditures	12,200	(2,256)	5,371	7,627
Fund Balances (Deficit) at Beginning of Year	14,456	14,456	14,456	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$26,656</u>	<u>\$12,200</u>	<u>\$19,827</u>	<u>\$7,627</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$5,000	\$5,000	\$3,825	(\$1,175)
<i>Total Revenue</i>	5,000	5,000	3,825	(1,175)
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	0	5,310	850	4,460
<i>Total Expenditures</i>	0	5,310	850	4,460
Excess of Revenues Over (Under) Expenditures	5,000	(310)	2,975	3,285
Fund Balances (Deficit) at Beginning of Year	5,310	5,310	5,310	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$10,310</u>	<u>\$5,000</u>	<u>\$8,285</u>	<u>\$3,285</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$16,000	\$16,000	\$21,372	\$5,372
<i>Total Revenue</i>	16,000	16,000	21,372	5,372
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	16,000	16,000	21,372	5,372
Fund Balances (Deficit) at Beginning of Year	25,786	25,786	25,786	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$41,786</u>	<u>\$41,786</u>	<u>\$47,158</u>	<u>\$5,372</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,000	\$2,000	\$3,566	\$1,566
<i>Total Revenue</i>	2,000	2,000	3,566	1,566
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	0	6,090	6,090	0
<i>Total Expenditures</i>	0	6,090	6,090	0
Excess of Revenues Over (Under) Expenditures	2,000	(4,090)	(2,524)	1,566
Fund Balances (Deficit) at Beginning of Year	5,774	5,774	5,774	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$7,774</u>	<u>\$1,684</u>	<u>\$3,250</u>	<u>\$1,566</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$4,500	\$8,616	\$9,826	\$1,210
<i>Total Revenue</i>	4,500	8,616	9,826	1,210
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	0	23,881	17,238	6,643
<i>Total Expenditures</i>	0	23,881	17,238	6,643
Excess of Revenues Over (Under) Expenditures	4,500	(15,265)	(7,412)	7,853
Other Financing Sources (Uses):				
Transfers - In	0	5,884	5,884	0
<i>Total Other Financing Sources (Uses)</i>	0	5,884	5,884	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,500	(9,381)	(1,528)	7,853
Fund Balances (Deficit) at Beginning of Year	9,381	9,381	9,381	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$13,881</u>	<u>\$0</u>	<u>\$7,853</u>	<u>\$7,853</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$7,200	\$7,200	\$7,375	\$175
<i>Total Revenue</i>	7,200	7,200	7,375	175
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	37,000	37,000	0	37,000
<i>Total Expenditures</i>	37,000	37,000	0	37,000
Excess of Revenues Over (Under) Expenditures	(29,800)	(29,800)	7,375	37,175
Fund Balances (Deficit) at Beginning of Year	31,416	31,416	31,416	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,616</u>	<u>\$1,616</u>	<u>\$38,791</u>	<u>\$37,175</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,000	\$2,000	\$2,143	\$143
<i>Total Revenue</i>	2,000	2,000	2,143	143
Expenditures:				
<i>Current:</i>				
Health				
Other	12,700	12,700	0	12,700
<i>Total Expenditures</i>	12,700	12,700	0	12,700
Excess of Revenues Over (Under) Expenditures	(10,700)	(10,700)	2,143	12,843
Fund Balances (Deficit) at Beginning of Year	13,326	13,326	13,326	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,626</u>	<u>\$2,626</u>	<u>\$15,469</u>	<u>\$12,843</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$3,000	\$6,234	\$6,414	\$180
<i>Total Revenue</i>	3,000	6,234	6,414	180
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	0	7,517	6,995	522
<i>Total Expenditures</i>	0	7,517	6,995	522
Excess of Revenues Over (Under) Expenditures	3,000	(1,283)	(581)	702
Fund Balances (Deficit) at Beginning of Year	1,283	1,283	1,283	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,283</u>	<u>\$0</u>	<u>\$702</u>	<u>\$702</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,000	\$15,400	\$17,427	\$2,027
<i>Total Revenue</i>	2,000	15,400	17,427	2,027
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	7,500	11,190	11,190	0
Supplies and Materials	0	1,204	1,204	0
<i>Total Expenditures</i>	7,500	12,394	12,394	0
Excess of Revenues Over (Under) Expenditures	(5,500)	3,006	5,033	2,027
Fund Balances (Deficit) at Beginning of Year	9,371	9,371	9,371	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,871</u>	<u>\$12,377</u>	<u>\$14,404</u>	<u>\$2,027</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$32,500	\$77,000	\$87,790	\$10,790
Total Revenue	32,500	77,000	87,790	10,790
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	30,000	72,109	71,245	864
Fringe Benefits	5,763	15,994	13,387	2,607
Total Expenditures	35,763	88,103	84,632	3,471
Excess of Revenues Over (Under) Expenditures	(3,263)	(11,103)	3,158	14,261
Other Financing Sources (Uses):				
Transfers - Out	0	(2,860)	(2,860)	0
Total Other Financing Sources (Uses)	0	(2,860)	(2,860)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(3,263)	(13,963)	298	14,261
Fund Balances (Deficit) at Beginning of Year	14,076	14,076	14,076	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$10,813</u>	<u>\$113</u>	<u>\$14,374</u>	<u>\$14,261</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$37	\$37	\$49	\$12
Total Revenue	37	37	49	12
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	1,900	1,900	0	1,900
Total Expenditures	1,900	1,900	0	1,900
Excess of Revenues Over (Under) Expenditures	(1,863)	(1,863)	49	1,912
Fund Balances (Deficit) at Beginning of Year	1,978	1,978	1,978	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$115</u>	<u>\$115</u>	<u>\$2,027</u>	<u>\$1,912</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$200	\$200	\$425	\$225
<i>Total Revenue</i>	200	200	425	225
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	200	200	425	225
Fund Balances (Deficit) at Beginning of Year	980	980	980	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,180</u>	<u>\$1,180</u>	<u>\$1,405</u>	<u>\$225</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$10,000	\$10,000	\$16,289	\$6,289
Other	0	0	250	250
Total Revenue	10,000	10,000	16,539	6,539
Expenditures:				
<i>Current:</i>				
Public Safety				
Sheriff				
Other	10,810	6,661	6,383	278
Total Sheriff	10,810	6,661	6,383	278
Prosecuting Attorney				
Other	5,000	8,000	5,530	2,470
Total Prosecuting Attorney	5,000	8,000	5,530	2,470
Total Expenditures	15,810	14,661	11,913	2,748
Excess of Revenues Over (Under) Expenditures	(5,810)	(4,661)	4,626	9,287
Other Financing Sources (Uses):				
Advances - In	0	0	4,089	4,089
Advances - Out	0	(4,089)	(4,089)	0
Total Other Financing Sources (Uses)	0	(4,089)	0	4,089
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(5,810)	(8,750)	4,626	13,376
Fund Balances (Deficit) at Beginning of Year	36,284	36,284	36,284	0
Prior Year Encumbrances Appropriated	60	60	60	0
Fund Balances (Deficit) at End of Year	<u>\$30,534</u>	<u>\$27,594</u>	<u>\$40,970</u>	<u>\$13,376</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$15,000	\$15,000	\$23,020	\$8,020
<i>Total Revenue</i>	15,000	15,000	23,020	8,020
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	6,695	6,695	6,631	64
Fringe Benefits	1,063	1,213	1,186	27
Other	2,000	2,000	1,495	505
<i>Total Expenditures</i>	9,758	9,908	9,312	596
Excess of Revenues Over (Under) Expenditures	5,242	5,092	13,708	8,616
Fund Balances (Deficit) at Beginning of Year	54,214	54,214	54,214	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$59,456</u>	<u>\$59,306</u>	<u>\$67,922</u>	<u>\$8,616</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$252,000	\$252,000	\$212,012	(\$39,988)
Interest	562	562	321	(241)
Other	222	222	65	(157)
Total Revenue	252,784	252,784	212,398	(40,386)
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	141,739	130,145	126,868	3,277
Fringe Benefits	77,284	56,902	51,206	5,696
Contractual Services	34,000	28,767	28,768	(1)
Supplies and Materials	26,000	23,510	23,510	0
Other	34,000	33,991	33,991	0
Total Expenditures	313,023	273,315	264,343	8,972
Excess of Revenues Over (Under) Expenditures	(60,239)	(20,531)	(51,945)	(31,414)
Fund Balances (Deficit) at Beginning of Year	60,918	60,918	60,918	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$679</u>	<u>\$40,387</u>	<u>\$8,973</u>	<u>(\$31,414)</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$27,000	\$27,000	\$28,128	\$1,128
<i>Total Revenue</i>	27,000	27,000	28,128	1,128
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	69,000	68,642	9,925	58,717
<i>Total Expenditures</i>	69,000	68,642	9,925	58,717
Excess of Revenues Over (Under) Expenditures	(42,000)	(41,642)	18,203	59,845
Fund Balances (Deficit) at Beginning of Year	34,641	34,641	34,641	0
Prior Year Encumbrances Appropriated	9,000	9,000	9,000	0
Fund Balances (Deficit) at End of Year	<u>\$1,641</u>	<u>\$1,999</u>	<u>\$61,844</u>	<u>\$59,845</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Project Lifesaver Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$50	\$50
<i>Total Revenue</i>	0	0	50	50
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	50	50
Fund Balances (Deficit) at Beginning of Year	1,194	1,194	1,194	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,194</u>	<u>\$1,194</u>	<u>\$1,244</u>	<u>\$50</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Bikeway Grant Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$38,000	\$38,000	\$0
<i>Total Revenue</i>	0	38,000	38,000	0
Expenditures:				
<i>Current:</i>				
Conservation and Recreation Capital Outlay and Equipment	0	38,000	38,000	0
<i>Total Expenditures</i>	0	38,000	38,000	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
T.B. Hospital Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$136,505	\$136,505	\$145,278	\$8,773
Intergovernmental	25,717	25,717	27,017	1,300
Other	0	0	110	110
Total Revenue	162,222	162,222	172,405	10,183
Expenditures:				
<i>Current:</i>				
Health				
Contractual Services	779,543	779,899	123,150	656,749
Other	15,370	11,807	5,257	6,550
Total Expenditures	794,913	791,706	128,407	663,299
Excess of Revenues Over (Under) Expenditures	(632,691)	(629,484)	43,998	673,482
Fund Balances (Deficit) at Beginning of Year	633,938	633,938	633,938	0
Prior Year Encumbrances Appropriated	10,620	10,620	10,620	0
Fund Balances (Deficit) at End of Year	<u>\$11,867</u>	<u>\$15,074</u>	<u>\$688,556</u>	<u>\$673,482</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$428,909	\$441,727	\$449,161	\$7,434
Intergovernmental	67,309	67,309	78,804	11,495
Total Revenue	496,218	509,036	527,965	18,929
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	471,887	495,163	495,163	0
Other	24,000	14,000	12,598	1,402
Total Expenditures	495,887	509,163	507,761	1,402
Excess of Revenues Over (Under) Expenditures	331	(127)	20,204	20,331
Fund Balances (Deficit) at Beginning of Year	127	127	127	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$458</u>	<u>\$0</u>	<u>\$20,331</u>	<u>\$20,331</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales Tax	\$1,131,545	\$1,131,545	\$1,267,385	\$135,840
Other	40,000	40,000	40,347	347
Total Revenue	1,171,545	1,171,545	1,307,732	136,187
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	574,500	613,309	613,309	0
Fringe Benefits	221,188	241,488	240,137	1,351
Contractual Services	131,968	95,251	93,724	1,527
Supplies and Materials	19,250	31,549	29,980	1,569
Capital Outlay and Equipment	309,665	301,911	281,683	20,228
Other	102,500	122,595	103,042	19,553
Total Expenditures	1,359,071	1,406,103	1,361,875	44,228
Excess of Revenues Over (Under) Expenditures	(187,526)	(234,558)	(54,143)	180,415
Fund Balances (Deficit) at Beginning of Year	744,080	744,080	744,080	0
Prior Year Encumbrances Appropriated	150,390	150,390	150,390	0
Fund Balances (Deficit) at End of Year	<u>\$706,944</u>	<u>\$659,912</u>	<u>\$840,327</u>	<u>\$180,415</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, 2008

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Insurance Reimbursements Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$6,173	\$6,173	\$0
<i>Total Revenue</i>	0	6,173	6,173	0
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive Equipment	0	6,173	6,173	0
<i>Total Expenditures</i>	0	6,173	6,173	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DUI Grant Fund
For the Year Ended December 31, 2008

	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, 2008

	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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$1,416,933	\$1,416,933	\$599,871	(\$817,062)
<i>Total Revenue</i>	1,416,933	1,416,933	599,871	(817,062)
Expenditures:				
<i>Current:</i>				
Public Works				
Contractual Services	1,276,258	634,454	558,549	75,905
<i>Total Expenditures</i>	1,276,258	634,454	558,549	75,905
Excess of Revenues Over (Under) Expenditures	140,675	782,479	41,322	(741,157)
Other Financing Sources (Uses):				
Transfers - In	0	20,000	20,000	0
<i>Total Other Financing Sources (Uses)</i>	0	20,000	20,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	140,675	802,479	61,322	(741,157)
Fund Balances (Deficit) at Beginning of Year	25,274	25,274	25,274	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$165,949</u>	<u>\$827,753</u>	<u>\$86,596</u>	<u>(\$741,157)</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$20,539	\$20,539
Other	0	0	0	0
Total Revenue	0	0	20,539	20,539
Expenditures:				
<i>Current:</i>				
Economic Development and Assistance				
Contract Services	30,000	30,000	12,332	17,668
Total Expenditures	30,000	30,000	12,332	17,668
Excess of Revenues Over (Under) Expenditures	(30,000)	(30,000)	8,207	38,207
Other Financing Sources (Uses):				
Loan Paybacks	0	0	42,422	42,422
Transfers - Out	0	(20,000)	(20,000)	0
Total Other Financing Sources (Uses)	0	(20,000)	22,422	42,422
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(30,000)	(50,000)	30,629	80,629
Fund Balances (Deficit) at Beginning of Year	238,566	238,566	238,566	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$208,566</u>	<u>\$188,566</u>	<u>\$269,195</u>	<u>\$80,629</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$1,115,000	\$1,115,000	\$947,395	(\$167,605)
Total Revenue	1,115,000	1,115,000	947,395	(167,605)
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	1,050,000	924,374	758,158	166,216
Other	65,000	65,000	0	65,000
Total Expenditures	1,115,000	989,374	758,158	231,216
Excess of Revenues Over (Under) Expenditures	0	125,626	189,237	(398,821)
Fund Balances (Deficit) at Beginning of Year	43,820	43,820	43,820	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$43,820</u>	<u>\$169,446</u>	<u>\$233,057</u>	<u>(\$398,821)</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, 2008

	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 - Out	(167,204)	(167,204)	(167,204)	0
Total Other Financing Sources (Uses)	(167,204)	(167,204)	(167,204)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(167,204)	(167,204)	(167,204)	0
Fund Balances (Deficit) at Beginning of Year	167,204	167,204	167,204	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
FEMA Reimbursement Grant Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,729	4,729	4,729	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,729</u>	<u>\$4,729</u>	<u>\$4,729</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Emergency Relief and Cleanup Grant Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$5,000	\$5,000	\$0	(\$5,000)
Other	4,000	4,000	0	(4,000)
Total Revenue	9,000	9,000	0	(9,000)
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	4,000	3,463	553	2,910
Other	5,000	5,000	1,050	3,950
Total Expenditures	9,000	8,463	1,603	6,860
Excess of Revenues Over (Under) Expenditures	0	537	(1,603)	(2,140)
Fund Balances (Deficit) at Beginning of Year	8,463	8,463	8,463	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$8,463	\$9,000	\$6,860	(\$2,140)

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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$74,395	\$95,064	\$67,913	(\$27,151)
Total Revenue	74,395	95,064	67,913	(27,151)
Expenditures:				
<i>Current:</i>				
Public Safety				
Capital Outlay and Equipment	0	67,633	67,633	0
Total Expenditures	0	67,633	67,633	0
Excess of Revenues Over (Under) Expenditures	74,395	27,431	280	(27,151)
Other Financing Sources (Uses):				
Transfers - Out	0	(280)	(280)	0
Total Other Financing Sources (Uses)	0	(280)	(280)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	74,395	27,151	0	(27,151)
Fund Balances (Deficit) at Beginning of Year	7,864	7,864	7,864	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$82,259</u>	<u>\$35,015</u>	<u>\$7,864</u>	<u>(\$27,151)</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, 2008

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
EMA Pre-Disaster Mitigation Grant Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	6,500	6,500	6,500	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,500</u>	<u>\$6,500</u>	<u>\$6,500</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
EMA Cert Grant Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$7,500	\$7,500	\$7,120	(\$380)
<i>Total Revenue</i>	7,500	7,500	7,120	(380)
Expenditures:				
<i>Current:</i>				
Public Safety				
Capital Outlay and Equipment	0	6,701	6,701	0
Other	0	755	755	0
<i>Total Expenditures</i>	0	7,456	7,456	0
Excess of Revenues Over (Under) Expenditures	7,500	44	(336)	(380)
Fund Balances (Deficit) at Beginning of Year	336	336	336	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$7,836</u>	<u>\$380</u>	<u>\$0</u>	<u>(\$380)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
American Disabilities Act Grant Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$7,971	\$7,971	\$0
<i>Total Revenue</i>	0	7,971	7,971	0
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive Capital Outlay and Equipment	0	7,971	7,898	73
<i>Total Expenditures</i>	0	7,971	7,898	73
Excess of Revenues Over (Under) Expenditures	0	0	73	73
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>\$73</u>	<u>\$73</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
CAC/NCA Grant Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$10,000	\$10,000	\$0	(\$10,000)
<i>Total Revenue</i>	10,000	10,000	0	(10,000)
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	10,000	10,000	0	(10,000)
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$0</u>	<u>(\$10,000)</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	9,033	9,033	9,033	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$9,033</u>	<u>\$9,033</u>	<u>\$9,033</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
TASC Athens County Municipal Drug Court Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,568	4,568	4,568	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,568</u>	<u>\$4,568</u>	<u>\$4,568</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Litter Control Fund
For the Year Ended December 31, 2008

	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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$12,000	\$13,620	\$13,620	\$0
Total Revenue	12,000	13,620	13,620	0
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	0	2,455	2,455	0
Materials and Supplies	0	1,000	0	1,000
Other	0	45,062	22,455	22,607
Total Expenditures	0	48,517	24,910	23,607
Excess of Revenues Over (Under) Expenditures	12,000	(34,897)	(11,290)	23,607
Fund Balances (Deficit) at Beginning of Year	35,080	35,080	35,080	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$47,080</u>	<u>\$183</u>	<u>\$23,790</u>	<u>\$23,607</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	480	480	480	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$480</u>	<u>\$480</u>	<u>\$480</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate Court Mental Illness Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$37,000	\$37,000	\$67,662	\$30,662
Total Revenue	37,000	37,000	67,662	30,662
Expenditures:				
<i>Current:</i>				
General Government-Judicial Contractual Services	40,000	60,000	47,725	12,275
Total Expenditures	40,000	60,000	47,725	12,275
Excess of Revenues Over (Under) Expenditures	(3,000)	(23,000)	19,937	42,937
Fund Balances (Deficit) at Beginning of Year	31,509	31,509	31,509	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$28,509</u>	<u>\$8,509</u>	<u>\$51,446</u>	<u>\$42,937</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, 2008

	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	25,139	25,139	25,139	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$25,139</u>	<u>\$25,139</u>	<u>\$25,139</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, 2008

	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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$7,000	\$7,000	\$25,566	\$18,566
<i>Total Revenue</i>	7,000	7,000	25,566	18,566
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	7,000	7,000	6,763	237
Fringe Benefits	31	31	0	31
<i>Total Expenditures</i>	7,031	7,031	6,763	268
Excess of Revenues Over (Under) Expenditures	(31)	(31)	18,803	18,834
Fund Balances (Deficit) at Beginning of Year	6,899	6,899	6,899	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,868</u>	<u>\$6,868</u>	<u>\$25,702</u>	<u>\$18,834</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
911 Government Assistance Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$76,600	\$76,600	\$122,358	\$45,758
<i>Total Revenue</i>	76,600	76,600	122,358	45,758
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	76,600	76,600	122,358	45,758
Fund Balances (Deficit) at Beginning of Year	180,901	180,901	180,901	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>\$257,501</u>	<u>\$257,501</u>	<u>\$303,259</u>	<u>\$45,758</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
McBee's Grant Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$65,842	\$65,842	\$0
<i>Total Revenue</i>	0	65,842	65,842	0
Expenditures:				
<i>Current:</i>				
Economic Development and Assistance				
Contractual Services	0	22,008	22,008	0
Total Economic Development and Assistance	0	22,008	22,008	0
<i>Debt Service:</i>				
Principal Retirement	0	278,000	278,000	0
Interest and Fiscal Charges	0	12,414	12,414	0
Total Debt Service	0	290,414	290,414	0
<i>Total Expenditures</i>	0	312,422	312,422	0
Excess of Revenues Over (Under) Expenditures	0	(246,580)	(246,580)	0
Other Financing Sources (Uses):				
Advances - In	0	12,454	12,454	0
Advances - Out	0	(12,454)	(12,454)	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(246,580)	(246,580)	0
Fund Balances (Deficit) at Beginning of Year	246,580	246,580	246,580	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$246,580</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
Youth Services Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$76,905	\$184,606	\$184,606	\$0
Other	0	70,039	70,045	6
Total Revenue	76,905	254,645	254,651	6
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	65,000	183,150	113,627	69,523
Fringe Benefits	46,500	109,012	55,633	53,379
Contractual Services	21,040	103,769	69,749	34,020
Other	35,500	128,504	39,875	88,629
Total Expenditures	168,040	524,435	278,884	245,551
Excess of Revenues Over (Under) Expenditures	(91,135)	(269,790)	(24,233)	245,557
Fund Balances (Deficit) at Beginning of Year	295,790	295,790	295,790	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$204,655</u>	<u>\$26,000</u>	<u>\$271,557</u>	<u>\$245,557</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$22,000	\$22,000	\$19,149	(\$2,851)
Other	0	0	25	25
Total Revenue	22,000	22,000	19,174	(2,826)
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	6,000	6,000	3,472	2,528
Other	52,000	52,000	740	51,260
Total Expenditures	58,000	58,000	4,212	53,788
Excess of Revenues Over (Under) Expenditures	(36,000)	(36,000)	14,962	50,962
Other Financing Sources (Uses):				
Advances - In	0	0	27,245	27,245
Total Other Financing Sources (Uses)	0	0	27,245	27,245
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(36,000)	(36,000)	42,207	78,207
Fund Balances (Deficit) at Beginning of Year	73,895	73,895	73,895	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$37,895	\$37,895	\$116,102	\$78,207

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Juvenile SCO FY 07 Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$39,000	\$36,624	\$12,361	(\$24,263)
Total Revenue	39,000	36,624	12,361	(24,263)
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	10,000	7,032	7,032	0
Fringe Benefits	5,700	4,676	4,676	0
Contractual Services	1,000	1,895	1,895	0
Other	1,000	0	0	0
Total Expenditures	17,700	13,603	13,603	0
Excess of Revenues Over (Under) Expenditures	21,300	23,021	(1,242)	(24,263)
Other Financing Sources (Uses):				
Advances - Out	0	(27,245)	(27,245)	0
Total Other Financing Sources (Uses)	0	(27,245)	(27,245)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	21,300	(4,224)	(28,487)	(24,263)
Fund Balances (Deficit) at Beginning of Year	28,487	28,487	28,487	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$49,787</u>	<u>\$24,263</u>	<u>\$0</u>	<u>(\$24,263)</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, 2008

	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 - Out	0	(45)	(45)	0
Total Other Financing Sources (Uses)	0	(45)	(45)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(45)	(45)	0
Fund Balances (Deficit) at Beginning of Year	45	45	45	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$45</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
JAG Grant Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$21,386	\$21,386	\$21,669	\$283
Total Revenue	21,386	21,386	21,669	283
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	5,752	35,311	33,634	1,677
Supplies and Materials	406	636	406	230
Total Expenditures	6,158	35,947	34,040	1,907
Excess of Revenues Over (Under) Expenditures	15,228	(14,561)	(12,371)	2,190
Other Financing Sources (Uses):				
Transfers - In	7,968	7,968	7,968	0
Transfers - Out	(638)	(604)	(604)	0
Total Other Financing Sources (Uses)	7,330	7,364	7,364	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	22,558	(7,197)	(5,007)	2,190
Fund Balances (Deficit) at Beginning of Year	6,791	6,791	6,791	0
Prior Year Encumbrances Appropriated	406	406	406	0
Fund Balances (Deficit) at End of Year	<u>\$29,755</u>	<u>\$0</u>	<u>\$2,190</u>	<u>\$2,190</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$137,108	\$147,112	\$136,569	(\$10,543)
Other	2,160	2,196	1,751	(445)
Total Revenue	139,268	149,308	138,320	(10,988)
Expenditures:				
<i>Current:</i>				
Human Services				
Contractual Services	106,425	166,693	161,766	4,927
Supplies and Materials	1,071	2,395	1,965	430
Capital Outlay and Equipment	2,000	0	0	0
Other	29,880	10,836	7,133	3,703
Total Expenditures	139,376	179,924	170,864	9,060
Excess of Revenues Over (Under) Expenditures	(108)	(30,616)	(32,544)	(1,928)
Other Financing Sources (Uses):				
Transfers - In	30,917	31,066	31,066	0
Transfers - Out	(1,378)	0	0	0
Total Other Financing Sources (Uses)	29,539	31,066	31,066	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	29,431	450	(1,478)	(1,928)
Fund Balances (Deficit) at Beginning of Year	10,453	10,453	10,453	0
Prior Year Encumbrances Appropriated	71	71	71	0
Fund Balances (Deficit) at End of Year	<u>\$39,955</u>	<u>\$10,974</u>	<u>\$9,046</u>	<u>(\$1,928)</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$48,249	\$48,249	\$34,606	(\$13,643)
Other	0	0	22	22
Total Revenue	48,249	48,249	34,628	(13,621)
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	33,592	36,090	33,555	2,535
Fringe Benefits	13,157	13,519	12,429	1,090
Equipment	1,000	1,000	1,000	0
Other	500	500	500	0
Total Expenditures	48,249	51,109	47,484	3,625
Excess of Revenues Over (Under) Expenditures	0	(2,860)	(12,856)	(9,996)
Other Financing Sources (Uses):				
Advances - In	0	4,089	4,089	0
Advances - Out	0	(4,089)	(4,089)	0
Transfers - In	12,062	14,922	14,922	0
Total Other Financing Sources (Uses)	12,062	14,922	14,922	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	12,062	12,062	2,066	(9,996)
Fund Balances (Deficit) at Beginning of Year	2,040	2,040	2,040	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$14,102</u>	<u>\$14,102</u>	<u>\$4,106</u>	<u>(\$9,996)</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, 2008

	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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,057	4,057	4,057	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,057</u>	<u>\$4,057</u>	<u>\$4,057</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
691 Landfill Loan Retirement Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	0	76,423	76,423	0
Interest & Fiscal Charges	0	32,306	32,306	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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$14	\$14
<i>Total Revenue</i>	0	0	14	14
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	14	14
Fund Balances (Deficit) at Beginning of Year	2,596	2,596	2,596	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,596</u>	<u>\$2,596</u>	<u>\$2,610</u>	<u>\$14</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	0	33,000	33,000	0
Interest & Fiscal Charges	0	35,384	35,384	0
Total Debt Service	0	68,384	68,384	0
Total Expenditures	0	68,384	68,384	0
Excess of Revenues Over (Under) Expenditures	0	(68,384)	(68,384)	0
Other Financing Sources (Uses):				
Transfers - In	68,384	68,384	68,384	0
Total Other Financing Sources (Uses)	68,384	68,384	68,384	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	68,384	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>\$68,384</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
Plains Water Assessment Bond Retirement Fund
For the Year Ended December 31, 2008

	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	200	200	200	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$200</u>	<u>\$200</u>	<u>\$201</u>	<u>\$1</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, 2008

	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	393	393	393	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$393</u>	<u>\$393</u>	<u>\$395</u>	<u>\$2</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	0	285,000	285,000	0
Interest & Fiscal Charges	0	69,652	69,652	0
Total Debt Service	0	354,652	354,652	0
Total Expenditures	0	354,652	354,652	0
Excess of Revenues Over (Under) Expenditures	0	(354,652)	(354,652)	0
Other Financing Sources (Uses):				
Transfers - In	354,652	354,652	354,652	0
Total Other Financing Sources (Uses)	354,652	354,652	354,652	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	354,652	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>\$354,652</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, 2008

	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	809	809	809	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$809</u>	<u>\$809</u>	<u>\$809</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, 2008

	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 I Projects Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$712,943	\$896,794	\$400,000	(\$496,794)
<i>Total Revenue</i>	712,943	896,794	400,000	(496,794)
Expenditures:				
Capital Outlay	0	400,000	400,000	0
<i>Total Expenditures</i>	0	400,000	400,000	0
Excess of Revenues Over (Under) Expenditures	712,943	496,794	0	(496,794)
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>\$712,943</u>	<u>\$496,794</u>	<u>\$0</u>	<u>(\$496,794)</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
Capital Outlay	177,000	178,214	132,933	45,281
Total Expenditures	177,000	178,214	132,933	45,281
Excess of Revenues Over (Under) Expenditures	(177,000)	(178,214)	(132,933)	45,281
Other Financing Sources (Uses):				
Transfers - In	250,000	250,000	250,000	0
Total Other Financing Sources (Uses)	250,000	250,000	250,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	73,000	71,786	117,067	45,281
Fund Balances (Deficit) at Beginning of Year	264,834	264,834	264,834	0
Prior Year Encumbrances Appropriated	27,000	27,000	27,000	0
Fund Balances (Deficit) at End of Year	<u>\$364,834</u>	<u>\$363,620</u>	<u>\$408,901</u>	<u>\$45,281</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Capital Projects Fund
For the Year Ended December 31, 2008

	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	26,805	26,805	26,805	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$26,805</u></u>	<u><u>\$26,805</u></u>	<u><u>\$26,805</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
County Capital Improvements Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
Capital Outlay	698,673	698,673	698,673	0
Total Expenditures	698,673	698,673	698,673	0
Excess of Revenues Over (Under) Expenditures	(698,673)	(698,673)	(698,673)	0
Fund Balances (Deficit) at Beginning of Year	698,673	698,673	698,673	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

This page intentionally left blank.

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, 2008

	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	\$156,644	\$228,086	\$0	\$62	\$384,792
Cash and Cash Equivalents in Segregated Accounts	53,899	8,185			62,084
<i>Receivables:</i>					
Accounts	43,327	13,284			56,611
Materials and Supplies Inventory	6,721	832			7,553
Prepaid Items	6,380	699			7,079
<i>Total Current Assets</i>	<u>266,971</u>	<u>251,086</u>	<u>0</u>	<u>62</u>	<u>518,119</u>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	22,241				22,241
Depreciable Capital Assets, Net	529,511	81,423			610,934
<i>Total Noncurrent Assets</i>	<u>551,752</u>	<u>81,423</u>	<u>0</u>	<u>0</u>	<u>633,175</u>
<i>Total Assets</i>	<u>818,723</u>	<u>332,509</u>	<u>0</u>	<u>62</u>	<u>1,151,294</u>
<u>Liabilities:</u>					
<i>Current Liabilities:</i>					
Accounts Payable	1,873	3,996			5,869
Accrued Wages and Benefits	2,411	1,458			3,869
Compensated Absences Payable	11,347	7,157			18,504
Interfund Payable	1,330	728			2,058
Intergovernmental Payable	37,039	3,476			40,515
Accrued Interest Payable	613	663			1,276
OWDA Loans Payable		1,115			1,115
FmHA Loans Payable	2,300				2,300
<i>Total Current Liabilities</i>	<u>56,913</u>	<u>18,593</u>	<u>0</u>	<u>0</u>	<u>75,506</u>
<i>Long-Term Liabilities:</i>					
Compensated Absences Payable	7,464				7,464
OWDA Loans Payable		65,359			65,359
FmHA Loans Payable	34,700				34,700
<i>Total Long-Term Liabilities</i>	<u>42,164</u>	<u>65,359</u>	<u>0</u>	<u>0</u>	<u>107,523</u>
<i>Total Liabilities</i>	<u>99,077</u>	<u>83,952</u>	<u>0</u>	<u>0</u>	<u>183,029</u>
<u>Net Assets:</u>					
Invested in Capital Assets, Net of Related Debt	514,752	14,949			529,701
Unrestricted	204,894	233,608	0	62	438,564
<i>Total Net Assets</i>	<u>\$719,646</u>	<u>\$248,557</u>	<u>\$0</u>	<u>\$62</u>	<u>\$968,265</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2008

	Plains Water Revenue	Buchtel Water Revenue	Rural Solid Waste	Athens County Solid Waste	Total Nonmajor Enterprise Funds
Operating Revenues:					
Charges for Services	\$548,032	\$96,942	\$0	\$0	\$644,974
Tap-In Fees	12,100	746			12,846
Other Revenues	15,510	6,235			21,745
Total Operating Revenues	575,642	103,923	0	0	679,565
Operating Expenses:					
Personal Services	71,091	32,079			103,170
Fringe Benefits	17,245	11,487			28,732
Contractual Services	408,321	53,781			462,102
Materials and Supplies	22,898	4,520			27,418
Other Expenses	13,312	7,677			20,989
Depreciation	32,614	5,089			37,703
Total Operating Expenses	565,481	114,633	0	0	680,114
Operating Income (Loss)	10,161	(10,710)	0	0	(549)
Non-Operating Revenues (Expenses):					
Interest Income	235				235
Interest and Fiscal Charges	(1,924)	(1,341)			(3,265)
Total Non-Operating Revenues (Expenses)	(1,689)	(1,341)	0	0	(3,030)
Change in Net Assets	8,472	(12,051)	0	0	(3,579)
Net Assets at Beginning of Year, as Restated	711,174	260,608	0	62	971,844
Net Assets at End of Year	\$719,646	\$248,557	\$0	\$62	\$968,265

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For The Year Ended December 31, 2008

	Plains Water Revenue	Buchtel Water Revenue	Rural Solid Waste	Athens County Solid Waste	Totals
Cash Flows from Operating Activities:					
Cash Received from Customers	\$580,579	\$107,315	\$0	\$0	\$687,894
Cash Received from Other Revenues	15,340	6,277			21,617
Cash Payments to Employees	(95,506)	(34,330)			(129,836)
Cash Payments for Contractual Services	(472,770)	(50,152)			(522,922)
Cash Payments for Supplies & Materials	(23,779)	(2,506)			(26,285)
Cash Payments for Other Expenses	(16,151)	(11,472)			(27,623)
<i>Net Cash from Operating Activities</i>	(12,287)	15,132	0	0	2,845
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(1,961)	(1,362)			(3,323)
Principal Retirement of Bonds, Loans & Notes	(2,200)	(2,197)			(4,397)
<i>Net Cash from Capital and Related Financing Activities</i>	(4,161)	(3,559)	0	0	(7,720)
Cash Flows from Investing Activities:					
Interest Received on Investments	235				235
<i>Net Cash from Investing Activities</i>	235	0	0	0	235
Net Increase (Decrease) in Cash and Cash Equivalents	(16,213)	11,573	0	0	(4,640)
Cash and Cash Equivalents at Beginning of Year	226,756	224,698	0	62	451,516
Cash and Cash Equivalents at End of Year	\$210,543	\$236,271	\$0	\$62	\$446,876
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	\$10,161	(\$10,710)	\$0	\$0	(\$549)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	32,614	5,089			37,703
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	20,199	9,668			29,867
(Increase) Decrease in Interfund Receivable	78				78
(Increase) Decrease in Materials and Supplies Inventory	(548)	884			336
(Increase) Decrease in Prepaid Items	(6,327)	(699)			(7,026)
Increase (Decrease) in Accounts Payable	(3,049)	3,078			29
Increase (Decrease) in Accrued Wages and Benefits	638	1,458			2,096
Increase (Decrease) in Compensated Absences Payable	(6,061)	7,157			1,096
Increase (Decrease) in Interfund Payable	1,071	341			1,412
Increase (Decrease) in Intergovernmental Payable	(61,063)	(1,134)			(62,197)
<i>Net Cash from Operating Activities</i>	(\$12,287)	\$15,132	\$0	\$0	\$2,845

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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$31,000	\$31,000	\$34,495	\$3,495
Charges for Services	345,200	345,200	325,729	(19,471)
Other	0	0	11,193	11,193
Total Revenue	376,200	376,200	371,417	(4,783)
Expenses:				
Salary and Wages	86,573	86,573	46,340	40,233
Fringe Benefits	47,382	47,382	26,985	20,397
Contractual Services	582,054	582,054	99,249	482,805
Supplies and Materials	45,000	45,000	20,181	24,819
Other	22,500	22,500	10,287	12,213
Debt Service:				
Principal Retirement	0	19,099	19,099	0
Interest and Fiscal Charges	18,614	29,272	29,272	0
Total Expenses	802,123	831,880	251,413	580,467
Excess of Revenues Over (Under) Expenses	(425,923)	(455,680)	120,004	575,684
Fund Equity (Deficit) at Beginning of Year	684,131	684,131	684,131	0
Prior Year Encumbrances Appropriated	7,054	7,054	7,054	0
Fund Equity (Deficit) at End of Year	<u>\$265,262</u>	<u>\$235,505</u>	<u>\$811,189</u>	<u>\$575,684</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$148,098	\$148,098	\$147,241	(\$857)
Other	0	0	1,097	1,097
Total Revenue	148,098	148,098	148,338	240
Expenses:				
Salary and Wages	24,810	24,810	22,927	1,883
Fringe Benefits	12,810	13,067	10,831	2,236
Contractual Services	84,751	73,337	71,302	2,035
Supplies and Materials	5,000	4,000	2,945	1,055
Other	1,000	9,008	2,391	6,617
Debt Service:				
Principal Retirement	0	8,600	8,600	0
Interest and Fiscal Charges	0	31,865	31,865	0
Total Expenses	128,371	164,687	150,861	13,826
Excess of Revenues Over (Under) Expenses	19,727	(16,589)	(2,523)	14,066
Fund Equity (Deficit) at Beginning of Year	76,930	76,930	76,930	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$96,657</u>	<u>\$60,341</u>	<u>\$74,407</u>	<u>\$14,066</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$588,936	\$589,131	\$574,172	(\$14,959)
Interest	0	0	241	241
Other	0	0	15,340	15,340
Total Revenue	588,936	589,131	589,753	622
Expenses:				
Salary and Wages	75,300	76,514	76,514	0
Fringe Benefits	18,419	19,828	18,992	836
Contractual Services	512,972	511,953	473,560	38,393
Supplies and Materials	32,298	32,289	25,756	6,533
Other	21,000	21,000	16,151	4,849
Debt Service:				
Principal Retirement	0	2,200	2,200	0
Interest and Fiscal Charges	0	1,960	1,960	0
Total Expenses	659,989	665,744	615,133	50,611
Excess of Revenues Over (Under) Expenses	(71,053)	(76,613)	(25,380)	51,233
Fund Equity (Deficit) at Beginning of Year	145,969	145,969	145,969	0
Prior Year Encumbrances Appropriated	33,465	33,465	33,465	0
Fund Equity (Deficit) at End of Year	<u>\$108,381</u>	<u>\$102,821</u>	<u>\$154,054</u>	<u>\$51,233</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$122,480	\$122,480	\$110,172	(\$12,308)
Other	0	0	6,277	6,277
Total Revenue	122,480	122,480	116,449	(6,031)
Expenses:				
Salary and Wages	24,810	24,810	23,463	1,347
Fringe Benefits	12,810	13,115	10,867	2,248
Contractual Services	149,000	143,000	50,152	92,848
Supplies and Materials	21,399	21,094	2,828	18,266
Other	8,637	19,237	11,472	7,765
Debt Service:				
Principal	0	2,197	2,197	0
Interest and Fiscal Charges	0	1,362	1,362	0
Total Expenses	216,656	224,815	102,341	122,474
Excess of Revenues Over (Under) Expenses	(94,176)	(102,335)	14,108	116,443
Fund Equity (Deficit) at Beginning of Year	213,257	213,257	213,257	0
Prior Year Encumbrances Appropriated	399	399	399	0
Fund Equity (Deficit) at End of Year	<u>\$119,480</u>	<u>\$111,321</u>	<u>\$227,764</u>	<u>\$116,443</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, 2008

	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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$6,105	\$6,105
Other	0	0	475	475
Total Revenue	0	0	6,580	6,580
Expenses	0	0	0	0
Excess of Revenues Over (Under) Expenses	0	0	6,580	6,580
Fund Equity (Deficit) at Beginning of Year	232,836	232,836	232,836	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$232,836</u>	<u>\$232,836</u>	<u>\$239,416</u>	<u>\$6,580</u>

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Fiduciary Funds

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

Private Purpose Trust Funds

Children Services Trust

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

Ida Brooks Trust

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

Ruth Dye Trust

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

Unclaimed Money

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

Agency Funds

Health District

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

ADA Mental Health (317 Board)

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

Soil Conservation

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

Child Advocacy Center

To account for monies received from the state to be used by the Athens County Children Services for child advocacy.

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.

ABC Fast

To account for monies received from the Ohio Department of Mental Health to be used by the Athens County Children Services for non-therapeutic supportive services and family advocacy services provided by individuals, families and community organizations..

Blue Print Grant

To account for monies received from the Ohio Department of Mental Health to be used by the Athens County Children Services for behavioral health services to families and children.

ATHENS COUNTY, OHIO

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.

Law Enforcement Agency

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

Athens-Hocking Solid Waste District Agency

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

Insurance Agency

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

Payroll Agency

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

County Court Agency

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

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

Alimony and Child Support Agency

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

County Sheriff Agency

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

State Fees Agency

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

Regional Planning Commission

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

ATHENS COUNTY, OHIO
Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2008

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Unclaimed Money	Totals
<u>Assets:</u>					
Cash and Cash Equivalents	\$35,599	\$578	\$10	\$115,771	\$151,958
<i>Total Assets</i>	35,599	578	10	115,771	151,958
<u>Liabilities:</u>	0	0	0	0	0
<u>Net Assets:</u>					
Held in Trust for Other Individuals and Organization	35,599	578	10	115,771	151,958
<i>Total Net Assets</i>	\$35,599	\$578	\$10	\$115,771	\$151,958

ATHENS COUNTY, OHIO
Combining Statement of Changes
in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2008

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Unclaimed Money	Totals
<u>Additions:</u>					
Interest	\$187	\$3	\$0	\$0	\$190
Other	21,513	891		869	23,273
<i>Total Additions</i>	<u>21,700</u>	<u>894</u>	<u>0</u>	<u>869</u>	<u>23,463</u>
<u>Deductions</u>	<u>24,517</u>	<u>590</u>	<u>0</u>	<u>27</u>	<u>25,134</u>
Change in Net Assets	(2,817)	304	0	842	(1,671)
Net Assets at Beginning of Year	<u>38,416</u>	<u>274</u>	<u>10</u>	<u>114,929</u>	<u>153,629</u>
Net Assets at End of Year	<u><u>\$35,599</u></u>	<u><u>\$578</u></u>	<u><u>\$10</u></u>	<u><u>\$115,771</u></u>	<u><u>\$151,958</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Children Services Trust Fund
For the Year Ended December 31, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$250	\$250	\$189	(\$61)
Other	15,000	15,000	21,512	6,512
Total Revenue	15,250	15,250	21,701	6,451
Expenditures:				
<i>Current:</i>				
Human Services				
Other	20,540	24,530	24,516	14
Total Expenditures	20,540	24,530	24,516	14
Excess of Revenues Over (Under) Expenditures	(5,290)	(9,280)	(2,815)	6,465
Fund Balances (Deficit) at Beginning of Year	37,857	37,857	37,857	0
Prior Year Encumbrances Appropriated	540	540	540	0
Fund Balances (Deficit) at End of Year	<u>\$33,107</u>	<u>\$29,117</u>	<u>\$35,582</u>	<u>\$6,465</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$5	\$5	\$3	(\$2)
Other	500	500	891	391
<i>Total Revenue</i>	505	505	894	389
Expenditures:				
<i>Current:</i>				
Human Services				
Other	779	779	590	189
<i>Total Expenditures</i>	779	779	590	189
Excess of Revenues Over (Under) Expenditures	(274)	(274)	304	578
Fund Balances (Deficit) at Beginning of Year	274	274	274	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$578	\$578

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, 2008

	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	10	10	10	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$10</u>	<u>\$10</u>	<u>\$10</u>	<u>\$0</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, 2008

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$868	\$868
<i>Total Revenue</i>	0	0	868	868
Expenditures:				
<i>Current:</i>				
Other				
Other	0	27	27	0
<i>Total Expenditures</i>	0	27	27	0
Excess of Revenues Over (Under) Expenditures	0	(27)	841	868
Fund Balances (Deficit) at Beginning of Year	114,930	114,930	114,930	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$114,930</u>	<u>\$114,903</u>	<u>\$115,771</u>	<u>\$868</u>

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Balance 01/01/08	Additions	Reductions	Balance 12/31/08
<u>Health District</u>				
Assets:				
Cash and Cash Equivalents	\$489,224	\$1,715,560	\$1,557,538	\$647,246
Intergovernmental Receivable	25,890	36,513	25,890	36,513
Total Assets	\$515,114	\$1,752,073	\$1,583,428	\$683,759
Liabilities:				
Intergovernmental Payable	\$515,114	\$1,752,073	\$1,583,428	\$683,759
Total Liabilities	\$515,114	\$1,752,073	\$1,583,428	\$683,759
<u>ADA Mental Health</u>				
Assets:				
Cash and Cash Equivalents	\$886,679	\$15,469,149	\$14,802,238	\$1,553,590
Intergovernmental Receivable	101,951	147,944	101,951	147,944
Total Assets	\$988,630	\$15,617,093	\$14,904,189	\$1,701,534
Liabilities:				
Intergovernmental Payable	\$988,630	\$15,617,093	\$14,904,189	\$1,701,534
Total Liabilities	\$988,630	\$15,617,093	\$14,904,189	\$1,701,534
<u>Soil Conservation</u>				
Assets:				
Cash and Cash Equivalents	\$28,919	\$213,424	\$189,826	\$52,517
Total Assets	\$28,919	\$213,424	\$189,826	\$52,517
Liabilities:				
Intergovernmental Payable	\$28,919	\$213,424	\$189,826	\$52,517
Total Liabilities	\$28,919	\$213,424	\$189,826	\$52,517
<u>Child Advocacy Center</u>				
Assets:				
Cash and Cash Equivalents	\$6,569	\$35,644	\$30,124	\$12,089
Total Assets	\$6,569	\$35,644	\$30,124	\$12,089
Liabilities:				
Intergovernmental Payable	\$6,569	\$35,644	\$30,124	\$12,089
Total Liabilities	\$6,569	\$35,644	\$30,124	\$12,089

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Balance 01/01/08	Additions	Reductions	Balance 12/31/08
<u>Help Me Grow</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$348,964	\$311,680	\$37,284
<i>Total Assets</i>	<u>\$0</u>	<u>\$348,964</u>	<u>\$311,680</u>	<u>\$37,284</u>
Liabilities:				
Intergovernmental Payable	\$0	\$348,964	\$311,680	\$37,284
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$348,964</u>	<u>\$311,680</u>	<u>\$37,284</u>
<u>Blue Print Grant</u>				
Assets:				
Cash and Cash Equivalents	\$10,879	\$0	\$10,879	\$0
<i>Total Assets</i>	<u>\$10,879</u>	<u>\$0</u>	<u>\$10,879</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payable	\$10,879	\$0	\$10,879	\$0
<i>Total Liabilities</i>	<u>\$10,879</u>	<u>\$0</u>	<u>\$10,879</u>	<u>\$0</u>
<u>ABC Fast</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$125,557	\$112,579	\$12,978
<i>Total Assets</i>	<u>\$0</u>	<u>\$125,557</u>	<u>\$112,579</u>	<u>\$12,978</u>
Liabilities:				
Intergovernmental Payable	\$0	\$125,557	\$112,579	\$12,978
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$125,557</u>	<u>\$112,579</u>	<u>\$12,978</u>
<u>Family and Children First Council</u>				
Assets:				
Cash and Cash Equivalents	\$69,781	\$320,720	\$268,413	\$122,088
<i>Total Assets</i>	<u>\$69,781</u>	<u>\$320,720</u>	<u>\$268,413</u>	<u>\$122,088</u>
Liabilities:				
Intergovernmental Payable	\$69,781	\$320,720	\$268,413	\$122,088
<i>Total Liabilities</i>	<u>\$69,781</u>	<u>\$320,720</u>	<u>\$268,413</u>	<u>\$122,088</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Balance 01/01/08	Additions	Reductions	Balance 12/31/08
<u>Undivided Tax Agency</u>				
Assets:				
Cash and Cash Equivalents	\$2,635,495	\$55,442,505	\$54,974,742	\$3,103,258
Property Taxes Receivable	36,353,489	37,324,236	36,353,489	37,324,236
Special Assessments Receivable	1,300,687	1,358,916	1,300,687	1,358,916
Intergovernmental Receivable	2,803,279	3,024,199	2,803,279	3,024,199
<i>Total Assets</i>	<u>\$43,092,950</u>	<u>\$97,149,856</u>	<u>\$95,432,197</u>	<u>\$44,810,609</u>
Liabilities:				
Intergovernmental Payable	\$43,092,950	\$97,149,856	\$95,432,197	\$44,810,609
<i>Total Liabilities</i>	<u>\$43,092,950</u>	<u>\$97,149,856</u>	<u>\$95,432,197</u>	<u>\$44,810,609</u>
<u>S.E.O. (Southeast Ohio) Correctional Center</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$1,988,928	\$1,988,928	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$1,988,928</u>	<u>\$1,988,928</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payable	\$0	\$1,988,928	\$1,988,928	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$1,988,928</u>	<u>\$1,988,928</u>	<u>\$0</u>
<u>Law Enforcement Agency</u>				
Assets:				
Cash and Cash Equivalents	\$90,954	\$5,900	\$21,474	\$75,380
<i>Total Assets</i>	<u>\$90,954</u>	<u>\$5,900</u>	<u>\$21,474</u>	<u>\$75,380</u>
Liabilities:				
Intergovernmental Payable	\$90,954	\$5,900	\$21,474	\$75,380
<i>Total Liabilities</i>	<u>\$90,954</u>	<u>\$5,900</u>	<u>\$21,474</u>	<u>\$75,380</u>
<u>Athens-Hocking Solid Waste District Agency</u>				
Assets:				
Cash and Cash Equivalents	\$651,435	\$1,734,153	\$1,816,965	\$568,623
<i>Total Assets</i>	<u>\$651,435</u>	<u>\$1,734,153</u>	<u>\$1,816,965</u>	<u>\$568,623</u>
Liabilities:				
Intergovernmental Payable	\$651,435	\$1,734,153	\$1,816,965	\$568,623
<i>Total Liabilities</i>	<u>\$651,435</u>	<u>\$1,734,153</u>	<u>\$1,816,965</u>	<u>\$568,623</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Balance 01/01/08	Additions	Reductions	Balance 12/31/08
<u>Insurance Agency</u>				
Assets:				
Cash and Cash Equivalents	\$63	\$9,115	\$7,364	\$1,814
<i>Total Assets</i>	<u>\$63</u>	<u>\$9,115</u>	<u>\$7,364</u>	<u>\$1,814</u>
Liabilities:				
Deposits Held and Due to Others	\$63	\$9,115	\$7,364	\$1,814
<i>Total Liabilities</i>	<u>\$63</u>	<u>\$9,115</u>	<u>\$7,364</u>	<u>\$1,814</u>
<u>Payroll Agency</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$21,086,457	\$21,086,457	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$21,086,457</u>	<u>\$21,086,457</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payable	\$0	\$21,086,457	\$21,086,457	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$21,086,457</u>	<u>\$21,086,457</u>	<u>\$0</u>
<u>County Court Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$380,549	\$7,497,310	\$7,264,591	\$613,268
<i>Total Assets</i>	<u>\$380,549</u>	<u>\$7,497,310</u>	<u>\$7,264,591</u>	<u>\$613,268</u>
Liabilities:				
Interfund Payable	\$0	\$415,100	\$415,100	\$0
Intergovernmental Payable	24,286	5,180,696	5,155,106	49,876
Deposits Held and Due to Others	0	4,559	4,559	0
Undistributed Monies	356,263	1,896,955	1,689,826	563,392
<i>Total Liabilities</i>	<u>\$380,549</u>	<u>\$7,497,310</u>	<u>\$7,264,591</u>	<u>\$613,268</u>
<u>Alimony & Child Support Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$298	\$93,236	\$93,318	\$216
<i>Total Assets</i>	<u>\$298</u>	<u>\$93,236</u>	<u>\$93,318</u>	<u>\$216</u>
Liabilities:				
Intergovernmental Payable	\$298	\$93,236	\$93,318	\$216
<i>Total Liabilities</i>	<u>\$298</u>	<u>\$93,236</u>	<u>\$93,318</u>	<u>\$216</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Balance 01/01/08	Additions	Reductions	Balance 12/31/08
<u>County Sheriff Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$55,400	\$1,874,615	\$1,930,015	\$0
<i>Total Assets</i>	<u>\$55,400</u>	<u>\$1,874,615</u>	<u>\$1,930,015</u>	<u>\$0</u>
Liabilities:				
Interfund Payable	\$0	\$71,431	\$71,431	\$0
Intergovernmental Payable	0	282,841	282,841	0
Deposits Held and Due to Others	55,400	1,520,343	1,575,743	0
<i>Total Liabilities</i>	<u>\$55,400</u>	<u>\$1,874,615</u>	<u>\$1,930,015</u>	<u>\$0</u>
<u>State Fees Agency</u>				
Assets:				
Cash and Cash Equivalents	\$54,770	\$182,970	\$194,494	\$43,246
Cash and Cash Equivalents in Segregated Accounts	0	15	0	15
<i>Total Assets</i>	<u>\$54,770</u>	<u>\$182,985</u>	<u>\$194,494</u>	<u>\$43,261</u>
Liabilities:				
Intergovernmental Payable	\$54,770	\$182,985	\$194,494	\$43,261
<i>Total Liabilities</i>	<u>\$54,770</u>	<u>\$182,985</u>	<u>\$194,494</u>	<u>\$43,261</u>
<u>Regional Planning Commissior</u>				
Assets:				
Cash and Cash Equivalents	\$30,416	\$126,881	\$139,048	\$18,249
<i>Total Assets</i>	<u>\$30,416</u>	<u>\$126,881</u>	<u>\$139,048</u>	<u>\$18,249</u>
Liabilities:				
Intergovernmental Payable	\$30,416	\$126,881	\$139,048	\$18,249
<i>Total Liabilities</i>	<u>\$30,416</u>	<u>\$126,881</u>	<u>\$139,048</u>	<u>\$18,249</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Balance 01/01/08	Additions	Reductions	Balance 12/31/08
<i>Total All Agency Funds</i>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$4,955,184	\$98,805,927	\$97,512,749	\$6,248,362
Cash and Cash Equivalents in Segregated Accounts	436,247	9,465,176	9,287,924	613,499
Property Taxes Receivable	36,353,489	37,324,236	36,353,489	37,324,236
Special Assessments Receivable	1,300,687	1,358,916	1,300,687	1,358,916
Intergovernmental Receivable	2,931,120	3,208,656	2,931,120	3,208,656
<i>Total Assets</i>	<u>\$45,976,727</u>	<u>\$150,162,911</u>	<u>\$147,385,969</u>	<u>\$48,753,669</u>
<i>Liabilities:</i>				
Interfund Payable	\$0	\$486,531	\$486,531	\$0
Intergovernmental Payable	45,565,001	146,245,408	143,621,946	48,188,463
Deposits Held and Due to Others	55,463	1,534,017	1,587,666	1,814
Undistributed Monies	356,263	1,896,955	1,689,826	563,392
<i>Total Liabilities</i>	<u>\$45,976,727</u>	<u>\$150,162,911</u>	<u>\$147,385,969</u>	<u>\$48,753,669</u>

Statistical Section



Photos: Jim Downard

This page intentionally left blank.

Statistical Section

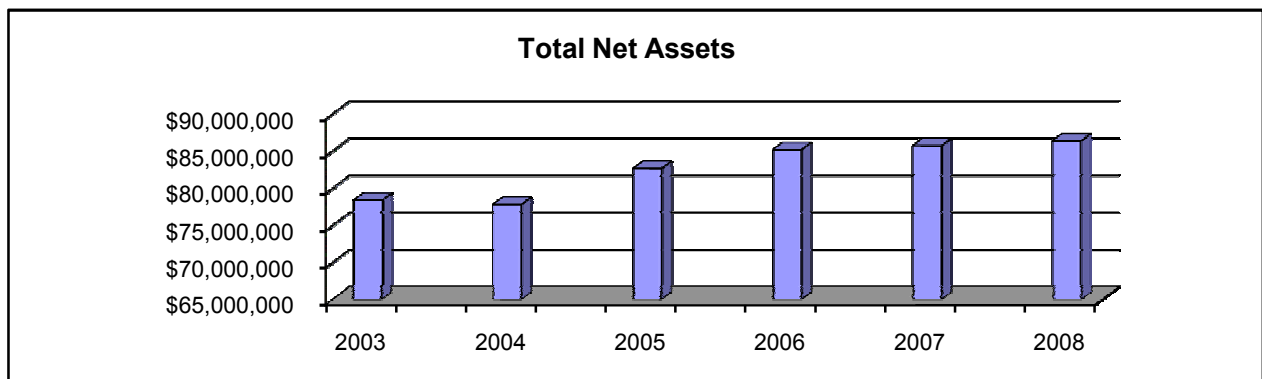
This part of the Athens County Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

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

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

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

	2003	2004	2005	2006
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$ 59,486,953	\$ 61,122,798	\$ 63,158,311	\$ 60,649,509
Restricted for:				
Job and Family Services	1,485,012	942,829	835,778	1,196,393
Road and Bridge Services	2,166,009	2,055,656	2,349,245	2,238,164
Children Services	1,768,399	467,373	478,529	2,376,985
Mental Retardation Services	2,346,777	2,450,392	4,041,226	5,056,746
Ambulance Services	1,223,302	1,365,102	1,431,930	1,232,331
Capital Projects	48,317		130,072	2,245,103
Debt Service			914,000	
General Government:				
Legislative and Executive	585,306	668,350	786,322	680,517
Judicial	317,845	298,504	285,047	264,004
Public Safety	1,022,213	1,190,182	873,488	1,178,422
Public Works	242,298	78,165	367,289	107,149
Health	448,740	501,844	558,797	642,111
Human Services	623,173	933,611	733,779	505,906
Consevation and Recreation	1,190	990	990	990
Economic Development and Assistance	1,259,597	1,142,137	1,144,836	947,457
Unrestricted (Deficit)	(1,179,304)	(1,968,131)	(1,975,578)	(371,042)
Total Governmental Activities Net Assets	71,845,827	71,249,802	76,114,061	78,950,745
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	4,577,011	4,581,374	4,502,072	4,301,307
Unrestricted (Deficit)	1,934,151	1,958,309	2,020,101	1,897,433
Total Business-Type Activities Net Assets	6,511,162	6,539,683	6,522,173	6,198,740
Primary Government				
Invested in Capital Assets, Net of Related Debt	64,063,964	65,704,172	67,660,383	64,950,816
Restricted	13,538,178	12,095,135	14,931,328	18,672,278
Unrestricted (Deficit)	754,847	(9,822)	44,523	1,526,391
Total Primary Government Net Assets	\$ 78,356,989	\$ 77,789,485	\$ 82,636,234	\$ 85,149,485



<u>2007</u>	<u>2008</u>
\$ 61,794,139	\$ 61,356,868
449,612	638,956
2,078,112	2,035,449
3,087,035	3,860,714
5,487,011	5,554,745
1,259,398	1,034,351
754,959	439,007
687,169	650,146
171,521	154,839
1,382,146	1,639,561
253,286	137,354
713,065	828,538
446,866	771,405
990	990
874,797	905,489
366,816	476,300
<u>79,806,922</u>	<u>80,484,712</u>
4,145,345	4,016,494
<u>1,719,978</u>	<u>1,828,237</u>
<u>5,865,323</u>	<u>5,844,731</u>
65,939,484	65,373,362
17,645,967	18,651,544
2,086,794	2,304,537
<u>\$ 85,672,245</u>	<u>\$ 86,329,443</u>

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

	2003	2004	2005	2006
Expenses				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$ 6,832,070	\$ 4,940,844	\$ 5,388,878	\$ 5,543,056
Judicial	2,502,352	2,373,755	2,396,367	2,460,980
Public Safety	3,833,523	4,138,045	4,078,211	4,453,898
Public Works	4,623,659	5,976,002	4,769,293	7,197,318
Health	2,121,326	2,243,254	2,440,297	2,397,445
Human Services	26,114,837	25,795,197	29,393,680	27,912,278
Conservation and Recreation	10,627	14,012	16,712	20,237
Economic Development and Assistance	20,873	21,352	34,636	213,883
Interest and Fiscal Charges	190,929	176,390	194,158	177,726
<i>Total Governmental Activities Expenses</i>	<u>46,250,196</u>	<u>45,678,851</u>	<u>48,712,232</u>	<u>50,376,821</u>
Business-Type Activities:				
Plains Sewer	343,453	282,308	293,350	394,998
Plains Water	525,089	521,846	562,006	631,246
Buchtel Sewer	204,040	202,133	215,254	211,952
Buchtel Water	90,959	116,330	106,472	104,303
Rural Solid Waste		4,884	38,356	15,168
<i>Total Business-Type Activities Expenses</i>	<u>1,163,541</u>	<u>1,127,501</u>	<u>1,215,438</u>	<u>1,357,667</u>
<i>Total Primary Government Expenses</i>	47,413,737	46,806,352	49,927,670	51,734,488
Program Revenues				
Governmental Activities:				
Charges for Services				
<i>General Government:</i>				
Legislative and Executive	1,774,297	1,764,405	2,006,968	2,344,739
Judicial	671,715	602,950	646,084	698,585
Public Safety	66,178	77,511	147,229	110,973
Public Works	887,205	623,319	59,060	60,937
Health	127,330	89,745	119,088	116,848
Human Services	967,489	1,383,252	1,168,019	1,639,925
Operating Grants and Contributions				
<i>General Government:</i>				
Legislative and Executive	12,360	67,267	34,414	22,853
Judicial	267,401	66,359	78,411	37,720
Public Safety	189,410	466,243	416,956	401,872
Public Works	3,368,198	3,642,896	4,668,019	4,953,375
Health	306,710	313,420	205,763	223,240
Human Services	16,751,557	14,112,543	20,922,923	20,295,045
Conservation and Recreation				
Economic Development and Assistance				
Capital Grants and Contributions				
<i>General Government:</i>				
Legislative and Executive			638,468	
Public Works	1,273,049	1,315,038	1,371,337	360,000
Health			96,225	
Human Services	131,154		32,789	
<i>Total Governmental Activities Program Revenues</i>	<u>26,794,053</u>	<u>24,524,948</u>	<u>32,611,753</u>	<u>31,266,112</u>

2007	2008
\$ 5,982,250	\$ 6,647,010
2,548,986	2,404,067
4,404,178	4,717,374
7,797,779	6,780,554
2,110,528	2,413,340
30,856,272	29,246,687
16,491	18,193
263,447	46,794
161,501	152,967
<u>54,141,432</u>	<u>52,426,986</u>
388,319	277,682
893,549	567,405
214,681	207,878
95,700	115,974
<u>1,592,249</u>	<u>1,168,939</u>
55,733,681	53,595,925
2,378,552	2,333,795
710,982	703,588
158,454	197,294
51,151	39,058
170,187	214,250
1,284,239	1,323,756
	7,971
39,712	59,712
273,519	392,775
5,639,339	5,011,425
233,678	310,804
20,617,462	20,135,274
2,500	38,000
212,859	65,842
716,149	400,000
<u>32,488,783</u>	<u>31,233,544</u>

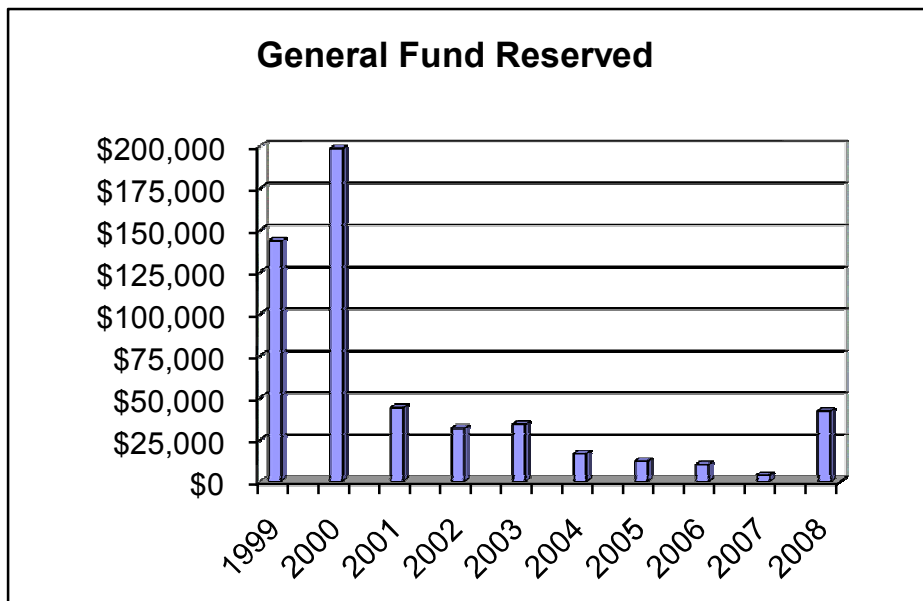
Table 2
Athens County, Ohio
Changes in Net Assets
Last Six Years
(accrual basis of accounting)

	2003	2004	2005	2006
Business-Type Activities:				
Charges for Services				
Plains Sewer	599,958	319,339	354,023	289,803
Plains Water	515,569	466,502	522,000	488,880
Buchtel Sewer	151,424	138,473	153,276	141,228
Buchtel Water	154,978	129,611	127,414	150,390
Capital Grants and Contributions				
Plains Sewer	18,000		6,250	
<i>Total Business-Type Activities Program Revenues</i>	<u>1,439,929</u>	<u>1,053,925</u>	<u>1,162,963</u>	<u>1,070,301</u>
<i>Total Primary Government Program Revenues</i>	28,233,982	25,578,873	33,774,716	32,336,413
Net (Expense) Revenue				
Governmental Activities	(19,456,143)	(21,153,903)	(16,100,479)	(19,110,709)
Business-Type Activities	276,388	(73,576)	(52,475)	(287,366)
<i>Total Primary Government Net (Expense) Revenue</i>	<u>\$ (19,179,755)</u>	<u>\$ (21,227,479)</u>	<u>\$ (16,152,954)</u>	<u>\$ (19,398,075)</u>
General Revenues and Other Change in Net Assets				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	1,531,214	1,599,897	1,576,711	1,707,035
Children Services	1,959,038	2,056,841	2,105,790	3,285,661
MR/DD	3,229,990	3,385,413	3,366,791	4,159,084
Ambulance Service	1,427,541	1,496,469	1,460,817	1,492,876
Other Purposes	585,445	605,568	590,976	610,579
Sales Tax Levied for:				
General Fund	4,323,504	4,521,037	4,647,237	4,796,329
911 Emergency Communications	1,080,412	1,130,197	1,161,202	1,198,886
Grants and Entitlements not restricted to Specific Programs	1,622,459	1,635,698	1,770,037	1,805,094
Investment Earnings	402,570	277,099	627,608	1,297,166
Gain on Sale of Capital Assets				1,459,563
Miscellaneous	3,792,705	3,281,439	2,160,683	1,494,405
Transfers			(3,529)	
<i>Total Governmental Activities</i>	<u>19,954,878</u>	<u>19,989,658</u>	<u>19,464,323</u>	<u>23,306,678</u>
Business-Type Activities:				
Investment Earnings	398	254	369	421
Miscellaneous	44,948	26,675	22,078	19,035
Transfers			3,529	
<i>Total Business-Type Activities</i>	<u>45,346</u>	<u>26,929</u>	<u>25,976</u>	<u>19,456</u>
<i>Total Primary Government</i>	<u>20,000,224</u>	<u>20,016,587</u>	<u>19,490,299</u>	<u>23,326,134</u>
Change in Net Assets				
Governmental Activities	498,735	(1,164,245)	3,363,844	4,195,969
Business-Type Activities	321,734	(46,647)	(26,499)	(267,910)
<i>Total Primary Government Change in Net Assets</i>	<u>\$ 820,469</u>	<u>\$ (1,210,892)</u>	<u>\$ 3,337,345</u>	<u>\$ 3,928,059</u>

2007	2008
359,179	315,759
597,114	560,132
153,186	140,571
130,488	97,688
<u>1,239,967</u>	<u>1,114,150</u>
33,728,750	32,347,694
(21,652,649)	(21,193,442)
(352,282)	(54,789)
<u>\$ (22,004,931)</u>	<u>\$ (21,248,231)</u>
1,726,933	1,708,989
3,365,553	3,253,291
4,251,531	4,105,214
1,522,723	1,466,651
615,325	592,936
5,000,554	5,087,287
1,249,743	1,271,502
1,739,663	1,970,699
1,607,194	1,184,704
60,737	
1,368,870	1,229,959
<u>22,508,826</u>	<u>21,871,232</u>
388	235
18,477	33,962
<u>18,865</u>	<u>34,197</u>
<u>22,527,691</u>	<u>21,905,429</u>
856,177	677,790
(333,417)	(20,592)
<u>\$ 522,760</u>	<u>\$ 657,198</u>

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

	1999	2000	2001	2002
General Fund				
Reserved	\$143,581	\$198,561	\$44,174	\$31,885
Unreserved	2,291,403	2,744,722	2,362,735	2,034,753
<i>Total General Fund</i>	<u>2,434,984</u>	<u>2,943,283</u>	<u>2,406,909</u>	<u>2,066,638</u>
All Other Governmental Funds				
Reserved	1,126,442	1,165,869	1,175,894	1,320,326
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	6,127,359	8,153,029	10,976,517	11,780,890
Debt Service Funds	88,242	32,282	31,259	17,569
Capital Projects Funds	31,306	(360,776)	(295,202)	(310,674)
<i>Total All Other Governmental Funds</i>	<u>7,373,349</u>	<u>8,990,404</u>	<u>11,888,468</u>	<u>12,808,111</u>
<i>Total Governmental Funds</i>	<u>\$9,808,333</u>	<u>\$11,933,687</u>	<u>\$14,295,377</u>	<u>\$14,874,749</u>



2003	2004	2005	2006	2007	2008
\$34,084	\$16,713	\$12,101	\$10,270	\$3,773	\$42,026
2,174,591	2,058,002	2,154,967	2,687,017	3,507,137	3,276,213
2,208,675	2,074,715	2,167,068	2,697,287	3,510,910	3,318,239
1,109,709	853,100	745,044	880,531	741,462	595,560
11,274,649	9,637,923	11,202,773	14,058,916	15,442,758	15,777,513
17,688	7,160	8,255	7,224	7,249	7,266
(3,248)	(796,909)	129,838	2,243,752	731,174	439,007
12,398,798	9,701,274	12,085,910	17,190,423	16,922,643	16,819,346
\$14,607,473	\$11,775,989	\$14,252,978	\$19,887,710	\$20,433,553	\$20,137,585

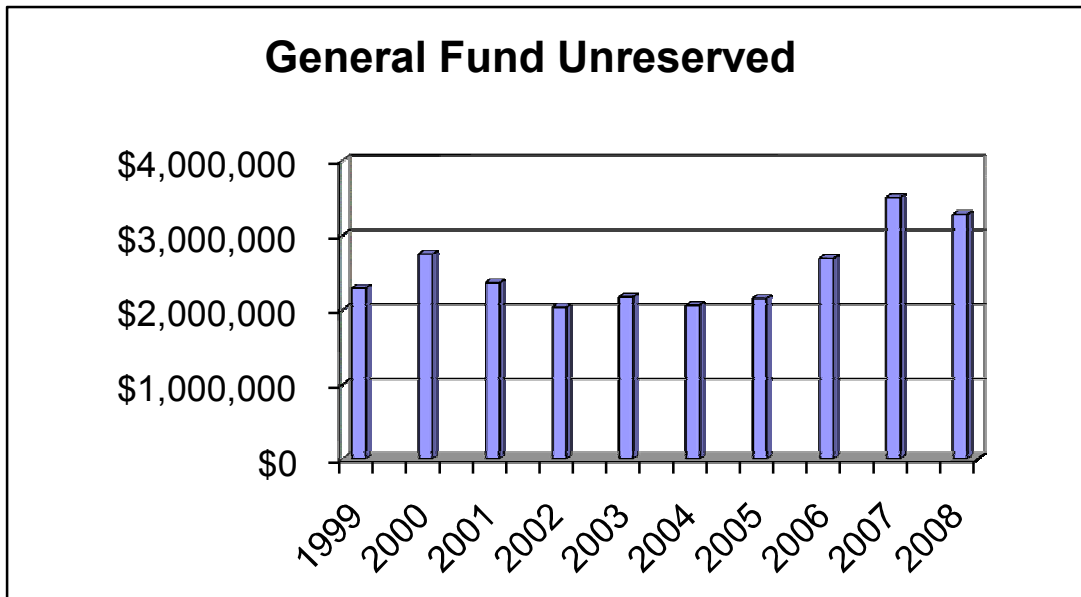


Table 4
Athens County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	1999	2000	2001	2002
Revenues				
Property Taxes	\$7,035,251	\$7,271,779	\$7,279,051	\$7,802,773
Sales Tax	4,739,315	4,924,923	5,015,813	5,233,606
Intergovernmental	23,104,897	28,764,695	31,983,428	25,415,058
Charges for Services	2,224,117	2,396,329	2,820,674	3,369,514
Licenses and Permits	92,301	96,511	92,632	92,736
Fines and Forfeitures	179,228	200,020	200,175	194,127
Interest	962,129	1,348,770	1,293,799	682,994
Other Revenues	3,054,077	3,963,623	3,277,222	3,652,208
Total Revenues	41,391,315	48,966,650	51,962,794	46,443,016
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	3,979,551	4,603,478	4,601,822	4,192,071
Judicial	1,945,204	1,881,072	2,321,893	2,553,518
Public Safety	3,093,926	3,476,033	3,209,456	3,482,027
Public Works	4,792,457	3,935,444	4,315,243	4,777,890
Health	2,073,007	2,205,488	2,103,451	2,204,635
Human Services	21,317,853	28,701,831	29,986,100	25,843,250
Conservation and Recreation	9,486	7,027	11,437	28,745
Economic Development and Assistance	435,044	43,139	147,831	20,295
Capital Outlay	2,626,570	2,025,158	2,207,760	1,912,547
<i>Debt Service:</i>				
Principal Retirement	381,495	404,900	444,513	462,532
Interest and Fiscal Charges	287,652	270,183	253,604	222,966
Total Expenditures	40,942,245	47,553,753	49,603,110	45,700,476
Excess of Revenues Over (Under) Expenditures	449,070	1,412,897	2,359,684	742,540
<u>Other Financing Sources (Uses):</u>				
Sale of Capital Assets	17,600	415,806	1	220
Proceeds of Bonds				
Proceeds of Capital Leases		270,735	85,188	
Proceeds of Loans				
Proceeds from Issuance of Notes				
Proceeds from Premium on Notes				
Payments to Escrow Agent				
Transfers - In	1,283,466	2,146,062	1,707,535	133,734
Transfers - Out	(1,280,394)	(2,146,062)	(1,761,191)	(1,441,985)
Total Other Sources (Uses)	20,672	686,541	31,533	(1,308,031)
Net Change in Fund Balances	\$469,742	\$2,099,438	\$2,391,217	(\$565,491)
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	1.75%	1.48%	1.47%	1.57%

2003	2004	2005	2006	2007	2008
\$8,635,631	\$8,891,896	\$8,971,221	\$11,306,421	\$11,443,813	\$11,145,966
5,403,916	5,651,234	5,808,439	5,995,215	6,250,297	6,358,789
24,576,545	22,015,512	30,529,026	28,406,355	29,615,981	27,666,853
3,362,666	3,601,155	3,801,085	4,612,767	4,398,162	4,441,766
121,127	79,326	111,703	108,142	134,631	155,708
172,493	156,024	227,476	255,263	220,772	214,267
397,747	274,390	621,232	1,286,644	1,595,741	1,179,206
3,792,705	3,251,579	2,188,579	1,494,386	1,353,714	1,229,484
<u>46,462,830</u>	<u>43,921,116</u>	<u>52,258,761</u>	<u>53,465,193</u>	<u>55,013,111</u>	<u>52,392,039</u>
4,460,906	4,776,331	5,571,186	5,458,138	5,904,759	6,185,898
2,479,565	2,420,386	2,399,131	2,498,177	2,517,781	2,482,446
3,854,587	4,128,560	4,806,045	4,326,953	4,391,001	4,708,679
5,587,632	5,335,375	4,994,639	5,680,193	5,876,922	5,365,178
2,325,478	2,324,820	2,263,266	2,567,125	2,235,215	2,693,208
26,477,643	25,538,505	28,771,969	27,867,281	30,242,028	29,598,522
4,950	8,382	7,751	12,384	7,783	47,391
20,873	21,352	34,636	213,883	263,447	46,794
973,119	1,480,035	896,122	823,174	2,639,293	965,952
451,665	407,607	462,556	471,985	572,853	469,250
213,491	177,422	192,053	179,567	166,391	154,985
<u>46,849,909</u>	<u>46,618,775</u>	<u>50,399,354</u>	<u>50,098,860</u>	<u>54,817,473</u>	<u>52,718,303</u>
<u>(387,079)</u>	<u>(2,697,659)</u>	<u>1,859,407</u>	<u>3,366,333</u>	<u>195,638</u>	<u>(326,264)</u>
10,350		2,830	2,301,400	133,470	2,240
108,825		143,896		216,735	28,056
		914,000			
		12,529			
1,656,089	1,588,095	1,184,866	1,650,378	1,649,438	1,831,700
<u>(1,656,089)</u>	<u>(1,588,095)</u>	<u>(1,188,395)</u>	<u>(1,650,378)</u>	<u>(1,649,438)</u>	<u>(1,831,700)</u>
119,175	-	1,069,726	2,301,400	350,205	30,296
<u>(\$267,904)</u>	<u>(\$2,697,659)</u>	<u>\$2,929,133</u>	<u>\$5,667,733</u>	<u>\$545,843</u>	<u>(\$295,968)</u>
1.62%	1.38%	1.45%	1.38%	1.47%	1.27%

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

Collection Year	Real Estate		Tangible Personal Property		Tangible Personal Property		Tangible Personal Property		Total	Estimated Actual Value	Assessed Value	Total Estimated Actual Value	Ratio of Value To Total Estimated Actual Value	Weighted Average Tax Rate
	Assessed Value		Public Utility		General Business		Personal Property							
	Residential/Agricultural	Commercial/Industrial/PU	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value						
1999	\$327,316,710	\$103,727,850	\$75,778,270	\$216,498,517	\$41,635,353	\$166,541,412	\$548,458,183	\$1,614,534,237				33.97%	\$16.11	
2000	373,008,420	114,788,020	70,771,970	202,195,518	44,723,083	178,892,332	603,291,493	1,774,722,279				33.99%	\$15.17	
2001	384,695,650	117,431,070	72,283,770	206,514,731	43,062,728	172,250,912	617,473,218	1,813,341,682				34.05%	\$15.92	
2002	396,077,970	117,918,600	63,914,130	182,602,669	39,615,549	158,462,196	617,526,249	1,809,553,065				34.13%	\$16.50	
2003	484,129,880	134,890,430	70,359,890	201,018,206	38,469,814	153,879,256	727,850,014	2,123,438,488				34.28%	\$15.63	
2004	490,140,110	139,522,910	74,753,240	213,570,007	37,799,952	151,199,808	742,216,212	2,163,717,063				34.30%	\$15.60	
2005	496,815,920	137,569,360	80,860,340	231,017,991	36,745,484	146,981,936	751,991,104	2,190,438,672				34.33%	\$15.60	
2006	549,868,030	151,550,010	84,509,640	241,444,041	25,437,112	101,748,448	811,364,792	2,347,143,829				34.57%	\$17.60	
2007	559,722,860	149,288,760	81,987,560	234,238,459	16,958,075	67,832,300	807,957,255	2,327,716,957				34.71%	\$17.40	
2008	571,790,910	151,602,960	77,165,970	220,463,176	11,967,974	47,871,896	812,527,814	2,335,071,359				34.80%	\$17.40	

SOURCE: ATHENS COUNTY AUDITOR

Table 6 - A
Athens County, Ohio
Property Tax Rates of Overlapping Governments
(Per \$1,000 of assessed value)
Last Ten Years

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>TOWNSHIPS</u>										
ATHENS	8.20	8.20	8.20	8.20	8.20	8.20	6.70	6.70	6.70	6.70
ALEXANDER	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00
AMES	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
BERN	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
CANAAN	6.60	6.60	6.60	6.60	6.60	6.60	7.60	7.60	7.60	7.60
CARTHAGE	5.20	4.80	5.70	5.70	5.70	5.70	5.70	5.70	5.70	8.70
DOVER	8.70	8.70	8.70	8.70	11.20	11.20	11.20	11.20	8.70	8.70
LEE	4.30	4.80	4.80	4.80	5.30	5.30	5.30	5.30	6.30	6.30
LODI	8.80	8.80	8.80	8.80	9.30	9.30	9.30	9.30	9.30	9.30
ROME	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	15.99
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	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
YORK	8.10	8.10	8.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10
<u>SCHOOL DISTRICTS</u>										
ALEX. LOCAL	33.70	33.70	38.76	38.76	38.76	38.76	38.76	38.76	38.76	38.76
TRIMBLE LOCAL	30.90	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	31.77
WARREN LOCAL	36.10	36.10	35.70	35.30	35.45	35.50	35.40	34.60	34.60	34.50
ATHENS CITY	59.70	64.60	64.60	64.60	64.60	64.60	69.78	69.49	69.52	63.76
FED. HOCKING	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	30.30	30.30
NEL.-YORK CITY	32.20	32.20	32.20	32.20	32.20	32.20	34.40	34.44	34.44	34.44
<u>JOINT VOCATIONAL SCHOOLS</u>										
TRI-COUNTY	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
WASHINGTON CO.	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<u>CITIES</u>										
ATHENS	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
NELSONVILLE	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	9.00
<u>VILLAGES</u>										
ALBANY	7.50	7.50	7.50	7.50	8.00	8.00	8.00	8.50	8.50	8.50
AMESVILLE	16.50	16.50	16.50	16.50	18.50	18.50	18.50	18.50	22.50	22.50
CHAUNCEY	7.90	7.90	7.90	7.90	7.90	7.90	7.90	2.90	7.90	7.90
COOLVILLE	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
GLOUSTER	10.20	10.20	10.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
JACKSONVILLE	14.50	14.50	14.50	14.50	19.50	19.50	16.30	19.50	19.50	19.50
TRIMBLE	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	16.10	16.10
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	12.20	12.20	12.20	12.20	12.20	10.20	10.20	10.20	10.20

SOURCE: ATHENS COUNTY AUDITOR

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Unvoted Millage										
General Fund	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Voted Millage - by levy										
1995, 2000, 2005 T.B. Hospital - 5 Years										
Residential/Agricultural Real	0.25	0.23	0.23	0.23	0.19	0.19	0.19	0.17	0.17	0.17
Commercial/Industrial and P.U. Real	0.27	0.25	0.25	0.25	0.22	0.22	0.23	0.21	0.22	0.22
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1997, 2002, 2007 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.50	0.45	0.45	0.44	0.62	0.62	0.62	0.57	0.57	0.57
Commercial/Industrial and P.U. Real	0.50	0.47	0.47	0.47	0.67	0.68	0.68	0.64	0.65	0.65
General Business and P.U. Personal	0.50	0.50	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75
1997, 2005 Children Services - 10 Years										
Residential/Agricultural Real	1.50	1.34	1.34	1.34	1.11	1.11	1.11	2.74	2.74	2.74
Commercial/Industrial and P.U. Real	1.50	1.40	1.40	1.41	1.27	1.27	1.28	2.81	2.87	2.88
General Business and P.U. Personal	1.50	1.50	1.50	1.50	1.50	1.50	1.50	3.00	3.00	3.00
1991, 2000 Children Services - 10 Years										
Residential/Agricultural Real	1.55	1.39	2.00	1.99	1.66	1.66	1.66	1.52	1.51	1.51
Commercial/Industrial and P.U. Real	1.70	1.58	2.00	2.00	1.81	1.80	1.82	1.70	1.74	1.75
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	0.29	0.29	0.29	0.29	0.24	0.24			
Commercial/Industrial and P.U. Real	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			
1994, 2001 MR/DD (Beacon) - 10 Years										
Residential/Agricultural Real	1.52	1.36	1.36	1.36	1.49	1.50	1.49	1.36	1.36	1.37
Commercial/Industrial and P.U. Real	1.58	1.48	1.48	1.48	1.63	1.62	1.64	1.53	1.56	1.57
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
1994, 2005 MR/DD (Beacon) - Continuing										
Residential/Agricultural Real	1.56	1.40	1.40	1.39	1.16	1.16	1.16	2.61	2.61	2.60
Commercial/Industrial and P.U. Real	1.63	1.52	1.52	1.53	1.38	1.38	1.39	2.67	2.72	2.74
General Business and P.U. Personal	1.85	1.85	1.85	1.85	1.85	1.85	1.85	2.85	2.85	2.85
1984, 2001 MR/DD (Beacon) - Continuing										
Residential/Agricultural Real	1.03	0.92	0.92	1.80	1.49	1.49	1.50	1.37	1.37	1.37
Commercial/Industrial and P.U. Real	1.02	0.95	0.95	1.80	1.63	1.63	1.64	1.53	1.56	1.57
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
1999, 2004 EMS - 5 Years										
Residential/Agricultural Real	0.42	0.45	0.45	0.45	0.37	0.37	0.37	0.34	0.34	0.34
Commercial/Industrial and P.U. Real	0.44	0.47	0.47	0.47	0.42	0.42	0.43	0.40	0.41	0.41
General Business and P.U. Personal	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
1995, 2000, 2005 EMS - 5 Years										
Residential/Agricultural Real	0.85	0.76	1.00	1.00	0.83	0.83	0.83	0.76	0.76	0.76
Commercial/Industrial and P.U. Real	0.88	0.82	1.00	1.00	0.90	0.90	0.91	0.85	0.87	0.87
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
1997, 2002, 2007 EMS - 5 Years										
Residential/Agricultural Real	1.00	0.89	0.89	0.89	0.83	0.83	0.83	0.76	0.76	0.76
Commercial/Industrial and P.U. Real	1.00	0.93	0.93	0.94	0.90	0.90	0.91	0.85	0.87	0.87
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)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Voted Millage - by levy										
1997, 2007 Health - 10 Years										
Residential/Agricultural Real	0.30	0.27	0.27	0.27	0.22	0.22	0.22	0.20	0.20	0.30
Commercial/Industrial and P.U. Real	0.30	0.28	0.28	0.28	0.25	0.25	0.25	0.24	0.24	0.30
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1994, 1999 Health - 10 Years										
Residential/Agricultural Real	0.25	0.27	0.27	0.27	0.22	0.22	0.22	0.20	0.20	0.20
Commercial/Industrial and P.U. Real	0.26	0.28	0.28	0.28	0.25	0.25	0.25	0.24	0.24	0.25
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1990, 2000 Health - 10 Years										
Residential/Agricultural Real	0.26	0.23	0.40	0.40	0.33	0.33	0.33	0.30	0.30	0.30
Commercial/Industrial and P.U. Real	0.28	0.26	0.40	0.40	0.36	0.36	0.36	0.34	0.35	0.35
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	0.74	0.70	0.69	0.65	0.91	0.90	0.85	0.81	0.80	0.77
Commercial/Industrial and P.U. Real	0.85	0.81	0.81	0.80	0.94	0.94	0.91	0.87	0.89	0.87
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	0.94	0.89	0.88	0.82	0.75	0.74	0.70	0.67	0.66	0.63
Commercial/Industrial and P.U. Real	0.98	0.94	0.94	0.92	0.86	0.86	0.84	0.80	0.82	0.81
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Voted Millage - By Type of Property										
Residential/Agricultural Real	12.99	11.84	12.84	13.59	12.47	12.41	12.32	14.38	14.35	14.39
Commercial/Industrial and P.U. Real	13.61	12.84	13.58	14.43	13.85	13.84	13.90	15.68	16.01	16.11
General Business and P.U. Personal	16.25	16.25	16.25	16.25	16.50	16.50	16.50	18.00	18.00	18.00
Total Millage - By Type of Property										
Residential/Agricultural Real	15.29	14.14	15.14	15.89	14.77	14.71	14.62	16.68	16.65	16.69
Commercial/Industrial and P.U. Real	15.91	15.14	15.88	16.73	16.15	16.14	16.20	17.98	18.31	18.41
General Business and P.U. Personal	18.55	18.55	18.55	18.55	18.80	18.80	18.80	20.30	20.30	20.30

Table 7 A
Athens County, Ohio
Principal Taxpayers
Real Estate Tax
January 1, 2007 and January 1, 1998

		January 1, 2007	
<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	\$7,514,590	1.04%
AAC ATHENS LLC	APARTMENTS	4,560,250	0.63%
SHELTERING ARMS HOSPITAL	CLINIC	3,592,700	0.50%
INN-OHIO OF ATHENS INC.	MOTEL	2,048,820	0.28%
MCCDADY PROPERTIES LTD	APARTMENTS	1,947,470	0.27%
ATHENS CITY	PARKING GARAGE, ETC.	1,713,800	0.24%
TS TECH NORTH AMERICA INC.	CAR SEAT COVERS	1,674,170	0.23%
SOUTHEAST DEVELOPMENT CO 2	APARTMENTS	1,523,970	0.21%
CONTINENTAL 72 FUND LLC	RETAIL SHOPPING	1,514,120	0.21%
HICKORY CREEK OF ATHENS, INC.	NURSING HOME	1,502,480	0.21%
TOTAL TOP TEN		27,592,370	3.82%
TOTAL ALL OTHERS		695,801,500	96.18%
TOTAL ASSESSED VALUE		\$723,393,870	100.00%
		January 1, 1998	
<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	\$5,845,170	1.35%
UNIVERSITY MALL ASSOCIATES	RETAIL SHOPPING	4,854,410	1.13%
AAC ATHENS LLC	APARTMENTS	3,779,450	0.88%
SCOTT RML CO. (McBEE SYSTEMS, INC.)	PRINTING & BINDING	2,057,360	0.48%
INN-OHIO OF ATHENS INC.	MOTEL	1,812,330	0.42%
ATHENS CITY	PARKING GARAGE	1,601,970	0.37%
BROMLEY ATHENS LLC LTD.	APARTMENTS	1,418,570	0.33%
SOUTHEAST DEVELOPMENT CO. (CARRIAGE HILL)	APARTMENTS	1,286,810	0.30%
HICKORY CREEK OF ATHENS, INC.	NURSING HOME	1,261,790	0.29%
DIVERSIFIED PROPERTIES	GROCERY STORE	1,132,260	0.26%
TOTAL TOP TEN		25,050,120	5.81%
TOTAL ALL OTHERS		405,994,440	94.19%
TOTAL ASSESSED VALUE		\$431,044,560	100.00%

Real property taxes paid in 2008 are based on January 1, 2007 values.

Real property taxes paid in 1999 are based on January 1, 1998 values.

Source: Athens County Auditor

Table 7 B
Athens County, Ohio
Principal Taxpayers
Tangible Personal Property Tax
December 31, 2007 and December 31, 1998

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2007	
		Assessed Value*	Percent of Tangible Personal Property Assessed Value
VERIZON NORTH INC.	COMMUNICATIONS	\$683,583	5.71%
WALMART STORES	RETAIL SHOPPING	534,880	4.47%
DON WOODS AUTOMOTIVE	AUTO DEALERSHIPS	235,080	1.96%
LOWES HOME CENTERS INC.	RETAIL SHOPPING	183,660	1.54%
ROCKY BRANDS INC	SHOES, WORK BOOTS	164,260	1.37%
ALLTEL COMMUNICATIONS OF OHIO	COMMUNICATIONS	137,285	1.15%
KROGER COMPANY	GROCERY STORES	131,818	1.10%
TAYLOR MOTORS/TAYLOR HONDA	AUTO DEALERSHIP	124,328	1.04%
ED MAP INC	BOOK SALES	111,592	0.93%
T MOBILE CENTRAL LLC	COMMUNICATIONS	105,273	0.88%
TOTAL TOP TEN		2,411,759	20.15%
TOTAL ALL OTHERS		9,556,215	79.85%
TOTAL ASSESSED VALUE		\$11,967,974	100.00%

* Reflects a 75% reduction due to HB 66

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 1998	
		Assessed Value	Percent of Tangible Personal Property Assessed Value
ROCKY SHOES & BOOTS CO.	SHOES, WORK BOOTS	\$10,471,810	25.15%
TS TRIM INDUSTRIES, INC	CAR SEAT COVERS	2,129,690	5.12%
DON WOODS AUTOMOTIVE	AUTO DEALERSHIP	1,231,210	2.96%
KOKOSING CONSTRUCTION COMPANY	CONSTRUCTION	829,060	1.99%
ATHENS MOLD & MACHINE INC.	MACHINE SHOP	713,140	1.71%
TAYLOR MOTORS, INC.	AUTO DEALERSHIPS	650,892	1.56%
K-MART CORP	RETAIL SHOPPING	625,390	1.50%
KROGER COMPANY	GROCERY STORES	568,480	1.37%
ELDER-BEERMAN	RETAIL SHOPPING	438,270	1.05%
AMES	RETAIL SHOPPING	418,940	1.01%
TOTAL TOP TEN		18,076,882	43.42%
TOTAL ALL OTHERS		23,558,471	56.58%
TOTAL ASSESSED VALUE		\$41,635,353	100.00%

General business tangible personal property tax paid in 2008 is based on values listed on December 31, 2007.
General business tangible personal property tax paid in 1999 is based on values listed on December 31, 1998.

Source: Athens County Auditor

Table 7 C
Athens County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
December 31, 2007 and December 31, 1998

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2007	
		<u>Assessed Value</u>	Percent of <u>Public Utility Assessed Value</u>
COLUMBUS SOUTHERN POWER CO.	ELECTRIC	\$38,415,770	49.78%
TEXAS EASTERN TRANSMISSION	NATURAL GAS	23,014,490	29.82%
TENNESSEE GAS PIPELINE	NATURAL GAS	9,717,390	12.59%
COLUMBIA GAS TRANS. CORP.	NATURAL GAS	2,089,520	2.71%
COLUMBIA GAS OF OHIO, INC.	NATURAL GAS	1,896,170	2.46%
BUCKEYE RURAL ELECTRIC	ELECTRIC	635,020	0.82%
NORFOLK SOUTHERN	TRANSPORTATION	595,620	0.77%
OHIO POWER CO	ELECTRIC	514,980	0.67%
NORFOLK SOUTHERN COMBINED RAIL	TRANSPORTATION	119,800	0.16%
WASHINGTON ELECTRIC CO OP	ELECTRIC	77,150	0.10%
TOTAL TOP TEN		77,075,910	99.88%
TOTAL ALL OTHERS		90,060	0.12%
TOTAL ASSESSED VALUE		<u>\$77,165,970</u>	<u>100.00%</u>

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 1998	
		<u>Assessed Value</u>	Percent of <u>Public Utility Assessed Value</u>
COLUMBUS SOUTHERN POWER CO.	ELECTRIC	\$27,620,920	36.45%
TEXAS EASTERN TRANSMISSION	NATURAL GAS	16,023,480	21.14%
GTE NORTH INC.	COMMUNICATIONS	8,409,700	11.10%
COLUMBIA GAS OF OHIO, INC.	NATURAL GAS	6,146,640	8.11%
TENNESSEE GAS PIPELINE	NATURAL GAS	3,340,800	4.41%
COLUMBIA GAS TRANS. CORP.	NATURAL GAS	1,833,460	2.42%
OHIO TELEPHONE & TELEGRAPH	COMMUNICATIONS	1,642,660	2.17%
CONSOLIDATED RAIL CORP.	TRANSPORTATION	1,342,660	1.77%
OHIO BELL TELEPHONE CO.	COMMUNICATIONS	923,600	1.22%
WESTERN RESERVE TELEPHONE	COMMUNICATIONS	713,910	0.94%
TOTAL TOP TEN		67,997,830	89.73%
TOTAL ALL OTHERS		7,780,440	10.27%
TOTAL ASSESSED VALUE		<u>\$75,778,270</u>	<u>100.00%</u>

Public utility tangible personal property tax paid in 2008 is based on values listed on December 31, 2007.

Public utility tangible personal property tax paid in 1999 is based on values listed on December 31, 1998.

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>
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%
2006	46,193,254	43,446,399	94.05%	2,076,180	45,522,579	98.55%	4,153,093	8.99%
2007	46,866,406	44,370,240	94.67%	2,520,786	46,891,026	100.05%	4,621,440	9.86%
2008	46,230,481	43,781,124	94.70%	2,504,494	46,285,618	100.12%	4,642,003	10.04%

Source: Athens County Auditor

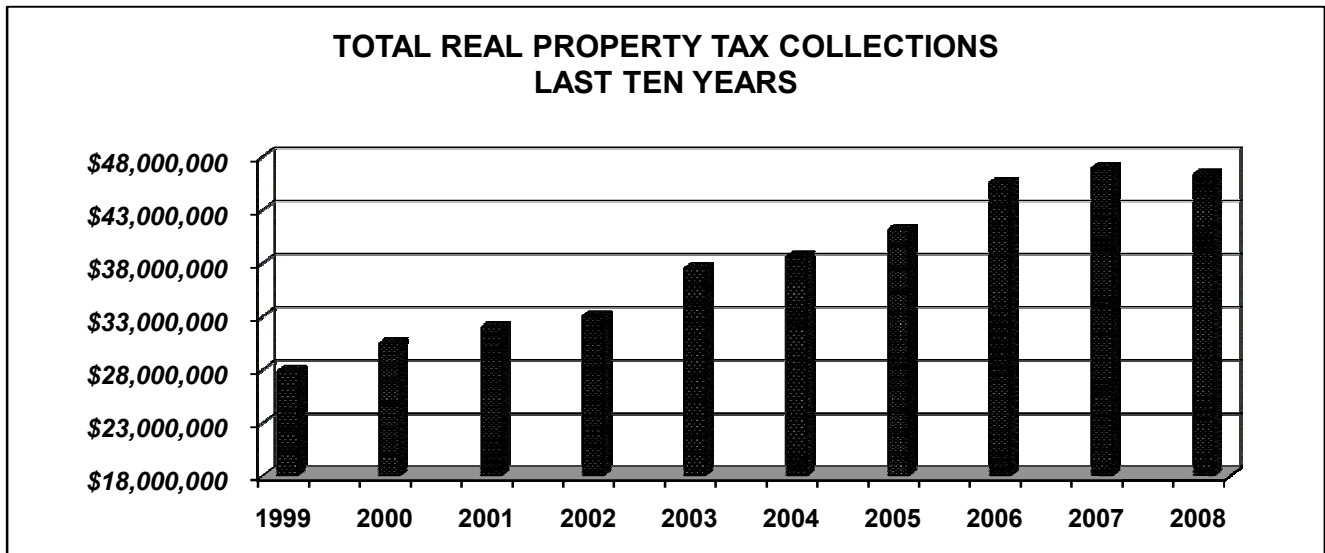


Table 9
Athens County, Ohio
Ratio of Outstanding Debt By Type
Last Ten Years

Year	Governmental Activities				Business-Type Activities				Total Primary Government	Percentage of Estimated Actual Value	Per Capita
	General Obligation Bonds	Sales Tax Notes	OWDA Loans	Capital Leases	General Obligation Bonds	Revenue Anticipation Bonds	OWDA Loans	Rural Development (FmHA) Loans			
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
2006	1,905,000	886,000	839,907	49,138	117,400	599,000	589,323	41,300	5,027,068	0.214%	81.27
2007	1,560,000	854,000	766,682	143,246	116,100	592,000	569,151	39,200	4,640,379	0.199%	73.34
2008	1,275,000	821,000	690,258	96,475	114,700	584,800	547,856	37,000	4,167,089	0.178%	65.88

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>
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
2006	1,905,000	6,634	1,898,366	0.081%	30.69
2007	1,560,000	6,654	1,553,346	0.067%	24.55
2008	1,275,000	6,668	1,268,332	0.054%	20.05

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>								
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
2006	301,949	287,466	14,483	0	0	17,002	31,369	0.30
2007	368,484	213,816	154,668	0	0	18,019	30,352	3.20
2008	326,922	188,018	138,904	0	0	19,098	29,273	2.87
<i>Buchtel Water</i>								
2002	140,915	147,436	(6,521)	0	0	979	0	(6.66)
2003	158,012	85,092	72,920	0	0	1,989	1,570	20.49
2004	133,000	109,710	23,290	0	0	2,028	1,531	6.54
2005	130,940	99,893	31,047	0	0	2,070	1,489	8.72
2006	152,604	97,766	54,838	0	0	2,111	1,448	15.41
2007	138,058	86,429	51,629	0	0	2,153	1,406	14.51
2008	103,923	109,544	(5,621)	0	0	2,197	1,363	(1.58)
<i>Buchtel Sewer</i>								
2001	173,627	133,116	40,511	0	0	282,366	0	0.14
2002	285,324	43,557	241,767	0	0	0	0	0.00
2003	183,083	110,893	72,190	0	30,864	0	0	2.34
2004	147,502	106,909	40,593	0	32,940	0	0	1.23
2005	160,496	120,259	40,237	7,600	32,940	0	0	0.99
2006	142,309	117,312	24,997	8,000	32,598	0	0	0.62
2007	154,188	88,420	65,768	8,300	32,238	0	0	1.62
2008	141,625	113,989	27,636	8,600	31,865	0	0	0.68
						Rural Development Loan Debt Service		
						Principle	Interest	
<i>Plains Water</i>								
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
2006	492,895	595,071	(102,176)	0	0	2,000	2,165	(24.53)
2007	602,200	881,393	(279,193)	0	0	2,100	2,065	(67.03)
2008	575,877	532,867	43,010	0	0	2,200	1,960	10.34

(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, 2008

<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	\$1,268,332	100.00%	\$1,268,332
Overlapping:			
School Districts wholly within the County			
Athens City School District	10,132,275	100.00%	10,132,275
Entities not wholly within the County			
Federal Hocking Local School District	357,813	99.27%	355,186
Trimble Local School District	<u>424,950</u>	97.38%	<u>413,809</u>
Sub-Total Overlapping Districts	<u>10,915,038</u>		<u>10,901,270</u>
Grand Total	<u><u>\$12,183,370</u></u>		<u><u>\$12,169,602</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>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
Assessed Valuation	<u>\$548,458,183</u>	<u>\$603,291,493</u>	<u>\$617,473,218</u>	<u>\$617,526,249</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>\$12,211,455</u>	<u>\$13,582,287</u>	<u>\$13,936,830</u>	<u>\$13,938,156</u>
Amount of Debt Applicable to Debt Limit General Obligation Bonds	3,940,000	3,658,000	3,415,000	3,135,000
Less Amount Available in Debt Service	<u>85,346</u>	<u>13,724</u>	<u>6,419</u>	<u>6,453</u>
Amount of Debt Subject to Limit	<u>3,854,654</u>	<u>3,644,276</u>	<u>3,408,581</u>	<u>3,128,547</u>
Legal Debt Margin	<u>\$8,356,801</u>	<u>\$9,938,011</u>	<u>\$10,528,249</u>	<u>\$10,809,609</u>
Legal Debt Margin as a Percentage of the Debt Limit	68.43%	73.17%	75.54%	77.55%
Unvoted Debt Limit - 1% of Assessed Valuation	\$5,484,582	\$6,032,915	\$6,174,732	\$6,175,262
Amount of Debt Subject to Limit	<u>3,854,654</u>	<u>3,644,276</u>	<u>3,408,581</u>	<u>3,128,547</u>
Unvoted Legal Debt Margin	<u>\$1,629,928</u>	<u>\$2,388,639</u>	<u>\$2,766,151</u>	<u>\$3,046,715</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	29.72%	39.59%	44.80%	49.34%

Source: Athens County Auditor

<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>\$727,850,014</u>	<u>\$742,216,212</u>	<u>\$751,991,104</u>	<u>\$811,364,792</u>	<u>\$807,957,255</u>	<u>\$812,527,814</u>
<u>\$16,696,250</u>	<u>\$17,055,405</u>	<u>\$17,299,778</u>	<u>\$18,784,120</u>	<u>\$18,698,931</u>	<u>\$18,813,195</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>1,905,000</u> <u>6,634</u>	<u>1,560,000</u> <u>6,654</u>	<u>1,275,000</u> <u>6,668</u>
<u>2,833,431</u>	<u>2,533,421</u>	<u>2,223,386</u>	<u>1,898,366</u>	<u>1,553,346</u>	<u>1,268,332</u>
<u>\$13,862,819</u>	<u>\$14,521,984</u>	<u>\$15,076,392</u>	<u>\$16,885,754</u>	<u>\$17,145,585</u>	<u>\$17,544,863</u>
83.03%	85.15%	87.15%	89.89%	91.69%	93.26%
<u>\$7,278,500</u>	<u>\$7,422,162</u>	<u>\$7,519,911</u>	<u>\$8,113,648</u>	<u>\$8,079,573</u>	<u>\$8,125,278</u>
<u>2,833,431</u>	<u>2,533,421</u>	<u>2,223,386</u>	<u>1,898,366</u>	<u>1,553,346</u>	<u>1,268,332</u>
<u>\$4,445,069</u>	<u>\$4,888,741</u>	<u>\$5,296,525</u>	<u>\$6,215,282</u>	<u>\$6,526,227</u>	<u>\$6,856,946</u>
61.07%	65.87%	70.43%	76.60%	80.77%	84.39%

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>
1999	61,599	\$1,079,027,000	\$18,202	4.8%
2000	62,223	1,113,819,000	18,767	4.7%
2001	62,235	1,219,669,000	19,805	5.0%
2002	63,256	1,265,335,000	19,885	4.3%
2003	64,380	1,293,609,000	20,477	5.2%
2004	63,187	1,340,500,000	21,551	5.8%
2005	62,062	1,360,165,000	21,928	5.7%
2006	61,860	1,393,133,000	22,030	5.5%
2007	63,275	1,445,001,000	22,864	6.1%
2008	63,255	N/A	N/A	6.6%

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

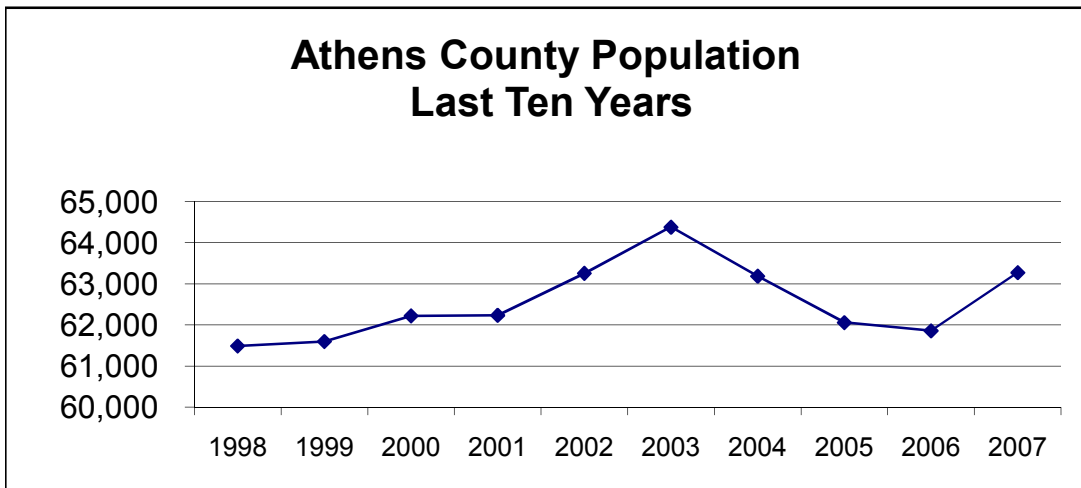


Table 15
Athens County, Ohio
Principal Employers
*2006 and 2001 **

<u>Employer</u>	<u>Nature of Business</u>	<u>2006</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	4,023	1	14.74%	2,654	1	9.47%
Athens County Government	Government	611	2	2.24%	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	428	5	1.57%			
O' Bleness Memorial Hospital	Health Care	470	6	1.72%	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	225	9	0.82%			
Federal Hocking School District	Education	193	10	0.71%			
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>7,453</u>		<u>27.30%</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

* 2006 is the most current information available. Information prior to 2001 not available.

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

<u>2006</u>	<u>2007</u>	<u>2008</u>
6.5	7.0	6.5
15.0	15.5	16.5
5.0	5.0	5.0
18.5	20.0	20.0
1.0	1.0	1.0
11.5	7.0	7.0
4.0	4.0	4.0
2.0	2.0	2.0
6.0	6.0	6.0
12.0	12.0	13.0
1.0	1.0	1.0
15.0	15.0	15.0
5.5	5.5	4.5
4.0	4.0	5.0
6.0	6.0	5.0
4.0	3.5	3.5
2.0	2.0	1.5
28.0	29.0	27.0
1.0	1.0	1.5
15.0	16.0	16.0
28.0	27.0	28.0
2.0	2.0	2.0
3.5	3.5	3.5
2.0	3.5	3.0
25.0	26.0	26.0
20.0	22.0	20.0
4.0	3.0	3.0
1.0	1.0	1.0
11.0	11.0	9.0
5.0	5.0	5.5
-	-	-
4.0	4.0	5.0
-	-	-
120.0	118.0	116.0
17.0	19.0	19.0
73.0	75.0	74.5
88.0	87.5	88.5
<u>566.5</u>	<u>570.0</u>	<u>565.0</u>

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

	2005	2006	2007	2008
General Government				
Legislative and Executive				
County Commissioners				
Number of resolutions	24	31	23	22
Number of meetings	54	54	53	53
Auditor				
Number of non-exempt conveyances	1,144	1,133	1,261	908
Number of exempt conveyances	789	814	880	917
Number of real estate transfers	1,933	1,947	2,140	1,825
Number of personal property returns-inter-co	823	804	950	80
Number of personal property returns-local	260	220	172	9
Number of expense checks used	32,279	33,406	32,523	31,194
Number of payroll checks used	17,032	17,501	16,954	17,333
Number of vendors licenses issued	122	124	97	100
Treasurer				
Number of tax bill envelopes mailed Real	28,083	30,862	32,520	30,549
Number of tax bill envelopes mailed Real Delq	-	2,269	2,163	2,308
Number of tax bill envelopes mailed MH	8,221	6,861	6,819	6,443
Number of tax bill envelopes mailed PPT	533	555	466	475
Return on portfolio-weighted yield	3.89%	3.89%	4.98%	3.26%
Prosecuting Attorney				
Number of cases-criminal	373	482	515	578
Number of township requests	100	90	100	200
Board of Election				
Number of registered voters	43,433	42,504	42,977	49,034
Number of voters last general election	14,598	20,402	11,486	31,645
Percentage of registered voters that voted	33.61%	48.00%	26.73%	64.54%
Recorder				
Number of deeds recorded	2,708	2,580	2,711	2,443
Number of mortgages recorded	5,609	5,189	4,875	4,229
Number of liens recorded	218	281	294	298
Number of leases recorded	179	217	148	115
Number of power of attorneys recorded	179	162	163	113
Number of partnerships recorded	-	4	1	2
Number of military discharges recorded	20	21	19	12
Number of plats recorded	15	14	12	10
Number of miscellaneous recorded	75	123	104	81
Building and Grounds				
Number of buildings	66	66	66	66
Judicial				
Clerk of Courts/Common Pleas Court				
Number of civil cases filed	373	475	803	1,049
Number of criminal cases filed	414	482	515	509
Juvenile Court				
Number of unruly cases filed	78	77	60	50
Number of delinquent cases filed	442	297	315	363
Number of traffic cases filed	299	305	290	234
Number of neglected, dependent and abused children dispositions cases filed	59	72	70	63
Number of paternity/support cases filed	188	220	185	189
Number of other cases filed	86	131	96	84
Probate Court				
Number of civil cases filed	11	8	5	5
Municipal Court				
Number of civil cases filed	999	1,279	1,311	1,332
Number of criminal cases filed	3,443	3,962	2,934	2,883
Number of traffic cases filed	6,293	6,003	5,719	6,205
Law Library				
Number of volumes in collection	10,000	10,000	10,000	10,000

Source: Various Athens County Departments

Information is not available for years prior to 2005.

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

	2005	2006	2007	2008
Public Safety				
Coroner				
Number of cases investigated	93	80	72	82
Number of autopsies performed	20	23	26	23
Number of toxicology without autopsy	N/A	6	6	0
Number of toxicology collected for Ohio State Highway Patrol	N/A	5	1	8
Sheriff				
Number of incidents reported	6,973	6,992	6,444	6,726
Number of papers served	4,000	4,061	4,273	4,729
Number of transport hours	6,240	6,240	6,240	6,240
Number of court security hours	6,240	6,240	6,240	6,240
911 Emergency Communications				
Number of calls received	11,000	11,000	11,000	11,040
Public Works				
County Engineer				
Miles of roads resurfaced	61.85	57.34	61.00	24.27
Number of bridges replaced/improved	3	0	0	7
Number of culverts built/replaced/improved	137	140	137	140
Dog and Kennel				
Number of dog licenses issued	6,972	8,026	7,927	9,088
Number of kennel licenses issued	812	838	1,063	1,508
Sewer Districts				
Average monthly sewage treated	64,465	10,931,919	11,106,000	12,488,000
Number of tap-ins	1,278	1,580	1,592	1,444
Number of customers	1,567	1,580	1,592	1,444
Water Districts				
Average monthly water billed	\$36,121	\$52,558	\$40,788	\$55,157
Number of tap-ins	1,202	1,494	1,520	1,417
Number of customers	1,482	1,494	1,520	1,417
Human Services				
Veteran's Services				
Number of clients served	13,857	12,570	13,144	13,902
Amount of benefits paid to county residents	\$261,073	\$263,266	\$276,115	\$296,158
Job & Family Services				
Average yearly client count - food stamps	6,932	6,754	7,694	8,676
Average yearly client count - day care families	172	203	281	N/A
Average yearly client count - day care children	227	267	254	250
Average yearly client count - WIA	175	217	180	302
Average yearly client count - HEAP adults	200	289	662	N/A
Average yearly client count - HEAP children	238	350	740	N/A
Average yearly client count - job placement	91	122	669	986
Child Support Enforcement				
Average yearly active support orders	3,526	3,521	4,438	4,439
Percentage collected	62.30%	64.61%	64.61%	62.75%
Children Services				
Average monthly client count - foster care (Includes residential, relative, therapeutic)	105	114	101	105
Average monthly client count - adoption	118	46	42	35
Average In-home (Voluntary, Protective Service Order, Posittract)	124	105	129	122
MR/DD (Beacon School)				
Number of students enrolled				
Early intervention program	35	42	57	95
Preschool	14	12	11	15
School Age	40	40	40	40
Number of employed at workshop	80	76	69	106
Conservation and Recreation				
Number of Parks	1	1	1	1
Miles of Bike path	12.5	12.5	12.5	12.5

Source: Various Athens County Departments

Information is not available for years prior to 2005.

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

Function and Activity	1999	2000	2001	2002
<i>General Government - Legislative and Executive</i>				
County Commissioners	\$5,324,162	\$5,045,903	\$5,305,019	\$5,152,213
Auditor	103,848	112,693	135,512	138,914
Treasurer	26,602	27,393	32,960	34,067
Prosecuting Attorney	70,375	71,638	89,664	80,928
Data Processing	160,300	163,597	192,167	209,303
Board of Election	142,999	152,770	142,654	146,981
Recorder	71,720	74,855	79,717	83,150
Microfilm	47,899	54,094	46,893	46,893
Building and Grounds	108,164	171,877	186,531	177,581
Total Legislative & Executive	6,056,069	5,874,820	6,211,117	6,070,030
<i>General Government - Judicial</i>				
Court of Appeals	15,046	15,981	15,981	16,725
Common Pleas Court	77,918	88,858	62,801	86,533
Law Library	13,652	13,652	13,652	13,652
Juvenile Court	164,391	135,079	132,297	133,415
Probate Court	25,737	45,251	53,085	52,588
Clerk of Courts	77,586	92,948	85,484	97,898
Total Judicial	374,330	391,769	363,300	400,811
<i>Public Safety</i>				
Coroner	1,123	2,621	2,621	2,621
Sheriff	1,704,924	1,973,928	1,990,538	2,027,980
Emergency Management	28,364	24,383	57,874	60,015
911 Emergency Communications	901,696	932,676	1,023,249	838,740
Total Public Safety	2,636,107	2,933,608	3,074,282	2,929,356
<i>Public Works</i>				
County Engineer	2,837,080	2,947,756	3,169,175	3,268,071
GIS				
County Planner	595	2,783	6,249	6,249
Infrastructure				
Total Public Works	2,837,675	2,950,539	3,175,424	3,274,320
<i>Health</i>				
Dog and Kennel	676,103	727,055	736,930	742,650
Ambulance Service	1,345,371	1,823,743	1,823,743	1,683,038
Solid Waste	149,660	475,531	478,356	453,956
Health Department		104,917	104,917	104,917
Total Health	2,171,134	3,131,246	3,143,946	2,984,561
<i>Human Services</i>				
County Home	1,329,724	1,340,924	1,340,924	1,289,629
County Home Farm	36,471	36,471	36,471	32,737
Veteran's Services	7,891	11,650	12,435	18,667
Job & Family Services	1,334,398	1,561,330	1,853,593	1,844,494
Child Support Enforcement	74,722	74,722	67,892	67,892
Childrens Services	977,962	1,046,627	1,173,823	1,273,004
MR/DD (Beacon School)	4,729,873	4,737,952	4,743,761	5,368,935
TASC	40,456	47,290	70,428	76,720
Total Human Services	8,531,497	8,856,966	9,299,327	9,972,078
<i>Conservation and Recreation</i>				
Athens County Bikeway	358,418	358,418	358,418	393,142
Ferndale Park	38,513	56,339	70,839	73,777
Total Conservation & Recreation	396,931	414,757	429,257	466,919
Total Governmental Funds Capital Assets	\$23,003,743	\$24,553,705	\$25,696,653	\$26,098,075

Source: Athens County Auditor

2003	2004	2005	2006	2007	2008
\$5,134,699	\$6,038,323	\$6,032,683	\$6,022,677	\$6,136,414	\$6,140,934
127,984	134,827	112,852	30,057	59,687	59,587
22,651	28,502	24,588			
67,698	59,957	61,013	12,432	6,793	6,793
127,632	129,031	130,455	119,973	140,765	140,865
68,644	130,024	775,835	790,080	797,800	754,444
54,826	54,826	54,826	27,932	19,842	19,842
40,761	40,761	40,761	14,084	19,265	19,265
179,532	193,782	190,032	170,827	195,807	214,422
5,824,427	6,810,033	7,423,045	7,188,062	7,376,373	7,356,152
14,360	13,576	14,404			
62,782	69,714	58,516	10,691	17,712	29,960
91,601	147,808	123,308	61,212	58,327	58,115
36,808	40,012	39,874	11,357	11,357	12,655
84,328	108,269	106,781	24,977	40,877	40,877
289,879	379,379	342,883	108,237	128,273	141,607
4,021	5,594	5,594			
1,760,175	1,808,818	2,036,338	1,813,944	1,966,128	1,916,142
97,639	150,712	298,360	323,411	329,580	329,580
821,671	931,891	1,114,486	911,490	987,748	1,141,778
2,683,506	2,897,015	3,454,778	3,048,845	3,283,456	3,387,500
3,014,130	3,494,755	3,270,699	3,518,236	5,229,354	6,090,044
	6,495	6,495	6,495	6,495	6,495
7,519	9,202	8,029			
64,504,018	66,913,003	69,717,026	69,365,585	70,955,949	72,223,002
67,525,667	70,423,455	73,002,249	72,890,316	76,191,798	78,319,541
720,507	714,882	714,882	699,513	719,305	719,305
1,768,161	1,768,161	1,648,171	1,782,338	1,824,137	1,926,147
806,891	962,444	1,010,660	1,088,434	1,170,208	1,380,157
100,921	100,921	100,921	87,529	100,509	100,509
3,396,480	3,546,408	3,474,634	3,657,814	3,814,159	4,126,118
29,737	29,737	29,737	28,711	28,711	28,711
14,230	14,230	14,230	5,135	5,135	5,135
3,043,042	3,052,184	3,283,446	2,936,937	2,970,831	2,995,362
53,832	53,832	53,832	25,724	25,724	25,724
1,142,900	1,211,416	1,177,778	988,984	988,984	1,041,720
5,449,914	5,507,337	5,722,915	5,726,260	6,297,280	6,508,649
9,733,655	9,868,736	10,281,938	9,711,751	10,316,665	10,605,301
361,268	361,268	361,268	378,128	378,128	416,128
73,777	76,896	76,896	61,126	61,126	61,126
435,045	438,164	438,164	439,254	439,254	477,254
\$89,888,659	\$94,363,190	\$98,417,691	\$97,044,279	\$101,549,978	\$104,413,473

Table 19
Athens County, Ohio
Assessed Valuation of Exempt Real Property
January 1, 2007

	United States of America	State of Ohio	Counties	Townships	Municipalities	Board of Education
<u>MUNCIPALITIES</u>						
Athens City	\$218,160	\$13,474,800	\$3,901,360	\$97,780	\$8,060,250	\$6,762,440
Nelsonville City	304,020	74,300	5,021,330	2,780	1,348,440	8,044,420
Albany Corporation	0	28,900	8,920	14,250	84,820	0
Amesville Corporation	0	0	12,190	1,600	107,130	938,080
Buchtel Corporation	27,630	0	40	0	132,000	790
Chauncey Corporation	38,350	0	0	0	259,010	685,750
Coolville Corporation	0	29,970	33,560	49,190	74,070	785,450
Glouster Corporation	220	90	39,760	60,590	267,130	1,518,460
Jacksonville Corporation	7,800	0	0	2,620	102,250	0
Trimble Corporation	0	10	0	3,930	67,950	0
	<u>\$596,180</u>	<u>\$13,608,070</u>	<u>\$9,017,160</u>	<u>\$232,740</u>	<u>\$10,503,050</u>	<u>\$18,735,390</u>
<u>TOWNSHIPS</u>						
Athens Township	\$50	\$200,820	\$1,111,480	\$53,450	\$1,135,450	\$4,822,140
Alexander Township	0	634,550	6,960	22,100	0	1,101,760
Ames Township	0	13,280	460	15,890	32,090	0
Bern Township	0	86,710	0	34,580	0	2,320
Canaan Township	63,390	1,102,170	29,540	62,760	37,690	0
Carthage Township	0	401,470	6,570	94,160	0	0
Dover Township	2,215,040	14,230	600,940	24,580	29,600	8,950
Lee Township	0	17,970	47,750	145,700	35,200	29,970
Lodi Township	0	118,980	4,440	22,370	0	0
Rome Township	49,310	86,740	3,180	51,510	0	2,563,900
Troy Township	16,380	265,900	23,400	8,750	580	0
Trimble Township	862,660	768,230	7,490	971,350	55,460	1,860,000
Waterloo Township	17,340	1,124,450	17,920	120,840	0	0
York Township	1,378,330	312,710	22,810	92,370	-	1,367,300
	<u>\$4,602,500</u>	<u>\$5,148,210</u>	<u>\$1,882,940</u>	<u>\$1,720,410</u>	<u>\$1,326,070</u>	<u>\$11,756,340</u>
Total Athens County	<u>\$5,198,680</u>	<u>\$18,756,280</u>	<u>\$10,900,100</u>	<u>\$1,953,150</u>	<u>\$11,829,120</u>	<u>\$30,491,730</u>
<u>SCHOOL DISTRICTS</u>						
Athens CSD	\$2,471,600	\$13,954,360	\$5,613,780	\$213,260	\$9,483,720	\$12,279,280
Alexander LSD	17,340	1,924,850	85,990	315,760	120,020	1,131,730
Federal Hocking LSD	129,080	1,721,730	108,900	289,610	252,150	4,289,750
Trimble LSD	822,630	768,330	47,250	1,038,490	492,500	3,356,600
Nelsonville-York CSD	1,758,030	387,010	5,044,180	95,150	1,480,730	9,434,370
Warren LSD	0	0	0	880	0	0
	<u>\$5,198,680</u>	<u>\$18,756,280</u>	<u>\$10,900,100</u>	<u>\$1,953,150</u>	<u>\$11,829,120</u>	<u>\$30,491,730</u>
<u>Joint Vocational Schools</u>						
Tri-County J.V.S.	\$5,198,680	\$18,756,280	\$10,900,100	\$1,952,270	\$11,829,120	\$30,491,730
Washington County J.V.S.	0	0	0	880	0	0
	<u>\$5,198,680</u>	<u>\$18,756,280</u>	<u>\$10,900,100</u>	<u>\$1,953,150</u>	<u>\$11,829,120</u>	<u>\$30,491,730</u>

Real property values for collection year 2008 are based on January 1, 2007 values.

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
\$303,930	\$157,695,580	\$9,028,900	\$4,358,910	\$584,060	\$11,963,830	\$815,110	\$217,265,110
175,690	10,590,400	2,754,410	1,057,350	22,660	0	30,400	29,426,200
0	41,370	148,590	863,830	0	0	13,670	1,204,350
0	0	0	38,790	0	0	0	1,097,790
0	0	0	109,150	0	0	2,380	271,990
0	0	12,140	247,940	7,710	0	121,260	1,372,160
0	0	148,080	262,320	1,920	0	0	1,384,560
0	0	572,080	242,550	0	0	0	2,700,880
0	0	0	55,400	0	0	28,440	196,510
20	0	14,720	22,850	15,250	0	0	124,730
<u>\$479,640</u>	<u>\$168,327,350</u>	<u>\$12,678,920</u>	<u>\$7,259,090</u>	<u>\$631,600</u>	<u>\$11,963,830</u>	<u>\$1,011,260</u>	<u>\$255,044,280</u>
\$19,050	\$2,878,690	\$197,560	\$1,443,860	\$12,990	\$0	\$739,510	\$12,615,050
0	28,250	279,530	671,200	208,650	0	456,700	3,409,700
120	0	0	85,610	8,570	0	0	156,020
0	0	0	58,550	1,510	0	0	183,670
39,370	0	0	89,990	47,400	0	3,080	1,475,390
248,400	0	10,840	199,620	19,680	0	297,140	1,277,880
347,390	0	127,950	137,460	16,790	0	154,150	3,677,080
22,010	3,182,170	210,720	104,370	0	0	1,340	3,797,200
0	0	0	85,520	12,090	0	78,080	321,480
0	0	38,440	78,950	23,400	0	14,370	2,909,800
50,160	0	0	444,940	35,810	0	38,760	884,680
0	0	0	94,470	11,420	0	7,030	4,638,110
0	0	19,150	145,360	15,000	0	16,810	1,476,870
52,020	2,431,480	0	337,290	92,810	0	185,150	6,272,270
<u>\$778,520</u>	<u>\$8,520,590</u>	<u>\$884,190</u>	<u>\$3,977,190</u>	<u>\$506,120</u>	<u>\$0</u>	<u>\$1,992,120</u>	<u>\$43,095,200</u>
<u>\$1,258,160</u>	<u>\$176,847,940</u>	<u>\$13,563,110</u>	<u>\$11,236,280</u>	<u>\$1,137,720</u>	<u>\$11,963,830</u>	<u>\$3,003,380</u>	<u>\$298,139,480</u>
\$693,040	\$160,574,270	\$9,366,550	\$6,169,420	\$646,410	\$11,963,830	\$1,007,100	\$234,436,620
22,010	3,251,790	657,990	1,889,030	242,300	0	717,960	10,376,770
315,380	0	197,360	1,189,070	106,870	0	1,020,330	9,620,230
20	0	586,800	414,030	26,670	0	40,060	7,593,380
227,710	13,021,880	2,754,410	1,533,480	115,470	0	217,930	36,070,350
0	0	0	41,250	0	0	0	42,130
<u>\$1,258,160</u>	<u>\$176,847,940</u>	<u>\$13,563,110</u>	<u>\$11,236,280</u>	<u>\$1,137,720</u>	<u>\$11,963,830</u>	<u>\$3,003,380</u>	<u>\$298,139,480</u>
\$1,258,160	\$176,847,940	\$13,563,110	\$11,195,030	\$1,137,720	\$11,963,830	\$3,003,380	\$298,097,350
0	0	0	41,250	0	0	0	42,130
<u>\$1,258,160</u>	<u>\$176,847,940</u>	<u>\$13,563,110</u>	<u>\$11,236,280</u>	<u>\$1,137,720</u>	<u>\$11,963,830</u>	<u>\$3,003,380</u>	<u>\$298,139,480</u>

Table 20
Athens County, Ohio
Athens County Taxes Collected
(Collection Year 2008)

<u>Entity</u>	<u>Taxes (2)</u>				
	<u>Real Estate</u>	<u>Personal Property</u>	<u>Manufactured Homes</u>	<u>Estate</u>	<u>Total</u>
General Fund	\$1,834,367	\$34,294	\$44,091		\$1,912,752
Children Services	3,508,414	74,553	81,546		3,664,513
MR/DD	4,422,371	96,173	102,236		4,620,780
Ambulance Service	1,573,402	37,277	35,552		1,646,231
TB Levy	153,706	4,473	3,301		161,480
Senior Citizens	480,614	11,183	10,911		502,708
Total County Offices and Agencies	11,972,874	257,953	277,637	0	12,508,464
Health Department	671,027	14,911	15,451		701,389
317 Board	1,203,338	29,821	26,793		1,259,952
(1) Total Outside Agencies	1,874,365	44,732	42,244	0	1,961,341
Athens CSD	15,549,475	666,761	161,846		16,378,082
Nelsonville-York CSD	2,025,857	60,708	67,363		2,153,928
Alexander LSD	4,088,127	41,673	135,858		4,265,658
Federal Hocking LSD	2,860,721	35,047	109,654		3,005,422
Trimble LSD	889,770	15,798	45,782		951,350
Warren LSD	39,241	382	3,107		42,730
Tri-County JVS	1,696,083	59,333	38,099		1,793,515
Washington Co. JVS	2,398	20	217		2,635
Total Schools	27,151,672	879,722	561,926	0	28,593,320
Athens City	682,075	20,828	170	460,163	1,163,236
Nelsonville City	339,644	11,434	5,578		356,656
Albany Village	81,704	926	2,040	2,487	87,157
Amesville Village	31,837	198	809		32,844
Buchtel Village	56,851	643	5,283		62,777
Chauncey Village	51,848	296	2,359		54,503
Coolville Village	38,113	488	1,640		40,241
Glouster Village	153,542	2,116	4,168		159,826
Jacksonville Village	263,140	265	6,141		269,546
Trimble Village	30,585	1,493	1,159	52,598	85,835
Total Municipalities	1,729,339	38,687	29,347	515,248	2,312,621
Alexander Township	252,894	2,352	9,709	22,164	287,119
Ames Township	181,090	1,456	7,150		189,696
Athens Township	916,520	16,175	20,545	72,314	1,025,554
Bern Township	80,244	479	22,074		102,797
Canaan Township	308,996	15,231	3,185	38,612	366,024
Carthage Township	157,162	1,853	9,175	14,133	182,323
Dover Township	268,810	1,493	11,757		282,060
Lee Township	235,707	1,328	3,988	38,437	279,460
Lodi Township	180,236	1,217	7,332		188,785
Rome Township	237,984	4,668	10,409		253,061
Trimble Township	122,339	1,913	6,554		130,806
Troy Township	185,696	1,717	9,476		196,889
Waterloo Township	206,599	1,251	14,206	17,312	239,368
York Township	320,618	8,675	12,396		341,689
Total Townships	3,654,895	59,808	147,956	202,972	4,065,631
County Wide Total	<u>\$46,383,145</u>	<u>\$1,280,902</u>	<u>\$1,059,110</u>	<u>\$718,220</u>	<u>\$49,441,377</u>

Source: Athens County Auditor

- (1) The County Auditor is the fiscal agent for these agencies but they are not included in any General Government reports.
(2) Taxes are net of any fees and include Homestead & Rollbacks from the State.

Table 21
Athens County, Ohio
Athens County State Payments and Special Assessments Collected
(Collection Year 2008)

Entity	State Payments					Total
	Gasoline	Motor Vehicle License	Local Government	Public Utility Personal Property Reimbursement	General Personal Property Reimbursement	
General Fund		\$12,081	\$1,181,971	\$25,338	\$57,447	\$1,276,837
Co. Engineer	2,354,102	1,947,106				4,301,208
Children Services				40,500	87,419	127,919
MR/DD				69,140	161,101	230,241
Ambulance Service				26,426	62,442	88,868
TB Levy				3,079	7,493	10,572
Senior Citizens				5,733	18,733	24,466
Total County Offices and Agencies	2,354,102	1,959,187	1,181,971	170,216	394,635	6,060,111
Health Department				10,682	24,977	35,659
317 Board				39,915	116,447	156,362
(1) Total Outside Agencies				50,597	141,424	192,021
Athens City		94,595	678,640	7,036	36,114	816,385
Nelsonville City		29,900	134,974	8,029	20,529	193,432
Albany Village		8,835	20,514	1,796	2,264	33,409
Amesville Village		1,613	4,681	624	99	7,017
Buchtel Village		8,912	11,553	988	162	21,615
Chauncey Village		6,748	21,857	1,023	753	30,381
Coolville Village		3,406	12,860	595	576	17,437
Glouster Village		23,483	40,608	2,198	6,284	72,573
Jacksonville Village		3,647	10,680	1,250	1,120	16,697
Trimble Village		2,344	9,210	3,157	1,478	16,189
Total Municipalities	0	183,483	945,577	26,696	69,379	1,225,135
Alexander Township	89,722	22,005	18,063	1,885	4,201	135,876
Ames Township	89,722	13,737	10,661	1,122	952	116,194
Athens Township	103,986	41,132	39,258	14,281	23,662	222,319
Bern Township	89,722	12,695	8,801	338	757	112,313
Canaan Township	89,722	19,266	14,269	7,298	18,867	149,422
Carthage Township	89,722	21,532	15,926	830	1,498	129,508
Dover Township	89,722	24,505	21,328	3,485	5,996	145,036
Lee Township	89,722	16,394	12,945	1,555	2,626	123,242
Lodi Township	89,722	20,052	14,718	1,043	2,054	127,589
Rome Township	89,722	23,180	16,654	1,974	2,205	133,735
Trimble Township	89,722	16,214	13,761	1,902	10,366	131,965
Troy Township	89,722	22,297	17,027	2,477	2,339	133,862
Waterloo Township	89,722	20,102	18,375	2,086	373	130,658
York Township	89,722	18,468	14,609	15,416	13,241	151,456
Total Townships	1,270,372	291,579	236,395	55,692	89,137	1,943,175
County Wide Total	\$3,624,474	\$2,434,249	\$2,363,943	\$303,201	\$694,575	\$9,420,442
Special Assessments (2)						
Plains Water & Sewer			\$34,000			
Buchtel Water & Sewer			5,316			
Trimble Waste Water			94,373			
Hocking Con. Dist			339,826			
Le-Ax Water			496			
Tuppers Plains			145			
Margrets Creek			4,391			
Total Special Districts			\$478,547			
Athens City			\$560,807			
Nelsonville City			232			
Coolville Village			4,661			
Glouster Village			12,434			
Jacksonville Village			3,807			
Lee Township			3,104			
Trimble Village			211			
Total Municipalities			\$585,256			

Source: Athens County Auditor

(1) The County Auditor is the fiscal agent for these agencies but they are not included in any General Government reports.

(2) Special Assessments are net of any fees.

Table 22
Athens County, Ohio
Detail Sales Tax Receipts
(Collection Year 2008)
(cash basis of accounting)

	General Fund		911 Emergency Communications		Total	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Sales Tax Payments	\$1,570,950	30.61%	\$392,753	30.62%	\$1,963,703	30.61%
Local Stores (C & E, Cross Court, Etc.).						
Direct Pay Tax Return Payments	7,948	0.15%	1,986	0.15%	9,934	0.15%
Taxes paid directly to the State.						
Seller's Use Tax Return Payments	481,572	9.38%	120,355	9.38%	601,927	9.38%
Out of State Retailers.						
Consumer's Use Tax Return Payments	74,175	1.45%	18,484	1.44%	92,659	1.44%
Taxes due beyond what was paid to supplier.						
Motor Vehicle Tax Payments	677,071	13.19%	169,210	13.19%	846,281	13.19%
From County Clerk of Courts.						
Non-Residential Motor Vehicle Tax Payments	356	0.01%	89	0.01%	445	0.01%
Non-Ohio resident purchases of motor vehicles.						
Watercraft and Outboard Motors	4,464	0.09%	1,116	0.09%	5,580	0.09%
From County Clerk of Courts.						
Department of Liquor Control	26,069	0.51%	6,517	0.51%	32,586	0.51%
State or Agency Liquor Stores.						
Sales Tax on Motor Vehicle Fuel Refunds	431	0.01%	108	0.01%	539	0.01%
Tax Due on Motor Fuel Tax Refunds.						
Sales/Use Tax Voluntary Payments	4,814	0.09%	1,205	0.09%	6,019	0.09%
Payments made by nonregistered consumers.						
Statewide Master Numbers	2,254,555	43.93%	563,629	43.94%	2,818,184	43.93%
Chain Stores (Wal-Mart, Lowes, Etc.).						
Sales/Use Assessment Payments	28,663	0.56%	6,989	0.55%	35,652	0.56%
From Tax Assessments.						
Streamlined Sales Tax Payments	1,229	0.02%	307	0.02%	1,536	0.02%
Streamlined Tax Agreement Payments						
Managed Audit Sales/Use Tax Payments	-	0.00%	-	0.00%	-	0.00%
From Audits.						
County Tax Receipts	\$5,132,297	100.00%	1,282,748.00	100.00%	6,415,045	100.00%
Adjustments Made To Prior Allocations	-		-		-	
Less Sales/Use Tax Refunds Approved	(7,689.00)		(1,920.00)		(9,609.00)	
Aggregate County Tax Receipts	5,124,608		1,280,828		6,405,436	
Less 1% Administrative Rotary Fund	(51,246)		(12,808)		(64,054)	
Less Sales/Use Tax Refunds Approved	-		-		-	
Destination Sourcing Adjustments	(2,542.00)		(635.00)		(3,177.00)	
County Tax Allocation	\$5,070,820		\$1,267,385		\$6,338,205	

Source: Ohio Department of Taxation



Mary Taylor, CPA
Auditor of State

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 14, 2009**